

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

Trade Union's details

Name of Trade Union:	Associated Society for Locomotive Engineers and Fireme				
Year ended:	31 st DECEMBER 2018				
List number:	CO/23T/1				
Head or Main Office address:	77 ST JOHN STREET LONDON EC1M 4NN				
Has the address changed during the year to which the return relates?	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 10px;">Yes</td><td style="width: 40px; height: 20px;"></td></tr></table> <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 10px;">No</td><td style="width: 20px; height: 20px; text-align: center;"><input checked="" type="checkbox"/></td></tr></table> (Tick as appropriate)	Yes		No	<input checked="" type="checkbox"/>
Yes					
No	<input checked="" type="checkbox"/>				
Website address (if available)	www.aslef.org.uk				
General Secretary:	MICHAEL WHELAN				
Telephone Number:	0207 324 2400				
Contact name for queries regarding the completion of this return:	NICOLA NEWING				
Telephone Number:	0207 324 2445				
E-mail:	Nikki.newing@aslef.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					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	21,118				21,118
Female	1,306				1,306
Total	22,424				A 22,424

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

22,424

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

0

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
EXECUTIVE OFFICER	ANDREW HOURIGAN	JOHN METCALFE	01.06.18
DISTRICT OFFICER	COLIN SMITH	ANDREW HOURIGAN	01.06.18

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.

Officers in post at 31 December 2018

Name of Officer	Position held
Tosh McDonald	- President/Executive Committee
Hugh Bradley	- Executive Committee
Dave Calfe	- Executive Committee
Marz Colombini	- Executive Committee
Andy Hudd	- Executive Committee
John Metcalfe	- Executive Committee
Howard Kaye	- Executive Committee
Terry Wilkinson	- Executive Committee
Mick Whelan	- General Secretary
Simon Weller	- Assistant General Secretary
Ian Smith	- Trustee
Bill Goode	- Trustee
Mark Daniels	- Trustee

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		6,267,727
From Members: Other income from members (specify)		
Total other income from members		6,267,727
Total of all income from members		
Investment income (as at page 12)		243,039
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	295,946	
Total of other income (as at page 4)		295,946
		Total income
		6,806,712
Expenditure		
Benefits to members (as at page 5)	389,352	
Administrative expenses (as at page 10)	5,673,501	
Federation and other bodies		
Affiliations	134,640	
Donations	54,408	
Total expenditure Federation and other bodies		6,251,901
Taxation		31,614
		Total expenditure
		6,283,515
		523,197
Amount of general fund at beginning of year		5,038,554
Amount of general fund at end of year		5,561,751

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Memorabilia sold	14,790	
Increase in value of investment assets	53,575	
Increase in actuarial valuation of Pension Scheme	198,000	
Prior year over provision of depreciation	29,581	
Total other income		295,946
Total of all other income		295,946

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	334,240
Legal Services	35,722	Education and Training services	55,112
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Locomotive Journal	260,055		
Diaries	38,463	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	334,240	Total (should agree with figure in General Fund)	389,352

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	ASLEF Distress/ Hardship Fund	£	£
Income			
From members			10,234
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			10,234
Expenditure			
Benefits to members		6,500	
Administrative expenses and other expenditure (as at page 10)		3,734	
Total Expenditure			10,234
Surplus (Deficit) for the year			0
Amount of fund at beginning of year			1,500,000
Amount of fund at the end of year (as Balance Sheet)			1,500,000
Number of members contributing at end of year			20,016

Fund 3		Fund Account	
Name:	ASLEF Fighting Fund	£	£
Income			
From members			3,233
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			0
Total Income			3,233
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			0
Surplus (Deficit) for the year			3,233
Amount of fund at beginning of year			85,437
Amount of fund at the end of year (as Balance Sheet)			88,670
Number of members contributing at end of year			n/a

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	Branches General Fund	£	£
Income			
	From members		113,871
	Investment income (as at page 12)		
	Other income (specify)		
	Donations	5,384	
	Total other income as specified		5,384
	Total Income		119,255
Expenditure			
	Benefits to members	11,000	
	Affiliations	5,598	
	Donations	14,438	
	Administrative expenses and other expenditure	58,482	
	Total Expenditure		89,518
	Surplus (Deficit) for the year		29,737
	Amount of fund at beginning of year		286,767
	Amount of fund at the end of year (as Balance Sheet)		316,504
	Number of members contributing at end of year		20,016

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	£ 244,755	
	Investment income (as at page 12)	£	
	Other income Donations	£ 577	
	Total other income as specified		
	Total income		245,332
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)		£ 78,364	
Expenditure B (as at page ii)		£ 19,718	
Expenditure C (as at page iii)		£ 2,890	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£ 73,557	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
	Total expenditure		174,529
	Surplus (deficit) for year		70,803
	Amount of political fund at beginning of year		49,980
	Amount of political fund at the end of year (as Balance Sheet)		120,783
	Number of members at end of year contributing to the political fund		20,885
	Number of members at end of the year not contributing to the political fund		1,539
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			

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 £
Local and central Labour Party Affiliations (Branch level)	£ 3,810
The Labour Party Affiliation	£ 47,067
Scottish Labour Party Affiliation	£ 590
Local Labour Party Donations (Branch level)	£ 4,303
National LP, CLP donation (Central)	£ 4,820
Local Labour Party Office campaigns (Branch level)	£ 15,911
National LP,CLP campaigns (ASLEF Officers)	£ 1,863
Total	£ 78,364

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))	£
March 2018 Cardiff Welsh Leadership	Welsh Labour Party	Welsh Labour Party	£ 2,890
October 2018 Welsh Leadership campaign	Welsh Labour Party	Welsh Labour Party	
Total			£ 2,890

