

**Form AR21**  
Trade Union and Labour Relations (Consolidation) Act 1992

**Trade Union's details**

Name of Trade Union:	<input type="text" value="Union of Shop, Distributive and Allied Workers ('Usdaw')"/>
Year ended:	<input type="text" value="31 December 2018"/>
List number:	<input type="text" value="382T"/>
Head or Main Office address:	<input type="text" value="188 Wilmslow Road&lt;br/&gt;Manchester&lt;br/&gt;M14 6LJ"/>
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X (Tick as appropriate)
Website address (if available)	<input type="text" value="www.usdaw.org.uk"/>
General Secretary:	<input type="text" value="Paddy Lillis"/>
Telephone Number:	<input type="text" value="0161 224 2804"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Nick Walker"/>
Telephone Number:	<input type="text" value="0161 224 2804"/>
E-mail:	<input type="text" value="nick.walker@usdaw.org.uk"/>

**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	184,685	7,897	-	-	192,582
Female	228,993	10,001	-	-	238,994
<b>Total</b>	<b>413,678</b>	<b>17,898</b>	-	-	<b>A 431,610*</b>

\*NOTE: The Union had 34 members at the year-end date whose gender is unspecified

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

426,180
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Number of members included in totals box 'A' above for whom no home or authorised address is held:

15,085
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### 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
General Secretary	John Hannett	Paddy Lillis	01/07/2018
President	Jeff Broome	Amy Murphy	25/04/2018
Executive Council	Barbara Wilson	Deborah Wilson	25/04/2018
Executive Council	Dennis Stinchcombe	Elliott Osborne	25/04/2018
Executive Council	Barbara Woolford	Jacqui Thurgood	25/04/2018
Executive Council	Maureen Bowen	Kate McLeod	25/04/2018
Executive Council	Peter Devine	Richie Venton	25/04/2018
Executive Council	Amy Murphy	Deborah Randall	25/04/2018
Executive Council	Jan Jervis	Brenda Shaw	25/04/2018

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
Paddy Lillis	General Secretary
Amy Murphy	President
Deborah Wilson	Executive Council
Elliott Osborne	Executive Council
Simon Vincent	Executive Council
Jacqui Thurgood	Executive Council
Kate McLeod	Executive Council
Andrea Watts	Executive Council
Mike Dixon	Executive Council
Brian Loughhead	Executive Council
Richie Venton	Executive Council
Jean Hession	Executive Council
John Barstow	Executive Council
Deborah Randall	Executive Council
Brenda Shaw	Executive Council
Jane Jones	Executive Council
Christopher Winwood	Executive Council

**General fund**  
(see notes 13 to 18)

	£000	£000
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		33,500
<b>From Members:</b> Other income from members (specify)		-
<b>Total other income from members</b>		-
<b>Total of all income from members</b>		33,500
<b>Investment income (as at page 12)</b>		1,503
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	848	
Income from any other sources (as at page 4)	1,758	
<b>Total of other income (as at page 4)</b>		2,606
		<b>Total income</b>
		37,609
<b>Expenditure</b>		
<b>Benefits to members</b> (as at page 5)		(705)
<b>Administrative expenses</b> (as at page 10)		(33,024)
<b>Federation and other bodies</b> (specify)		
Net Interest Expenses	(924)	
Allocation to Education Fund	8	
Allocation to Recruitment & Development Fund	1,385	
<b>Total expenditure Federation and other bodies</b>		469
<b>Taxation</b>		-
		<b>Total expenditure</b>
		(33,260)
Surplus (deficit) for year		4,349
Actuarial Gain Recognised in the Pension Scheme		9,734
Amount of general fund at beginning of year		37,003
Amount of general fund at end of year		51,086

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000	£000
<b>Federation and other bodies</b>		
Transfer from NACO (see Notes to the Accounts – page 22)	848	
<b>Total federation and other bodies</b>		848
<b>Other income</b>		
Grant Income from Department for Education	1,004	
Sales of Stationery	127	
Magazine Sales and Advertising	238	
Affinity Partners' Commission	60	
Legal Recoveries	31	
Surplus on Sale of Property	180	
Other	118	
<b>Total other income</b>		1,758
<b>Total of all other income</b>		2,606

