

Trade Union's details

Name of Trade Union:

The ASPSU

Year ended:

Period ended 31st July 2017

List number:

817T

Head or Main Office address:

c/o Christine Phillips
Fieldfisher
Riverbank House
2 Swan Lane
London EC4R 3TT

Has the address changed during the year to which the return relates?

Yes

No

X

(Tick as appropriate)

Website address (if available)

General Secretary:

Francis Duku

Telephone Number:

0203 714 1255

Contact name for queries regarding the completion of this return:

Francis Duku

Telephone Number:

0203 714 1255

E-mail:

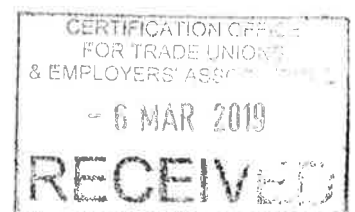
info@theaspsu.com

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.



Return of members

(see notes 10 and 11)

	Number of members at the end of the year				Totals
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	
Male	30				
Female	0				
Total	30				A 30

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

30

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

-

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Francis Duku	Chairman & General Secretary
Joe Vines	Committee Member
Danny Stroud	Committee Member
Matt Stride	Committee Member
Carl Hutchings	Committee Member
Grahame Anderson	Committee Member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		4,188
From Members: Other income from members (specify)		
Total other income from members		4,188
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		-
	Total income	4,188
Expenditure		
Benefits to members (as at page 5)		3,559
Administrative expenses (as at page 10)		743
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		4,302
Taxation		-
	Total expenditure	4,302
Surplus (deficit) for year		(114)
Amount of general fund at beginning of year		(11,145)
Amount of general fund at end of year		(11,259)

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	795
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
		Our Game Service Costs	2,764
Communications			
Website update/maintenance	795		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	3,559

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		£
	Expenditure B (as at page ii)		£
	Expenditure C (as at page iii)		£
	Expenditure D (as at page iv)		£
	Expenditure E (as at page v)		£
	Expenditure F (as at page vi)		£
	Non-political expenditure (as at page vii)		£
		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	
	Income	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	
Expenditure	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	
		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	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
	Total
	Total expenditure
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
	Total
	Total expenditure
(c) the total amount of all other money expended	£
	Total
	Total expenditure

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		600
Legal and Professional fees		35
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Bank charges		66
Subscription transaction charges		42
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	743
Charged to:	General Fund (Page 3)	743
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	743

Analysis of investment income

(see notes 47 and 48)

	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

31st Dec 2017

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		5,447
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		5,447
	Total assets		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		14,906
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		1,800
	Provisions		
	Other liabilities		
	Total liabilities		16,706
	Total assets		(11,259)

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

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		
Unquoted		
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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input 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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	4,188		4,188
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	4,188		4,188
Expenditure (including decreases by revaluation of assets)	4,302		4,302
Total Expenditure	4,302		4,302
Funds at beginning of year (including reserves)	(11,145)		(11,145)
Funds at end of year (including reserves)	(11,259)		(11,259)
Assets			
Fixed Assets			
Investment Assets			
Other Assets			5,447
Total Assets			5,447
Liabilities			
Total Liabilities			16,706
Net assets (Total Assets less Total Liabilities)			(11,259)

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / ~~NO~~

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

(see notes 82 and 83)



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

Empty rectangular box for entering notes to the accounts.

Accounting policies
(see notes 84 and 85)

Signatures to the annual return
(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature: (EXECUTIVE COMMITTEE MEMBER)  Name: _____ Date: 20/02/19	Chairman's Signature: (or other official whose position should be stated) (AND SECRETARY)  Name: _____ Date: 20/02/19
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Checklist

(see notes 88 and 89)
(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	✓	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	✓	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	✓	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	✓	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	✓	No	
A member's statement is: (see Note 104)	Enclosed	✓	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	✓	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	✓	No	

Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

YES

Please explain in your report overleaf or attached.

2. 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 note 92)

YES

Please explain in your report overleaf or attached.


3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

The auditor's report is included in the Annual Accounts, a copy of which is enclosed separately.

Signature(s) of auditor or auditors:		
Name(s):	Jacquards Limited	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	2 Burton House Repton Place White Lion Road Amersham, HP7 9LP	
Date:	20th February 2019	
Contact name for enquiries and telephone number:	J Patel 01494 791155	

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

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASPSU

We have audited the financial statements of ASPSU for the period ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

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

RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The responsibilities of the Executive Committee for preparing the Executive Committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Executive Committee's Responsibilities.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Executive Committee's Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASPSU - continued

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2017 and of its financial activities; for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.



Jacquards Limited

Chartered Accountants
Statutory Auditors

2 Burton House
Repton Place
White Lion Road
Amersham
Bucks. HP7 9LP

Date: 20 February 2019

Membership audit certificate
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

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

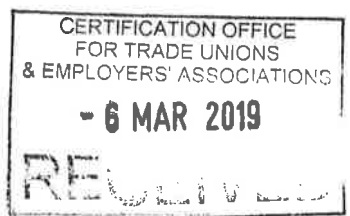
If "NO" Please explain below:

Signature	
Name	FRANCIS DUKU
Office held	CHAIRMAN & SECRETARY
Date	20/02/19

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2017



THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

UNION INFORMATION

EXECUTIVE COMMITTEE

F Duku
J Vines
D Stroud
M Stride
C Hutchings
G Anderson

REGISTERED OFFICE

c/o Fieldfisher
Riverbank House
2 Swan Lane
London EC4R 3TT

INDEPENDENT AUDITORS

Jacquards
Chartered Accountants
2 Burton House
Repton Place
White Lion Road
Amersham
Bucks. HP7 9LP

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

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THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

EXECUTIVE COMMITTEE'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2017

The Executive Committee presents their report and the financial statements for the period ended 31 December 2017.