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		3,680,419
Salaries and Wages included in above	£3,680,419	
Auditors' fees		25,452
Legal and Professional fees		56,528
Occupancy costs		296,613
Stationery, printing, postage, telephone, etc.		283,675
Expenses of Executive Committee		256,390
Expenses of conferences		514,057
Other administrative expenses (specify)		
Organising costs		417,530
Other Outgoings		
Bank Charges		20,117
Bank loans (including overdrafts)		
Mortgages		
Paybill commission		52,054
Depreciation		74,400
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	5,677,235
Charged to:	General Fund (Page 3)	5,673,501
	Hardship Fund	3,734
	Branch General Fund	58,482
	Fund (Account)	
	Fund (Account)	
	Total	5,677,235

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 £	
M Whelan General Secretary	99,986	13,417	26,384			139,787
T Mc Donald President	36,760	4,848				41,608
H Bradley Executive	35,289	4,474				39,763
D Calfe Executive	11,345	1,158				12,503
M Colombini Executive	37,379	5,243				42,622
A Hudd Executive	17,310	2,184				19,494
A Hourigan Executive	7,095	1,132				8,227
H Kaye Executive	45,392	6,306				51,698
T Wilkinson Executive	22,480	557				23,037
J Metcalfe Executive	14,923	1,843				16,766

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			168,656
Dividends (gross) from:			74,383
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			243,039
		Total investment income	243,039
		Credited to:	
		General Fund (Page 3)	243,039
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	243,039

Balance sheet as at

31st December 2018

(see notes 49 to 52)

Previous Year		£	£
8,431,980	Fixed Assets (at page 14)		8,993,724
	Investments (as per analysis on page 15)		
3,989,148	Quoted (Market value £)	4,267,071	
<u>112,625</u>	Unquoted	112,625	
4,101,773	Total Investments	4,379,696	4,379,696
	Other Assets		
	Loans to other trade unions		
491,906	Sundry debtors	577,132	
<u>1,894,964</u>	Cash at bank and in hand	1,879,989	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
<u>2,386,870</u>	Total of other assets		2,457,121
14,920,623		Total assets	15,830,541
5,038,554	General Fund (Account 1)		5,561,751
1,500,000	Hardship Fund (Account 2)		1,500,000
85,437	Fighting Fund (Account 3)		88,670
286,767	Branches General Fund (Account 4)		316,504
49,980	Political Fund (Account 1)		120,783
0	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
543,268	Sundry creditors	565,131	
	Accrued expenses		
210,689	Provisions: Deferred tax	242,303	
269,928	Dilapidations	297,399	
<u>6,936,000</u>	Pension liabilities	7,138,000	
<u>7,959,885</u>		Toxtal liabilities	8,242,833
14,920,623		Total assets	15,830,541

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipmen t £	Computer Equipment £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	8,061,957	604,688	199,635	155,913		9,022,193
Additions	230,304		3,383	53,149		286,836
Disposals				(117,668)		(117,668)
Revaluation/Transfers	319,784					319,784
At end of year	8,612,045	604,688	203,018	91,394		9,511,145
Accumulated Depreciation						
At start of year	286,933	22,931	124,454	155,895		590,213
Charges for year	32,849	4,017	28,804	8,730		74,400
Disposals				(147,192)		(147,192)
Revaluation/Transfers						
At end of year	319,782	26,948	153,258	17,433		517,421
Net book value at end of year	8,292,263	577,740	49,760	73,961		8,993,724
Net book value at end of previous year	7,775,024	581,757	75,181	18		8,431,980

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	4,267,071	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	4,267,071	
Market Value of Quoted Investment	4,267,071	
Unquoted	112,625	
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	112,625	
Market Value of Unquoted Investments	4,379,696	

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 checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
Company name ASLEF Trustee Company Limited	Company registration number (if not registered in England & Wales, state where registered) 07374800		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" 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	6,395,065	245,332	6,640,397
From Investments	243,039		243,039
Other Income (including increases by revaluation of assets)	301,330		301,330
Total Income	6,939,434	245,332	7,184,766
Expenditure (including decreases by revaluation of assets)	6,383,267	174,529	6,557,796
Total Expenditure	6,383,267	174,529	6,557,796
Funds at beginning of year (including reserves)	6,910,758	49,980	6,960,738
Funds at end of year (including reserves)	7,466,725	120,783	7,587,708
Assets			
Fixed Assets			8,993,724
Investment Assets			4,379,696
Other Assets			2,457,121
		Total Assets	15,830,541
Liabilities			
		Total Liabilities	8,242,833
Net assets (Total Assets less Total Liabilities)			7,587,708

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: 7

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot 107

Number of votes cast in the ballot 84

Number of Individuals answering "Yes" to the question 83 ¹

Number of Individuals answering "No" to the question 1 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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot 125

Number of votes cast in the ballot 63

Number of Individuals answering "Yes" to the question 49 ¹

Number of Individuals answering "No" to the question 14 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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot 128

Number of votes cast in the ballot 67Number of Individuals answering "Yes" to the question 53 ¹Number of Individuals answering "No" to the question 13 ²Number of invalid or otherwise spoiled voting papers returned 1 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 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? 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 **Ballot 4**

Number of individuals who were entitled to vote in the ballot 258

Number of votes cast in the ballot 134Number of Individuals answering "Yes" to the question 115 ¹Number of Individuals answering "No" to the question 11 ²Number of invalid or otherwise spoiled voting papers returned 8 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 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? 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 **Ballot 5**

Number of individuals who were entitled to vote in the ballot 48

Number of votes cast in the ballot 29Number of Individuals answering "Yes" to the question 27 ¹Number of Individuals answering "No" to the question 2 ²Number 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 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? 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 **Use a continuation sheet if necessary**

Ballot 6

Number of individuals who were entitled to vote in the ballot 322

Number of votes cast in the ballot 215

Number of Individuals answering "Yes" to the question 183 ¹

Number of Individuals answering "No" to the question 19 ²

Number of invalid or otherwise spoiled voting papers returned 13 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**