**Analysis of benefit expenditure shown at general fund**  
(see notes 21 to 23)

	£000		£000
Representation – Employment Related Issues	133	<b>brought forward</b>	134
		Education and Training services	-
Representation – Non Employment Related Issues	-		
		Negotiated Discount Services	-
Communications	-		
		Salary Costs	-
Advisory Services	-		
		Other Benefits and Grants (specify)	
		Sickness	239
Dispute Benefits	1	Maternity / Paternity	22
		Death	286
		Disablement & Distress Grant	19
		Convalescent Homes	5
Other Cash Payments	-		
<b>carried forward</b>	134	<b>Total (should agree with figure in General Fund)</b>	705

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Branch Revenue Account	£000	£000
<b>Income</b>			
	From members		4,010
	Investment income (as at page 12)		12
	Other income (specify)	338	
		<b>Total other income as specified</b>	338
		<b>Total Income</b>	4,360
<b>Expenditure</b>			
	Benefits to members		-
	Administrative expenses and other expenditure (as at page 10)		(3,937)
		<b>Total Expenditure</b>	(3,937)
		<b>Surplus (Deficit) for the year</b>	423
		<b>Amount of fund at beginning of year</b>	8,331
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	8,754
		<b>Number of members contributing at end of year</b>	426,180

Fund 3		Fund Account	
Name:	Fund for International Trade Union Solidarity	£000	£000
<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)		(24)
		<b>Total Expenditure</b>	(24)
		<b>Surplus (Deficit) for the year</b>	(24)
		<b>Amount of fund at beginning of year</b>	24
		<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 21 to 23)

<b>Fund 4</b>		<b>Fund Account</b>	
<b>Name:</b>	Education Fund	<b>£000</b>	<b>£000</b>
<b>Income</b>			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Transfer from General Fund	308	
		<b>Total other income as specified</b>	308
		<b>Total Income</b>	308
<b>Expenditure</b>			
	Benefits to members		-
	Administrative expenses and other expenditure (as at page 10)		(316)
		<b>Total Expenditure</b>	(316)
		<b>Surplus (Deficit) for the year</b>	(8)
		<b>Amount of fund at beginning of year</b>	8
		<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 5</b>		<b>Fund Account</b>	
<b>Name:</b>	Organising and Development Fund	<b>£000</b>	<b>£000</b>
<b>Income</b>			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Transfer from General Fund	695	
		<b>Total other income as specified</b>	695
		<b>Total Income</b>	695
<b>Expenditure</b>			
	Benefits to members		-
	Administrative expenses and other expenditure (as at page 10)		(2,080)
		<b>Total Expenditure</b>	(2,080)
		<b>Surplus (Deficit) for the year</b>	(1,385)
		<b>Amount of fund at beginning of year</b>	1,385
		<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 21 to 23)

<b>Fund 6</b>		<b>Fund Account</b>	
<b>Name:</b>	Divisional Recruitment Fund	<b>£000</b>	<b>£000</b>
<b>Income</b>			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Transfer from Branch Revenue Account	63	
	<b>Total other income as specified</b>		63
	<b>Total Income</b>		63
<b>Expenditure</b>			
	Benefits to members		-
	Administrative expenses and other expenditure (as at page 10)		(49)
	<b>Total Expenditure</b>		(49)
	<b>Surplus (Deficit) for the year</b>		14
	<b>Amount of fund at beginning of year</b>		29
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		43
	<b>Number of members contributing at end of year</b>		-

<b>Fund 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£000</b>	<b>£000</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>		

## Political fund account

(see notes 24 to 33)