EXECUTIVE COMMITTEE

The members of the Executive Committee who served during the period were:

F Duku
J Vines
D Stroud
M Stride
C Hutchings
G Anderson

GOING CONCERN

After making appropriate enquiries, the Executive Committee have a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

The Trustee is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

EXECUTIVE COMMITTEE'S RESPONSIBILITIES STATEMENT

The Trade Union and Labour Relations Act 1992 requires the Executive Committee to prepare financial statements for each financial year. Under this law the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Union and of the income and expenditure of the Union for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in operation.

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Union's transactions and disclose with reasonable accuracy at any time the financial position of the Union and enable them to ensure that the financial statements comply with the Trade Union and Industrial Relations Act 1992. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Executive Committee on 20 February 2019 and signed on its behalf.



F Duku
Chair

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASPSU

We have audited the financial statements of ASPSU for the period ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

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

RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The responsibilities of the Executive Committee for preparing the Executive Committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Executive Committee's Responsibilities.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Executive Committee's Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASPSU - continued

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2017 and of its financial activities; for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Jacquards Limited

Chartered Accountants
Statutory Auditors

2 Burton House
Repton Place
White Lion Road
Amersham
Bucks. HP7 9LP

Date: 20 February 2019

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2017

	2017	2016
	£	£
INCOME	4,188	10,902
EXPENDITURE		
Negotiated services (including Our Game Limited fees)	2,764	6,697
Advertising and promotion	-	420
Website development and maintenance	795	695
Payment gateway service charges	42	114
Auditors' fees	600	1,200
Bank charges	66	66
Legal and professional fees (including set-up costs)	35	35
	<hr/> 4,302	<hr/> 9,227
SURPLUS/(DEFICIT) FOR THE PERIOD	<hr/> (114) <hr/>	<hr/> 1,675 <hr/>

The notes on page 6 form part of these financial statements.

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

BALANCE SHEET AS AT 31 DECEMBER 2017

	Note	2017 £	2016 £
CURRENT ASSETS			
Cash at bank and in hand		5,447	4,961
		<u>5,447</u>	<u>4,961</u>
CURRENT LIABILITIES			
Accruals		(1,800)	(1,200)
		<u>(1,800)</u>	<u>(1,200)</u>
NET CURRENT LIABILITIES			
		3,647	3,761
CREDITORS – Amounts falling due after more than one year			
Loans		(14,906)	(14,906)
		<u>(14,906)</u>	<u>(14,906)</u>
NET LIABILITIES			
		<u>(11,259)</u>	<u>(11,145)</u>
UNIONS FUNDS			
Accumulated deficit	2	(11,259)	(11,145)
		<u>(11,259)</u>	<u>(11,145)</u>
TOTAL FUNDS			
		<u>(11,259)</u>	<u>(11,145)</u>

The financial statements were approved and authorised for issue by the Executive Committee and were signed on its behalf on 20 February 2019:



F Duku
Chair

The notes on page 6 form part of these financial statements.

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The financial statements are prepared under FRS 102. However, as the Union is not a company the disclosures under FRS 102 have been adopted as considered necessary to ensure the accounts give a true and fair view to the members of the Union.

1.2 Going concern

The Executive Committee has a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Income

Member subscriptions are recognised in the period to which they relate.

2. RESERVES

	Accumulated Reserves £
As at 1 January 2017	(11,145)
Deficit for the financial period	(114)
	<hr/>
As at 31 December 2017	(11,259)
	<hr/>

3. RELATED PARTY TRANSACTIONS

In previous periods ASPSU incurred significant costs in the establishment of the union and these costs were reflected in the industrial relations accounts for the period. A substantial proportion of these costs were borne by Our Game Limited, a company owned by Mr F Duku who is a member of the executive committee. As a result, the union owed Our Game Limited £14,906 as at 31 December 2017 (2016: £14,906).

In the opinion of the executive committee, all costs incurred by borne by Our Game Limited were on normal commercial terms and directly in relation to the establishment of the union.

THE AMATEUR AND SEMI-PRO SPORTSPERSONS UNION (ASPSU)
c/o Christine Phillips, Fieldfisher
Riverbank House, 2 Swan Lane, London EC4R 3TT

Jacquards
Chartered Accountants
2 Burton House
Repton Place
White Lion Road
Amersham
Bucks. HP7 9LP

Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of the officers of the union, the following representations given to you in connection with your audit of the union's financial statements for the year ended 31st December 2017.

1. General

We acknowledge as officers our responsibility for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the union have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of officers meetings, have been made available to you.

2. Going Concern

We believe that the union's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the union's needs. We believe that no further disclosures relating to the union's ability to continue as a going concern need to be made in the financial statements, other than already disclosed.

3. Law and Regulations

We are not aware of any irregularities, including fraud, involving officers or employees of the union; nor are we aware of any breaches or possible breaches of statute, regulations, contracts or agreements which might prejudice the union's going concern status or that might result in the union suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

4. Loans and Arrangements

The union has not had or entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for officers nor guarantee to provide security for such matters.

5. Transactions with Related Parties

We are not aware of transactions with related parties, other than those already disclosed.

6. Post-balance Sheet Events

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

As minuted by the committee at its meeting on 20th February 2019

A handwritten signature in black ink, appearing to be 'P. J. ...', written over a dotted line.

Chairman

Signed on behalf of the committee