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

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**

Ballot 7

Number of individuals who were entitled to vote in the ballot 2,274

Number of votes cast in the ballot 1,294

Number of Individuals answering "Yes" to the question 1,151 ¹

Number of Individuals answering "No" to the question 141 ²

Number of invalid or otherwise spoiled voting papers returned 2 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**

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

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**

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: 05.10.18 and 07.11.18

3. Number of days of industrial action: 2

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:

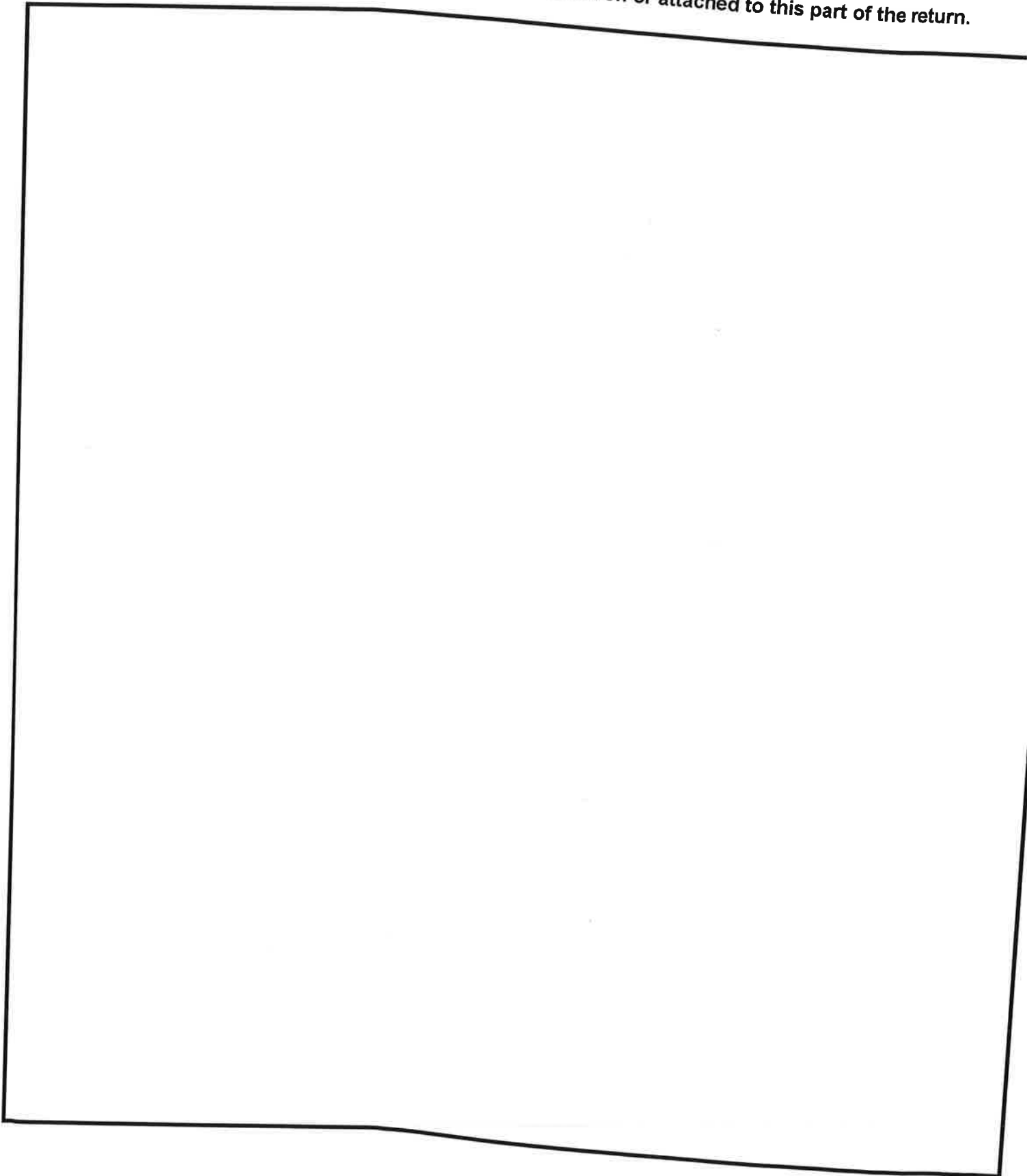
3. Number of days of industrial action:

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.



**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

2. FIXED ASSETS	Properties Note 17	Furniture fittings & equipment	Computer equipment	Total
	£	£	£	£
VALUE				
Balance 1 January 2018	8,666,645	199,635	155,913	9,022,193
Additions	230,304	3,383	53,149	286,836
Revaluation	319,784	-	-	319,784
Disposals	-	-	(117,668)	(117,668)
Balance 31 December 2018	9,216,733	203,018	91,394	9,511,145
DEPRECIATION				
Balance 1 January 2018	309,864	124,454	155,895	590,213
Disposals	-	-	(147,192)	(147,192)
Charged	36,866	28,804	8,730	74,400
Balance 31 December 2018	346,730	153,258	17,433	517,421
BOOK VALUE				
Balance 31 December 2018	8,870,003	49,760	73,961	8,993,724
Balance 31 December 2017	8,356,781	75,181	18	8,431,980

For a full breakdown of the properties see note 19 on page 26.

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

3. TAXATION

The Union is not liable to taxation on income from its members. Tax credits arise on dividends received. Corporation tax is payable on investment income to the extent that this exceeds provident benefits.