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	2,106,103
		Investment income (as at page 12)	0
		Other income (specify)	0
		Total other income as specified	0
		<b>Total income</b>	<b>2,106,103</b>
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			
	<b>Expenditure A</b> (as at page i)		(1,355,672)
	<b>Expenditure B</b> (as at page ii)		-
	<b>Expenditure C</b> (as at page iii)		(3,433)
	<b>Expenditure D</b> (as at page iv)		(2,500)
	<b>Expenditure E</b> (as at page v)		(325,007)
	<b>Expenditure F</b> (as at page vi)		(7,184)
	<b>Non-political expenditure</b> (as at page vii)		(47,180)
		Total expenditure	(1,740,977)
		Surplus (deficit) for year	365,126
		Amount of political fund at beginning of year	929,039
		Amount of political fund at the end of year (as Balance Sheet)	1,294,165
		Number of members at end of year contributing to the political fund	395,537
		Number of members at end of the year not contributing to the political fund	36,073
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	26,969
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade</b>	
	<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	
		<b>Total income</b>	
<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	
		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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

**Political fund account expenditure (a)**

Expenditure under section 72 (1) (a) 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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly  
by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Labour Party	1,345,672
Co-operative Party	10,000
<b>Total</b>	<b>1,355,672</b>

## Political fund account expenditure (b)

Expenditure under section 72 (1) (b) 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 of money on the provision of any services or property for use by or on behalf of any political party
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Name of political party to which payment was made	Total amount paid during the period £
<b>Total</b>	

## 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))	£
UK Local elections May 2018	Labour Party	Labour Party	3,433
<b>Total</b>			<b>3,433</b>

### Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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 on the maintenance of any holder of political office
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Name of office holder	£
Tom Watson MP	2,500
<b>Total</b>	<b>2,500</b>

## Political fund account expenditure (e)

Expenditure under section 72 (1) (e) 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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party
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Name of political party	£
Labour Party	325,007
<b>Total</b>	<b>325,007</b>

## Political fund account expenditure (f)

Expenditure under section 72 (1) (f) 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.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Labour Party	7,184
<b>Total</b>	7,184



## 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	£
Justice for Colombia	200
Fabian Society	995
Cuba Solidarity Campaign	200
Nicaragua Solidarity Campaign	375
Amnesty International	500
Total	
Total expenditure	2,270
(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	£
Miscellaneous Expenditure	44,910
Total	
Total expenditure	44,910

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

(see notes 34 and 35)

		£000
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		21,320
Salaries and Wages included in above	£15,134	
Auditors' fees		59
Legal and Professional fees		336
Occupancy costs		1,349
Stationery, printing, postage, telephone, etc.		2,441
Expenses of Executive Committee (Head Office)		82
Expenses of conferences		2,244
Other administrative expenses (specify)		
Recruitment & Development		2,087
Education & Training		1,145
Union Learning		1,004
Profit on Sale of Motor Vehicles		(75)
Ballot		273
Journal		602
Travel		663
Campaigns		166
Affiliation Fees		1,862
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		-
Other loans		-
Depreciation		1,403
Taxation		-
Outgoings on land and buildings (specify)		-
Other outgoings (specify)		-
<b>Total</b>		36,961
Charged to:	General Fund (Page 3)	33,024
	Branch Funds	3,937
	<b>Total</b>	36,961

## Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
Outgoing General Secretary to 30 June	74,973	10,359	11,169	Union Car	10,227	106,728
Incoming General Secretary from 1 July	55,766	7,380	11,169	Union Car	6,715	81,030

## Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
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	-		36
Other investment income (specify)			
Change in Market Value of Investments	-		562
Pooled Investment Vehicles	-		917
	-		1,515
		Total investment income	1,515
		Credited to:	
		General Fund (Page 3)	1,503
		Branch Funds	12
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	1,515

**Balance sheet as at**
**31/12/2018**

(see notes 49 to 52)

