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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Driver & General Union
Year ended:	31 <sup>st</sup> December 2017
List no:	CO/821T
Head or Main Office:	Kennedy House Murray Road Orpington BR5 3QY
Website address (if available)	www.dngunion.com
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Mr Simon Wickwar
Telephone Number:	08448005557
Contact name for queries regarding	Mr Simon Wickwar
Telephone Number:	08448005557
E-mail:	driverandgeneralunion@outlook.com

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised November 2017)

## RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	809				<b>809</b>
FEMALE	162				<b>162</b>
TOTAL	971				A <b>971</b>

Number of members at end of year contributing to the General Fund

971

Number of members included in totals box 'A' above for whom no home or authorised address is held:

971

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each person's office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
See attachment			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# OFFICERS IN POST

## RETURN OF CHANGE OF OFFICERS

D&G UNION  
Ref: CO/821T, 22/06/2018  
ANNUAL RETURN AR21,

<b>Title of Office</b>	<b>Name of Officer ceasing to hold office</b>	<b>Name of Officer Appointed</b>	<b>Date</b>
General Secretary		Simon Wickwar	01.09.2014
Regional Secretary		Carleton Maflin	01.09.2014
Treasury		Craig Raven	01.09.2014
NEC		Dave Bhowmik	11.09.2014
NEC		Raymond Muhly	01.01.2015
NEC		John Green	01.01.2015
NEC		Danny Prince	01.01.2015
NEC		Mark Gosney	01.01.2015
NEC		Mark Atkinson	15.06.2016
NEC		Paula Green	15.06.2016
NEC		Albert Patrick	15.06.2016
NEC	Ray Woodage		08.08.2017

## GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		99,577
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		99,577
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		-
<b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	99,577
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		66,204
<b>Administrative expenses (as at page 10)</b>		38,696
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	104,900
		(5,323)
Surplus (deficit) for year		
		(14,061)
Amount of general fund at beginning of year		
		(19,384)
Amount of general fund at end of year		

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
Other income		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
		Salary Costs	66,204
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>66,204</b>

(See notes 24 and 25)

<b>FUND 2 N/A</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

(See notes 24 and 25)

FUND 4 N/A		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

FUND 6 N/A		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		1,440
Legal and Professional fees		-
Occupancy costs		1,960
Stationery, printing, postage, telephone, etc.		7,092
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
<i>Bank Charges</i>		8,269.
<i>Computer Expenses</i>		1,281
<i>Advertising</i>		809
<i>Motor and Travel</i>		16,796
<i>Sundry</i>		484
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		42
Taxation		523
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>38,696</b>
Charged to:	General Fund (Page 3)	38,696
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>38,696</b>

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary	4,311.92	13.24				4,325.16
Regional Secretary	39,418.45	4,316.67				43,735.12
Membership Secretary	5,750.00	-				5,750.00
Personal Assistant	14,483.59	910.27				15,393.86
<i>LESS Employment Allowance</i>		(3,000.00)				(3,000.00)
<b>Total</b>	<b>63,963.96</b>	<b>2,240.18</b>				<b>66,204.14</b>

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
Credited to:			
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	

# BALANCE SHEET as at 31.12.17

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14) <b>Investments</b> (as per analysis on page 15) Quoted (Market value £     ) Unquoted <div style="text-align: right;"><b>Total Investments</b></div>		100
	<b>Other Assets</b> Loans to other trade unions Sundry debtors Cash at bank and in hand Income tax to be recovered Stocks of goods Others (specify) : <div style="text-align: right;"><b>Total of other assets</b></div>		1,386
	<b>TOTAL ASSETS</b>		<b>1,486</b>
	<div style="text-align: right;">Fund (Account )            Fund (Account )            Fund (Account )            Superannuation Fund (Account )            Political Fund (Account )            Revaluation Reserve</div>		
	<b>LIABILITIES</b> Amount held on behalf of central trade union political fund Loans: From other trade unions Loans: Other Bank overdraft Tax payable Sundry creditors Accrued expenses Provisions Other liabilities		16,952
	<b>TOTAL LIABILITIES</b>		<b>20,870</b>

TOTAL ASSETS (19,384)

## FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			1,569			1,569
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			1,569			1,569
<b>Accumulated Depreciation</b>						
At start of year			946			946
Charges for year			523			523
Disposals						
Revaluation/Transfer s						
At end of year			1,469			1,469
<b>Net book value at end of year</b>						
			100			100
<b>Net book value at end of previous year</b>						
			623			623

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
<b>UNQUOTED</b> Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>	99,577		99,577
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	99,577		99,577
<b>EXPENDITURE</b> (including decreases by revaluation of	104,900		104,900
<b>Total Expenditure</b>	(5,323)		(5,323)
<b>Funds at beginning of year</b> (including reserves)	(14,061)		(14,061)
<b>Funds at end of year</b> (including reserves)	(19,384)		(19,384)
<b>ASSETS</b>			
Fixed Assets			100
Investment Assets			-
Other Assets			1,386
		<b>Total Assets</b>	1,486
<b>LIABILITIES</b>		<b>Total Liabilities</b>	20,870
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(19,384)