However the aggregate deferred tax relating to revalued investments that are recognised in the Income & Expenditure account has been provided for as below:

Deferred Tax Provision	2018	2017
	£	£
Balance 1 January 2018	210,689	210,689
Revaluation of investment property At 31 December 2018 @19%	31,614	-
Balance 31 December 2018	<u>242,303</u>	<u>210,689</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Dividends and interest received	74,383	72,162
Rents received	168,656	130,760
	<u>243,039</u>	<u>202,922</u>

Dividends and interest received are allocated to the Political Fund on the basis of 2½% of the balance on the fund at 1 January 2019 (2017: 2½%).

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

	General Fund	Political Fund	Branches Gen Fund	Branches Political Fund	2018 TOTAL	2017
	£	£	£	£	£	£
5 BENEFITS AND SERVICES						
Legal services	35,722	-	8,932	1,201	45,855	25,297
Diaries	38,463	-	-	-	38,463	37,220
Locomotive Journal	260,055	-	-	-	260,055	233,724
Educational costs	55,112	-	2,068	344	57,524	45,418
Branches' General Fund education	-	-	-	-	-	860
Branches' Political Fund education	-	-	-	-	-	277
Rule 16.2 Hardship payments	6,500	-	-	-	6,500	7,500
	395,852	-	11,000	1,545	408,397	350,296
6 AFFILIATION FEES						
Labour Party (Appendix 1)	-	47,067	-	-	47,067	46,719
Scottish Labour Party (Appendix 1)	-	590	-	-	590	500
Branches' Political Fund affiliations	-	-	-	3,810	3,810	2,896
Branches' General Fund affiliations	-	-	5,598	-	5,598	5,047
Trades Union Congress	69,755	-	-	-	69,755	54,459
Scottish TUC	3,222	-	-	-	3,222	2,996
Wales TUC	252	-	-	-	252	66
TULO	2,396	-	-	-	2,396	1,612
Freight on Rail	3,200	-	-	-	3,200	-
International Transport Workers' Federation	33,271	-	-	-	33,271	31,639
European Transport Workers' Federation	14,856	-	-	-	14,856	13,439
Others (Appendix 1)	7,688	-	-	-	7,688	6,406
	134,640	47,657	5,598	3,810	191,705	165,779

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

7 DONATIONS	General Fund £	Political Fund £	Branches Gen Fund £	Branches Political Fund £	2018 TOTAL £	2017 £
Branches' General Fund Donations	-	-	14,438	-	14,438	9,000
District Organisers' General Fund Donations	3,637	1,863	-	-	5,500	3,433
Branches' Political Fund Donations	-	-	-	4,303	4,303	33,966
District Organisers' Political Fund Donations	-	-	-	-	-	750
Crisis National Homeless Charity	-	-	-	-	-	1,000
Institute of Employment Rights	6,000	-	-	-	6,000	1,000
Freight on Rail	2,000	-	-	-	2,000	8,000
Justice for Colombia	5,000	-	-	-	5,000	5,000
Action against asbestos	-	-	-	-	-	1,000
Hope Not Hate	-	-	-	-	-	3,443
Royal British Legion	-	-	-	-	-	6,300
Unions 21	3,061	-	-	-	3,061	2,114

7 DONATIONS Cont'd	General Fund	Political Fund	Branches Gen Fund	Branches Political Fund	2018 TOTAL	2017
	£	£	£	£	£	£
Welsh Labour Party Election Campaign	-	2,890	-	-	2,890	47,946
Peoples Assembly	1,000	-	-	-	1,000	1,000
Alter Ego Video	-	-	-	-	-	2,000
May Day Rally	-	-	-	-	-	2,412
Southern Rail Strike Leaflets	-	-	-	-	-	1,401
Rail Benefit dinner	-	-	-	-	-	5,000
Miscarriage of Justice Organisation	-	-	-	-	-	2,000
Wortley Hall	-	-	-	-	-	1,500
Centre for Labour & Social Studies	-	-	-	-	-	1,000
Stand up for Labour	1,000	-	-	-	1,000	-
For the Many	2,500	-	-	-	2,500	-
ICTUR	1,750	-	-	-	1,750	-
Morning Star Fighting Fund	1,000	-	-	-	1,000	1,589

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

7 DONATIONS Cont'd	General Fund	Political Fund	Branches Gen Fund	Branches Political Fund	2018 TOTAL	2017
Show Racism The Red Card	-	-	-	-	-	1,150
Sponsor ship of Billy Bragg	1,000	-	-	-	1,000	-
Bill Ronksley Funeral	1,500	-	-	-	1,500	-
Hope not Hate Black History event	2,000	-	-	-	2,000	-
Young Mc Donald's workers	2,000	-	-	-	2,000	-
Albert Kennedy Trust	1,930	-	-	-	1,930	-
Palestine Solidarity	1,000	-	-	-	1,000	-
National Justice for Mineworkers	2,000	-	-	-	2,000	-
Others (Appendix 4)	16,030	4,820	-	-	20,850	21,382
	54,408	9,573	14,438	4,303	82,722	173,386

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018	2017
		£	£
8	CONFERENCE EXPENSES		
	Annual assembly of delegates	258,221	208,959
	TUC Congress	25,187	25,970
	Scottish TUC	9,233	10,947
	Wales TUC	2,497	-
	TUC conferences	16,958	21,798
	ITF and ETF	55,913	28,432
	Labour Party	62,986	36,166
	Scottish Labour Party	7,036	6,528
	Wales Labour Party	3,535	3,103
	Rail, Tram Bus Union	80,860	-
	Rail, Maritime TU	-	-
	Others (Appendix 3)	65,188	36,402
		587,614	378,305
9	SALARIES AND EXPENSES		
	General Secretary – M Whelan	99,986	96,741
	Executive committee	24 256,390	256,960
	Officers	25 866,609	833,691
	Head office staff	1,121,080	1,107,708
	Political salaries	18,173	-
	National insurance	262,695	247,935
	Pension, group life and permanent health costs	1,330,049	1,095,028
		3,954,982	3,638,063

Included within pension costs above are £ 1,199,000 (2017: £999,000) in respect of current service cost and interest on liability as determined by the scheme actuary and shown in note 12.