Previous Year £000		£000	£000
5,895	<b>Fixed Assets</b> (at page 14)		5,124
	<b>Investments</b> (as per analysis on page 15)		
31,791	Quoted (Market value £      )	25,835	
38,024	Unquoted	47,754	
	<b>Total Investments</b>		73,589
	<b>Other Assets</b>		
	Loans to other trade unions	-	
1,967	Sundry debtors	1,661	
13,102	Cash at bank and in hand	10,069	
-	Income tax to be recovered	-	
-	Stocks of goods	-	
-	Others (specify)	-	
	<b>Total of other assets</b>		11,730
<b>90,779</b>	<b>Total assets</b>		<b>90,443</b>
37,003	General Fund (Fund 1)		51,086
8,754	Branch Revenue Account (Fund 2)		8,754
24	Fund for Intl. Trade Union Solidarity (Fund 3)		-
8	Education Fund (Fund 4)		-
1,385	Organising and Development Fund (Fund 5)		-
29	Divisional Recruitment Fund (Fund 6)		43
929	Political Fund Account		1,294
	<b>Liabilities</b>		
-	Amount held on behalf of central trade union political fund		-
-	Loans: From other trade unions		-
-	Loans: Other		-
-	Bank overdraft		-
-	Tax payable		-
(1,564)	Sundry creditors		(1,948)
-	Accrued expenses		-
(41,506)	Provisions (Pension Liability)		(27,318)
-	Other liabilities		-
<b>(43,070)</b>	<b>Total liabilities</b>		<b>(29,266)</b>
<b>47,709</b>	<b>Total assets</b>		<b>61,177</b>

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
<b>Cost or Valuation</b>						
At start of year	14,201		663	2,482	239	17,585
Additions	20		62	1,225	99	1,406
Disposals	(598)		(37)	(1,234)	(93)	(1,962)
Revaluation/Transfers						
At end of year	13,623		688	2,473	245	17,029
<b>Accumulated Depreciation</b>						
At start of year	10,295		506	777	112	11,690
Charges for year	637		75	608	83	1,403
Disposals	(493)		(37)	(597)	(61)	(1,188)
Revaluation/Transfers						
At end of year	10,439		544	788	134	11,905
<b>Net book value at end of year</b>	3,184		144	1,685	111	5,124
<b>Net book value at end of previous year</b>	3,906		157	1,705	127	5,895

## Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)	-	-
Government Securities (Gilts)	-	-
Other quoted securities (to be specified)		
Pooled Investment Vehicles	25,835	-
<b>Total quoted</b> (as Balance Sheet)	25,835	-
Market Value of Quoted Investment	25,835	-
<b>Unquoted</b>		
Equities	5,215	-
Government Securities (Gilts)	-	-
Mortgages	-	-
Bank and Building Societies	-	-
Other unquoted investments (to be specified)		
Short Term Deposits	42,539	-
<b>Total unquoted</b> (as Balance Sheet)	47,754	-
Market Value of Unquoted Investments	47,754	-

## Analysis of investment income (controlling interests)

(see notes 60 and 61)

<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 62 to 73)

	<b>All funds except Political Funds £000</b>	<b>Political Funds £000</b>	<b>Total Funds £000</b>
<b>Income</b>			
From Members	37,510	2,107	39,617
From Investments	1,515	-	1,515
Other Income (including increases by revaluation of assets)	4,010	-	4,010
<b>Total Income</b>	43,035	2,107	45,142
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	(39,666)	(1,742)	(41,408)
Actuarial Gain Recognised in the Pension Scheme	9,734	-	9,734
<b>Funds at beginning of year</b> (including reserves)	46,780	929	47,709
<b>Funds at end of year</b> (including reserves)	59,883	1,294	61,177
<b>Assets</b>			
Fixed Assets			5,124
Investment Assets			73,589
Other Assets			11,730
		<b>Total Assets</b>	90,443
<b>Liabilities</b>		<b>Total Liabilities</b>	(29,266)
<b>Net assets (Total Assets less Total Liabilities)</b>			61,177

## 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**

If Yes How many ballots were held: **2**

For each ballot held please complete the information below:

### **Ballot 1**

Number of individuals who were entitled to vote in the ballot **310**

Number of votes cast in the ballot **130**

Number of Individuals answering "Yes" to the question **107**<sup>1</sup>

Number of Individuals answering "No" to the question **23**<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned **0**<sup>3</sup>

**\* 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 **N**

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

### **Ballot 2**

Number of individuals who were entitled to vote in the ballot **545**

Number of votes cast in the ballot **341**

Number of Individuals answering "Yes" to the question **239**<sup>1</sup>

Number of Individuals answering "No" to the question **102**<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned **0**<sup>3</sup>

**\* 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**

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

**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

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: from 22:00 hours on Thursday, 17 May running until 21:59 hours on Friday, 18 May 2018
3. Number of days of industrial action: 1
4. Nature of industrial action. Strike Action

#### 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.

### **Transfer from National Association of Co-operative Officials (NACO) – see page 4**

On 1 May 2018, the engagements and assets of the National Association of Co-operative Officials ('NACO') were transferred into the Union. Under the terms of the transfer the members of NACO became members of the Union. All assets and liabilities were transferred to the Union for nil consideration.

NACO was a trade union for employees in the co-operative sector in the United Kingdom mainly the Co-operative Group and other retail societies.

The transfer of operations and assets has been accounted for using the acquisition method. The fair value of the assets and liabilities has been estimated as the book value on transfer. Net assets transferred were £848,000 which mainly consisted of an investment portfolio of £827,000. As no consideration was received, the resulting 'negative goodwill' has been recognised in the income and expenditure account.

## Accounting policies



(see notes 84 and 85)

See Appendix 1

## 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.

General Secretary's Signature:	Central Treasurer's Signature:
	
Name: Paddy Lillis	Name: Nick Walker
Date: 20/5/19	Date: 20/5/19

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

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)

Please explain in your report overleaf or attached.

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

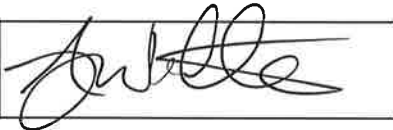
**In our opinion the financial statements:**

- **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)**

See Appendix 2

Signature(s) of auditor or auditors:		
Name(s):	Antony Whittle	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	KPMG LLP 1 St Peter's Square Manchester M2 3AE	
Date:	22 May 2019	
Contact name for enquiries and telephone number:	Emma St. Hill 0161 266 4175	

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

**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**

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**


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

**YES**

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 (continued)

Signature of assurer	
Name	Simon Hearn
Address	Electoral Reform Services The Election Centre 33 Clarendon Road London, N8 0NW
Date	13/05/2019
Contact name and telephone number	Simon Hearn, Deputy Chief Executive 020 8365 8909

Usdaw

**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	
Office held	
Date	

## Appendix 1 - Accounting Policies

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The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Union's financial statements.

### **Basis of Preparation**

The financial statements have been prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102'). The presentation currency of these financial statements is sterling.

The financial statements are prepared on the historical cost basis except for Investments and Pension Scheme Assets which are stated at fair value unless they cannot be reliably measured.

Income is recorded on an accruals basis.

Expenditure is charged to the Income and Expenditure Account on an accruals basis, with the exception of branch funds (see below).

The Executive Council have considered the future profitability of the Union and its ability to continue as a going concern. The Executive Council are satisfied that, for the foreseeable future, the Union can meet its projected expenditure and working capital requirements. The Union enjoys a stable membership base and holds sufficient cash and liquid assets to draw upon. Consequently, the financial statements have been prepared on a going concern basis.

### **Members' Contributions**

Members' contributions are recognised on an accruals basis (ie when deducted from members' salaries).

### **Legal Costs**

The Union is at any time involved in numerous legal cases on behalf of its members. There is an inherent risk that substantial costs and disbursements could be incurred on any case. Legal costs and disbursements are charged to the financial statements as incurred, together with an estimate for additional costs or recoveries which they reasonably believe may occur in the following or subsequent years.

### **Branch Funds**

The movement on the Branch Revenue Account is based upon returns received at Central Office from midday on Friday, 5 January 2018 to midday on Friday, 4 January 2019.