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

*Attached with Accounting policies*



# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>CRAIC RAVEN</u> Date: <u>2/6/2018</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>MR. SIMON WICKHAM</u> Date: <u>31st MAY 2018</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

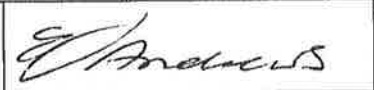
YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (section one)

See attachments 'report of the independent auditors'  
(pages 8 and 9)

Signature(s) of auditor or auditors:		
Name(s):	E J ANDREWS FCA	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT	
Address(es):	89 KING STREET NAIDSTONE KENT NE14 1BG	
Date:	15/5/2018	
Contact name and telephone number:	01622 683627	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DRIVER AND GENERAL UNION**

We have audited the financial statements of Driver and General Union for the year ended 31 December 2017 on pages two to seven. We have also audited the annual return of Driver and General Union for the year ended 31 December 2017.

This report is made solely to the trade union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the trade union's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trade union and the trade union's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of officers and auditors**

As explained more fully in the Statement of Officer's Responsibilities set out on page one, the officers are responsible for the preparation of the financial statements and the annual return and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements and the annual return.

**Scope of the audit of the financial statements and the annual return**

An audit of a trade union involves obtaining evidence about the amounts and disclosures in the financial statements and the annual return sufficient to give reasonable assurance that the financial statements and the annual return of the trade union give a true and fair view of the matters to which they relate.

This includes an assessment of:

- whether the trade union has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992
- Whether the trade union has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section, and
- Whether the accounts to which this report relates agree with the accounting records.

**Auditor's opinion**

In our opinion the financial statements and annual return:

- give a true and fair view of the state of the trade union's affairs as at 31 December 2017 and of its loss for the year then ended and;
- agree with the accounting records

In our opinion the trade union:

- has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and;
- has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DRIVER AND GENERAL UNION

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit



Emma Andrews FCA  
for and on behalf of McCabe Ford Williams  
Statutory Auditors and Chartered Accountants  
89 King Street  
Maidstone  
Kent  
ME14 1BG

15<sup>th</sup> May 2018



# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

~~YES~~/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

# MEMBERSHIP AUDIT CERTIFICATE


## SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	CRAIG RAVEN
Office held	TREASURER
Date	21/6/18

DRIVER AND GENERAL UNION  
REPORT OF THE OFFICERS AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

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## DRIVER AND GENERAL UNION

### REPORT OF THE OFFICERS FOR THE YEAR ENDED 31 DECEMBER 2017

The officers present their report with the financial statements of the trade union for the year ended 31 December 2017.

#### **PRINCIPAL ACTIVITY**

The principal activity in the year under review was that of a trade union.

#### **STATEMENT OF OFFICER'S RESPONSIBILITIES**

The officers are responsible for preparing the Report of the Officers and the financial statements in accordance with applicable law and regulations.

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the officers to prepare the financial statements and the annual return of the trade union. The officers must not sign the financial statements unless they are satisfied that they give a true and fair view of the trade union and of the profit or loss of the trade union for that year.

The officers are responsible for keeping adequate accounting records and for maintaining a satisfactory system of control over the trade union's transactions in accordance with the requirements of Section 28 of the 1992 Act.

#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as each officer is aware, there is no relevant audit information of which the trade union's auditors are unaware, and each officer has taken all the steps that ought to have taken as an officer in order to make aware of any relevant audit information and to establish that the trade union's auditors are aware of that information.

#### **AUDITORS**

The auditors, McCabe Ford Williams, will be proposed for re-appointment at the forthcoming Annual General Meeting.

#### **ON BEHALF OF THE BOARD:**



Simon Wickwar-General Secretary

15 May 2018

DRIVER AND GENERAL UNION

INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	31.12.17 £	31.12.16 £
<b>TURNOVER</b>		99,577	84,360
Cost of sales		<u>68,341</u>	<u>46,389</u>
<b>GROSS PROFIT</b>		31,236	37,971
Administrative expenses		<u>36,517</u>	<u>33,177</u>
<b>OPERATING (LOSS)/PROFIT</b>	5	(5,281)	4,794
Interest receivable and similar income		<u>-</u>	<u>2</u>
		(5,281)	4,796
Interest payable and similar expenses		<u>42</u>	<u>72</u>
<b>(LOSS)/PROFIT BEFORE TAXATION</b>		(5,323)	4,724
Tax on (loss)/profit		<u>-</u>	<u>-</u>
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR</b>		<u>(5,323)</u>	<u>4,724</u>

The notes form part of these financial statements

DRIVER AND GENERAL UNION

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2017**

	Notes	31.12.17 £	£	31.12.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	6		100		623
<b>CURRENT ASSETS</b>					
Cash at bank		1,386		2,427	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>20,870</u>		<u>17,111</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(19,484)</u>		<u>(14,684)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(19,384)</u>		<u>(14,061)</u>
<b>RESERVES</b>					
Retained earnings			<u>(19,384)</u>		<u>(14,061)</u>
			<u>(19,384)</u>		<u>(14,061)</u>