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	£	£
10 OTHER ORGANISING EXPENSES		
Branch expenses	44,600	37,075
Branch officers' expenses	130,184	132,721
District organisers' expenses	4,032	1,122
Branches' General Fund		
- miscellaneous expenses	58,482	67,162
Branches' Political Fund		
- miscellaneous expenses	15,911	14,476
District council expenses	165,706	148,429
Company council representatives	13,248	15,734
Consultative committees	30,977	33,154
Delegation and organising expenses	20,712	29,592
Trustees' expenses	8,071	7,401
	491,923	486,866
	491,923	486,866
11 OFFICE EXPENSES		
Stationery, printing and publications	54,433	73,115
Communications	59,148	59,891
Bank charges and interest	20,117	19,665
Audit and accountancy	25,452	23,861
General legal and professional expenses	56,528	26,382
Goods purchased for presentation and resale	34,854	39,327
Ballots	45,912	30,245
Technology and sundry expenses	89,328	95,959
	385,772	368,445
	385,772	368,445

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

12. PENSION SCHEME CONTRIBUTIONS

The Union operates a defined benefit scheme in the UK. The last actuarial valuation of the Scheme was carried out at 1 August 2016 revealing a funding deficit of £ 226,000. The results of this valuation have been updated to 31 December 2018 by a qualified actuary, independent of the Union. The assumptions used by the actuary are shown below.

ASLEF employer contributions for future accrual of benefits continue at the rates of 29.2% or 26.7% of pensionable pay, (depending on the member's accrual rate). In respect of the deficit in the Scheme at 1 August 2016, ASLEF paid £ 22,200 per month from April 2017 to March 2018 inclusive. ASLEF has agreed to continue additional funding for the foreseeable future, in order to create a buffer for market and economic conditions.

Member contributions payable in addition to the above, remain at the rates of either 5% or 7.5% of pensionable pay.

The value of the assets and defined benefit obligations reflect market conditions at the year end.

At 31 December 2018 the deficit in the Scheme was £ 7,138,000 (2017: £6,936,000). The main contributing factors were:

- Actual investment return achieved on the assets was lower than that required to match the expected increase in defined benefit obligation over the year
- Contributions paid were lower than required to meet the FRS102 cost of benefits accruing
- Allowance for the impact of GMP (Guaranteed minimum pension) equalisation.

However these effects were offset in part by different treatment of annuities resulting in a higher asset value at year end and utilising a higher discount rate as a result of a rise in corporate bond yields over the year.

GMP: In 2018 a High Court ruling gave Trustees the duty to make sure that equal pension benefits were paid to men and women, including where these benefits are in the form of GMP. As a result, all schemes with GMP rights have to now allow for the equalisation of benefits for the effect of unequal GMPs. This has been allowed for within these disclosures, by increasing the defined benefit obligation by 0.55%. This is the same percentage increase to scheme liabilities, as was made by the trustees in the 2016 Actuarial Valuation of the scheme. The GMP equalisation allowance of 0.55% of the defined benefit obligation equates to £ 136,000 which is shown as a past service cost in these financial statements.

The assumptions used in calculating the defined benefit obligations for section 28 of FRS 102 are not used for funding the Scheme. The assumptions used in funding the Scheme and for calculating the funding deficit of £ 226,000 referred to above, are in accordance with s225 and s226 of The Pensions Act 2004.

Present values of scheme liabilities, fair value of assets and deficit

	2018	2017	2016
	£'000	£'000	£'000
Fair value of scheme assets	17,736	18,317	16,946
Present value of scheme liabilities	24,874	25,253	23,788
Deficit in scheme	<u>7,138</u>	<u>6,936</u>	<u>6,842</u>

There is no deferred tax asset or liability in relation to the above pension assets or liabilities.

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

12 **PENSION SCHEME CONTRIBUTIONS (continued)**

	2018	2017
Reconciliation of opening and closing balances of the fair value of scheme liabilities		
	£'000	£'000
Scheme liabilities at 1 January 2018	25,253	23,788
Current service cost	895	819
Past service cost in respect of GMP equalisation	136	-
Interest cost	607	623
Contributions by scheme participants	146	143
Actuarial (gains) / losses	(1,163)	527
Benefits paid and death in service insurance premiums	(1,000)	(647)
Scheme liabilities at 31 December 2018	24,874	25,253

Reconciliation of opening and closing balances of the fair value of scheme assets

	£'000	£'000
Fair value of scheme assets at 1 January 2018	18,317	16,946
Expected return on scheme assets	(965)	721
Interest Income	439	443
Contributions by employer	799	711
Contributions by scheme participants	146	143
Benefits paid and death in service insurance premiums	(1,000)	(647)
Fair value of scheme assets at 31 December 2018	17,736	18,317

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

12 **PENSION SCHEME CONTRIBUTIONS (continued)**

Total expense recognised in profit and loss account

	2018	2017
	£'000	£'000
Current service cost	895	819
Past service cost in respect of GMP equalisation	136	-
Interest cost	168	180
Total expense recognised in profit or loss	1,199	999

	2018	2017
	£'000	£'000
Other Comprehensive Income		
Difference between interest costs and actual return on scheme assets:		
Amount: (loss) / gain	(965)	721
Effects of changes in the demographic and financial assumptions underlying the present value of the scheme liabilities:		
Amount: gain / (loss) on liabilities	1,163	(527)
Total Other Comprehensive Income	198	194

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

12 **PENSION SCHEME CONTRIBUTIONS (continued)**

Assets

	2018	2017	2016
	£'000	£'000	£'000
Insured Annuities	4,835	5,133	4,921
Equities	1,994	-	-
Diversified growth funds	10,108	12,618	11,748
Cash and net current assets	799	566	277
Total assets	17,736	18,317	16,946

None of the fair values of the assets shown above include any property occupied by, or other assets used by, the Union.