The balance of branch funds is the total of balances shown on the last returns available for each branch on Friday, 4 January 2019.

Branch expenses are charged to the Branch Revenue Account and do not form part of the Income and Expenditure account.

### **Corporation Tax**

Taxation for the year is chargeable on investment income, capital gains and other non-trading taxable income, less provident benefits, and on any trading profits. There is no charge for the year as provident benefits exceed the investment income and capital gains, and there are no profitable trading activities.

### **Tangible Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a straight line basis on cost as follows:

Freehold Land .....	Nil
Buildings.....	5%
Fixtures and Fittings .....	20%
Motor Vehicles .....	25%
Computer Equipment .....	33.3%

### **General Funds**

All monies received on behalf of the Union in respect of contributions, donations or otherwise, other than payments appropriated to any Fund established in accordance with Rule 41, form one central Fund for general purposes and a separate Fund for political purposes.

## Accounting Policies (continued)

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### **Political Funds**

The objects of the Union include the furtherance of political objects. Monies received on behalf of the Political Fund are credited directly to the Fund and do not form part of the Income and Expenditure Account. Any payments in respect of such objects are made directly out of the Political Fund.

### **Education Funds**

The objects of the Union include the provision of educational facilities for members. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

### **Organising and Development Fund**

The objects of the Union include the organising and development of members of the Union. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

### **Divisional Recruitment Fund**

The objects of the Union include the recruitment of new members in each of the Union's seven Divisions. A fund for this purpose is comprised of donations made voluntarily by Branches.

### **Union Learning Fund**

The objects of the Union include the provision of learning facilities for members to bridge skills gaps. Grants are received from the Department for Education in respect of expenditure on this fund.

### **Post-Retirement Benefits**

The Union operates a staff superannuation scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the Union.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme deficit is recognised in full. The movement in the deficit is split between operating charges, finance items and actuarial gains and losses in the statement of other comprehensive income.

### **Unpaid Pension Contributions**

Any unpaid contributions to the scheme which are payable as at the balance sheet date are recognised as a creditor due within one year.

### **Investments**

Investments are stated at fair value unless they cannot be reliably measured in which case investments are held at cost. Any movement in the fair value of investments is accounted for in the Income and Expenditure Account.

## Appendix 2 – Auditor’s Report

### Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the Union’s affairs as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (“ISAs (UK)”) and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Union in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### The Impact of uncertainties due to the UK exiting the European Union on our audit

Uncertainties related to the effects of Brexit are relevant to understanding our audit of the financial statements. All audits assess and challenge the reasonableness of estimates made by the Executive Council, such as the valuation of post-retirement defined benefit plan assets and related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the Union’s future prospects and performance.

Brexit is one of the most significant economic events for the UK, and at the date of this report its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. We applied a standardised firm-wide approach in response to that uncertainty when assessing the Union’s future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a Union and this is particularly the case in relation to Brexit.

### Going concern

The Union’s Executive Council has prepared the financial statements on the going concern basis as they do not intend to liquidate the Union or to cease its operations, and as they have concluded that the Union’s financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements.

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor’s report is not a guarantee that the Union will continue in operation.

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

Under the Trade Union and Labour Relations (Consolidation) Act 1992 we are required to report to you if, in our opinion:

- the Union has not kept proper accounting records in accordance with the requirements of section 28 of the Act; or
- the Union has not maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Act; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we need for our audit.

We have nothing to report in these respects.

## Appendix 2 – Auditor’s Report (continued)

### Executive Council's Responsibilities

The Union’s Executive Council is responsible for the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Union’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

### Auditor’s Responsibilities

We have been appointed as auditor under section 35 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor’s report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC’s website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the 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 Union’s members those matters we are required to state to them in an auditor’s 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 the Union’s members, as a body, for our audit work, for this report, or for the opinions we have formed.

### ANTONY WHITTLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

1 St Peter’s Square

Manchester

M2 3AE

25 March 2019