The financial statements were approved by the Board of Directors on 15 May 2018 and were signed by:



Simon Wickwar – General Secretary

**DRIVER AND GENERAL UNION**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Retained earnings £	Total equity £
<b>Balance at 1 January 2016</b>	(18,785)	(18,785)
<b>Changes in equity</b>		
Total comprehensive income	<u>4,724</u>	<u>4,724</u>
<b>Balance at 31 December 2016</b>	<u>(14,061)</u>	<u>(14,061)</u>
<b>Changes in equity</b>		
Total comprehensive income	<u>(5,323)</u>	<u>(5,323)</u>
<b>Balance at 31 December 2017</b>	<u><u>(19,384)</u></u>	<u><u>(19,384)</u></u>

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

3. **ACCOUNTING POLICIES**

**Turnover**

Turnover represents subscriptions received in the year.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 33.33% on cost

**Financial instruments**

The company enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**a) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**b) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**c) Impairment of financial assets**

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

**d) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

3. **ACCOUNTING POLICIES – continued**

**Taxation**

**Analysis of the tax charge**

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2017 nor for the period ended 31 December 2016.

4. **EMPLOYEES AND OFFICERS**

The average number of employees during the year was 4 (2016 - 4).

5. **OPERATING (LOSS)/PROFIT**

The operating loss (2016 - operating profit) is stated after charging:

	31.12.17	31.12.16
	£	£
Depreciation - owned assets	<u>523</u>	<u>523</u>

6. **TANGIBLE FIXED ASSETS**

**COST**

At 1 January 2017

and 31 December 2017

Fixtures  
and  
fittings  
£

1,569

**DEPRECIATION**

At 1 January 2017

Charge for year

946

523

At 31 December 2017

1,469

**NET BOOK VALUE**

At 31 December 2017

100

At 31 December 2016

623

DRIVER AND GENERAL UNION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.17	31.12.16
	£	£
Other taxes and PAYE taxes	2,365	1,232
Other creditors	113	208
Officers loan account	16,952	14,231
Accrued expenses	<u>1,440</u>	<u>1,440</u>
	<u>20,870</u>	<u>17,111</u>

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DRIVER AND GENERAL UNION**

We have audited the financial statements of Driver and General Union for the year ended 31 December 2017 on pages two to seven. We have also audited the annual return of Driver and General Union for the year ended 31 December 2017.

This report is made solely to the trade union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the trade union's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trade union and the trade union's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of officers and auditors**

As explained more fully in the Statement of Officer's Responsibilities set out on page one, the officers are responsible for the preparation of the financial statements and the annual return and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements and the annual return.

**Scope of the audit of the financial statements and the annual return**

An audit of a trade union involves obtaining evidence about the amounts and disclosures in the financial statements and the annual return sufficient to give reasonable assurance that the financial statements and the annual return of the trade union give a true and fair view of the matters to which they relate.

This includes an assessment of:

- whether the trade union has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992
- Whether the trade union has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section, and
- Whether the accounts to which this report relates agree with the accounting records.

**Auditor's opinion**

In our opinion the financial statements and annual return:

- give a true and fair view of the state of the trade union's affairs as at 31 December 2017 and of its loss for the year then ended and;
- agree with the accounting records

In our opinion the trade union:

- has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and;
- has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DRIVER AND GENERAL UNION

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Emma Andrews FCA  
for and on behalf of McCabe Ford Williams  
Statutory Auditors and Chartered Accountants  
89 King Street  
Maidstone  
Kent  
ME14 1BG

15<sup>th</sup> May 2018

DRIVER AND GENERAL UNIONTRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2017

	31.12.17		31.12.16	
	£	£	£	£
<b>Sales</b>		99,577		84,360
<b>Cost of sales</b>				
Direct costs	2,137		2,683	
Wages	63,964		43,706	
National insurance	<u>2,240</u>		<u>-</u>	
		<u>68,341</u>		<u>46,389</u>
<b>GROSS PROFIT</b>		31,236		37,971
<b>Other income</b>				
Deposit account interest		<u>-</u>		<u>2</u>
		31,236		37,973
<b>Expenditure</b>				
Rent and rates	1,000		600	
Light and heat	960		798	
Telephone post and stationery	4,955		6,287	
Motor and travelling expenses	16,796		13,950	
Computer expenses	1,281		1,025	
Sundry expenses	484		595	
Accountancy	1,440		1,680	
Legal and professional fees	-		50	
Advertising	809		955	
Depreciation of tangible fixed assets	<u>523</u>		<u>523</u>	
		<u>28,248</u>		<u>26,463</u>
		2,988		11,510
<b>Finance costs</b>				
Bank charges	8,269		6,714	
Hire purchase interest	<u>42</u>		<u>72</u>	
		<u>8,311</u>		<u>6,786</u>
<b>NET (LOSS)/PROFIT</b>		<u>(5,323)</u>		<u>4,724</u>