ASSUMPTIONS

	2018	2017	2016
Inflation - RPI	3.3%pa	3.2%pa	3.40%pa
Inflation – CPI	2.3%pa	2.2%pa	2.40%pa
Salary increases	2.8%pa	2.7%pa	2.90%pa
Rate of discount	2.7%pa	2.4%pa	2.60%pa
Allowance for pension in payment increases of RPI or 5% per annum if less	3.2%pa	3.1%pa	3.30%pa
Allowance for revaluation of deferred pensions of CPI previously RPI or 5% per annum if less	2.30%pa	2.2%pa	2.40%pa
Allowance for commutation of pension for cash at retirement	50% of max	50% of max	50% of max

The mortality assumptions adopted at 31 December 2018 imply the following life expectancies:

	2018	2017
Male retiring at age 65 in 2018	21.90	22.10
Female retiring at age 65 in 2018	23.80	23.90
Male retiring at age 65 in 2038	23.30	23.50
Female retiring at age 65 in 2038	25.40	25.40

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

13 CONTINGENT LIABILITIES

There were no contingent liabilities for the Union as at 31 December 2018.

14 CAPITAL COMMITMENTS

Capital investment was further committed to in 2018 in respect of the following:

- Refurbishment works at 86 Hillside Gardens at a cost of approximately £ 90,000 and 3 Gunning Way at an approximate cost of £ 35,000.
- Works on the Fire Escape at 77 St John Street at a cost of £ 80,000 with a proportion recoverable from adjoining properties amounting to approximately half of this cost.
- Capital investment was agreed upon in October 2018 for the refurbishment of Bonny Street at an initial estimated cost of £ 170,000.

These building improvements will be capitalised where appropriate during 2019 and 2020 when the work will be completed. Any costs incurred prior to year-end have been prepaid which include surveyors, planning fees and professional fees for specifying the work and reviewing tenders totalling £5,533 ex vat.

15 OPERATING LEASE OBLIGATION

An operating lease was entered into during 2018 which had the following commitments as at 31 December 2018:

• Payments due within one year	£ 21,070
• Payments due 2 to 5 years	£ 84,280
• Payments due over 5 years to the end of the lease period	£ 5,268

16 OPERATING LEASES REVENUE

During 2018 new leases were raised for the rental of Floors 1 & 2 at 77 St John Street. Recognised commitments receivable as at 31 December 2018 include:

• Receipts due within one year	£ 205,000
• Receipts due 2 to 5 years	£ 639,563
• Receipts due over 5 years to the end of the lease period	£ -

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

17	DILAPIDATION RESERVE	2018	2017
		£	£
	Balance at 1 January 2018	269,928	180,002
	Increase in reserve	200,738	100,441
	Expenditure	(173,267)	(10,515)
		297,399	269,928

18	ACCUMULATED FUNDS	Balance at 1 January 2018	Surplus/ for year	Balance 31 December 2018
		£	£	£
	General Fund	5,038,554	523,197	5,561,751
	Distress / Hardship Fund	1,500,000	-	1,500,000
	Fighting Fund	85,437	3,233	88,670
	Branches' General Fund	286,767	29,737	316,504
	Political Fund	49,980	70,803	120,783
	Total	6,960,738	626,970	7,587,708

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

19 PROPERTIES

	FREEHOLD PROPERTIES	FREEHOLD INVESTMENT PROPERTY	LEASE HOLD PROPERTY	TOTAL PROPERTY
	£	£	£	£
MARKET VALUE				
31 December 2018	-	2,891,580	-	2,891,580
COST				
31 December 2018	5,720,465	-	604,688	6,325,153
VALUE	<u>5,720,465</u>	<u>2,891,580</u>	<u>604,688</u>	<u>9,216,733</u>
31 December 2018				
NET BOOK VALUE	<u>5,400,683</u>	<u>2,891,580</u>	<u>577,740</u>	<u>8,870,003</u>
31 December 2018				
NET BOOK VALUE	<u>5,203,225</u>	<u>2,571,798</u>	<u>581,757</u>	<u>8,356,781</u>
31 December 2017				

The Freehold properties net book value at 31 December 2018 comprised of the following :

77 St John Street £ 7,253,941, 14 A Bonny Street £ 925,414 86 Hillside Gardens £ 68,627, and 3 Gunning Way £44,281.

The long leasehold property of Flat 4, 242-244 St John Street had a net book value of £ 577,740 at 31 December 2018.

20 QUOTED INVESTMENTS	2018	2017
	£	£
Market value at 1 January 2018	3,989,148	3,597,222
Additions	544,132	208,137
Unrealised (loss) / gain	(266,209)	183,789
Market value at 31 December 2018	<u>4,267,071</u>	<u>3,989,148</u>

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

21	DEBTORS AND PREPAYMENTS	2018	2017
		£	£
	Trade debtors	48,965	25,148
	Accrued income	174,633	186,991
	Prepayments	142,727	142,171
	Other debtors	210,807	137,596
		577,132	491,906
		577,132	491,906
22	CASH AT BANK		
	Cash on deposit	1,020,672	1,002,899
	ASLEF Fighting Fund	339,560	85,437
	Other bank balances	139,334	478,666
		1,499,566	1,567,002
		1,499,566	1,567,002
23	CREDITORS AND ACCRUALS		
	Trade creditors	108,644	125,219
	Social security and other taxes	98,658	85,525
	Accruals	214,251	237,208
	Other creditors	143,578	95,316
		565,131	543,268
		565,131	543,268

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

24 EXECUTIVE COMMITTEE (Note 9)

Name		Daily Allowance	Fares and petrol	Postage and telephone	Sundries	Total
		£	£	£	£	£
Bradley	H	35,289	434	432	-	36,155
Calfe	D	11,345	760	856	157	13,118
Colombini	M	37,379	614	693	-	38,686
Hourigan	A	7,095	377	642	-	8,114
Hudd	A	17,310	865	350	42	18,567
Kaye	H	45,392	909	891	-	47,192
McDonald	T	36,760	1,960	1,792	-	40,512
Metcalfe	J	14,923	341	344	-	15,608
Wilkinson	T#	22,480	490	795	-	23,765
		<u>227,973</u>	<u>6,750</u>	<u>6,795</u>	<u>199</u>	<u>241,717</u>
Accommodation, hotels and food						<u>14,673</u>
# T Wilkinson - wages include payments to London Underground of £12,000						<u>256,390</u>

25 OFFICERS (Note 9)

Name		Salary	Fares and petrol	Postage and telephone	Sundries	Total
		£	£	£	£	£
Brennan	F	82,603	2,122	1,753	36	86,514
Corbett	B	82,603	1,249	350	36	84,238
Fisher	R	82,603	493	560	36	83,692
Gibson	N	82,603	2,073	582	36	85,294
Lindsay	K	82,603	10,862	1,647	36	95,148
Morris	G	82,603	4,785	514	36	87,938
Smith	C	49,843	1,212	1,202	12	52,269
Hourigan	A	54,543	1,637	640	81	56,901
Weller	S##	88,077	2,666	2,580	10,758	104,081
Whelan	M	-	5,800	1,668	36	7,504
Whitehead	N	82,603	4,101	376	36	87,116
		<u>770,684</u>	<u>37,000</u>	<u>11,872</u>	<u>11,139</u>	<u>830,695</u>
Accommodation, hotels and food						<u>35,914</u>
# S Weller - sundries includes £10,721 VAT on secondment payments to Southern						<u>866,609</u>

APPENDIX 1

Affiliation Fees

Campaign Against Climate Change 2017	£	150
Campaign for Trade Union Freedom 2018	£	13
Freedom for Ocalan Campaign 2018	£	200
Labour Research Development	£	1,541
CEFTUS	£	144
Venezuela Solidarity Campaign 2018	£	100
Justice for Colombia 2018	£	250
Nicaragua Solidarity Campaign Action Group	£	325
2018 ICTUR	£	750
UNIONS 21	£	488
NPC	£	563
The Peoples Assembly 2018	£	100
ACTSA 2018	£	200
IBMT 2017	£	400
Bevan Foundation	£	310
Living Wage 2018/19	£	144
London TULO 2018	£	1,350
Shrewsbury 24 Campaign	£	125
District Officer expenses	£	215
Committee affiliations	£	270
Mechanics Centre Trust	£	50

£ 7,688

Labour Party Affiliation

Labour North - Affiliation Fees (2017)	£	75
Labour North - Affiliation Fees (2018)	£	75
Welsh Labour - Affiliation Fees (2018)	£	267
Labour Party Affiliation Fee	£	45,450
Scottish Labour Party	£	590
Labour Representation Committee	£	500
West Midlands Labour Party (2018)	£	300
East Midlands LP	£	85
Yorkshire and Humber LP	£	65
Labour Transfer Group	£	250

£ 47,657

APPENDIX 2

Donations

Anti Nazi League	£	150
Salisbury Pride Donation	£	400
Liberation	£	500
Political Education Network	£	100
Peoples History Donation	£	500
Hatfield Main Heritage Trust	£	500
Christmas Card Appeal	£	250
Durham Miner's Film	£	250
Fundraising Dinner at Gillingham Golf Club	£	400
No Coup Brazil	£	25
Marx Memorial Library	£	500
Swinton Heritage	£	250
Womens Banner Group	£	250
Lajee Centre Sounds of Freedom Tour 2018	£	500
North Kesteven District Council By-Election	£	250
Stop the War Coalition	£	200
Love Music Hate Racism	£	500
Tolpuddle Old Chapel Trust Donaation for Methodist Church	£	250
IB Cymru Donation for Exhibition	£	250
Cuba Solidarity Campaign	£	100
London Eastern/Southern Regional council Campaign	£	500
Action for South Africa	£	250
London Assembly Against Austerity	£	250
Palestine-Apartheid Conference	£	500
Marx Memorial Library	£	500
Sponsorship Yellow Pages at Labour Party Conf-2018	£	500
Sponsorship Yellow Pages at Labour Party Conf-2017	£	500
Jewish Voice for Labour	£	500
Sarya Tunc Solidarity Appeal	£	500
Latin America Conference 2018	£	250
Follonsby Miners Lodge Banner Heritage & Community	£	250
Mexborough Heritage Blue Plaque	£	350
CND	£	250
Latin America Conference 2018	£	250
Great Ormond Street Hospital	£	255
Cancer Research	£	500
Shelter	£	500
L.James Christmas Cards	£	400
Amnesty International	£	63
Christmas Card	£	396
Working Class Movement Library	£	250
Others	£	2,190
	£	16,030

APPENDIX 2 (Continued)

Political Donations

LP Middlesborough	£	400
Labour List	£	500
Townward Labour Party	£	1,000
Wealden LP	£	150
Orpington LP	£	250
Jarrow CLP Fund Raising Dinner	£	270
Midlothian CLP	£	250
Labour Friends of Palestine	£	500
G.Ogilvie PPC Walsall North CLP	£	250
Labour Representation Committee	£	250
CLP Midlothian North	£	250
Labour Transfer Group	£	500
R.Solesbury-Timms South Northants CLP	£	250
	£	4,620

APPENDIX 3

Conference Expenses

Durham Miners	£	7,887
Tolpuddle	£	6,894
Trade Union London Organisation	£	1,209
Hope not Hate events	£	5,418
International Brigade Memorial Trust	£	1,103
South Yorkshire Festival	£	198
Young Workers conference	£	1,528
London Eastern/Southern Regional event	£	884
Parliamentary Reception	£	9,562
Colombia Conference	£	1,984
ULF Conference	£	449
National Pensioners Conference	£	131
Mayday Events	£	927
LCBT conference/ events	£	1,618
Co-op event	£	1,000
Hazards Conference	£	2,139
Ebro Commemorations 2018	£	2,731
Justice For Colombia	£	4,583
Womens Conference	£	850
Others	£	9,700
EC/Officer conferences and events	£	4,393
	£	65,188

Accounting policies

(see notes 84 and 85)

See attached

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:

Chairman's Signature:

(or other official whose position should be stated)

Name: Michael Whelan

Name: Dave Calfe

Date: 29.5.19

Date: 29.5.19

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)	Yes			
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes			
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes			
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes			
Is a rule book enclosed? (see Notes 8 and 88)	Yes			
A member's statement is: (see Note 104)	To be filed at a later date			
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes			
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes			

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES

a) Basis of preparation

These financial statements have been prepared in accordance with UK GAAP, including Financial Reporting Standard 102- " The Financial Reporting standard applicable in the United Kingdom and Republic of Ireland"

The financial statements are prepared under the historical cost convention as modified by the revaluation of freehold investment properties and investments to Fair Value (Market Value) in accordance with FRS102. Changes in fair value are recognised in the Income & Expenditure Account for the year.

The financial statements have been prepared under FRS 102 and their preparation, in compliance with FRS102 requires the use of certain critical accounting estimates (note 1k).

b) Members' contributions

Contributions are shown in the accounts on the basis of cash receivable for the year.

c) Payments to branches

Control over the use of the amounts paid to Branches' General Funds under Rule 10.5 (a) and Branches' Political Funds under Rule 10.5 (i) is delegated to branches. Branches' General and Political Funds are incorporated in these financial statements.

d) Depreciation

Depreciation is provided on the following bases:

Freehold land	Nil
Freehold buildings (excluding investment property)	Over their estimated remaining useful lives ranging from 40 to 50 years from 1 January 1991 or 100 years from date of purchase if later.
Leasehold property	Over the term of the 150 year lease.
Furniture and fittings and equipment	At 10 per cent per annum on cost
Computer equipment	At 20 per cent per annum on cost

e) Investments

Investments are stated at fair value which is deemed to be market value at the Balance Sheet date. Movements in the market value are accounted for in the Statement of Comprehensive Income after the results from the operating activities for the year.

f) Investment property

Investment property at the balance sheet date is valued at fair value which deemed to be market value at that date. Movements in the market value are accounted for in the Statement of Comprehensive Income after the results from the operating activities for the year.

g) Provisions

Provisions, where considered appropriate, are made on a consistent and prudent basis. The valuation is based on reasoned estimation of costs as provided by independent third parties, and can carried forward to future periods.

**ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

h) Taxation

Taxation has been applied in accordance with current UK taxation legislation.

Value added Tax is only partially recoverable. The non-recoverable element is expensed through the Statement of Comprehensive Income in the operating costs of the Union.

Deferred tax is provided to take account of material timing differences in the accounting treatment of certain assets or accounting purposes and for taxation purposes.

i) Operating leases

Rental income from leases is charged to the Statement of Comprehensive Income as and when due for the year to the date of the Balance Sheet.

Lease payments are expensed to the Statement of Comprehensive Income on a straight line basis during the year as part of the operating costs of the Union.

j) Defined benefit pension scheme

The surplus or deficit arising on the Union's defined benefit pension scheme is disclosed in the Union's Balance Sheet. Movements on the pension scheme are reflected through the Income & Expenditure account to the extent that they relate to the employer's current service costs (which is reflected within staff costs) or movements arising from expected returns on scheme assets net of interest on scheme liabilities. Movements in changes arising from actuarial assumptions are reflected through the Statement of Comprehensive Income.

k) Critical accounting assumptions and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and judgements are continuously evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable. Revision to accounting estimates are recognised in the period in which the estimates are revised and any future period affected.

In preparing these financial statements, the Union has made the following judgements:

Determine whether there are any indicators of impairment of the Union's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Pension scheme – see note above.

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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN

Opinion

We have audited the financial statements of the Associated Society of Locomotive Engineers and Firemen (ASLEF) (the 'Union') for the year ended 31 December 2018 which comprise the income and expenditure account, the statement of comprehensive income, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

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 result for the year 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 Trade Union and Labour Relations (Consolidation) Act 1992.

Use of our report

This report is made solely to the Union's members, as a body, in accordance with the provisions 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the Executive Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the Foreword to the 2018 Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
ASSOCIATED SOCIETY OF LOCOMOTIVE ENGINEERS AND FIREMEN**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters in which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 to report to you by exception in respect of the following matters if, in our own opinion:

- the Union has not kept proper accounting records;
- the Union has not maintained a satisfactory system of controls over its transactions;
- the financial statements are not in agreement with the books of account;
- we have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

Responsibilities of the Executive Committee

As explained more fully in the Statement of Executive Committee's Responsibilities, ASLEF's Executive Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible for 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 the directors either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

BDO LLP

BDO LLP
Statutory Auditor
London

BDO LLP is a Limited Liability Partnership registered in
England & Wales (with registered number OC305127)

Date 11/3/19

Auditor's report (continued)

Signature(s) of auditor or auditors:	BDO LLP	
Name(s):	BDO LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT	
Address(es):	150 ADELPHI ST LONDON EC1A 4AB	
Date:		
Contact name for enquiries and telephone number:	BEN COURTS 0207 509 9000	

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/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 (continued)

Signature of assurer	BDO LLP
Name	BDO LLP
Address	150 ALCERSGATE STREET LONDON EC1A 4AB
Date	
Contact name and telephone number	BEN COULTS 0207 509 9000