

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

Trade Union's details

Name of Trade Union:

BAKERS, FOOD & ALLIED WORKERS

Year ended:

31st DECEMBER 2018

List number:

55T

Head or Main Office address:

STANBOROUGH HOUSE
GREAT NORTH ROAD
STANBOROUGH
WELWYN GARDEN CITY
HERTFORDSHIRE
AL8 7TA

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

www.bfawu.org

General Secretary:

RONNIE DRAPER

Telephone Number:

01707 260150

Contact name for queries regarding the completion of this return:

ADRIAN STEWART

Telephone Number:

01707 260150

E-mail:

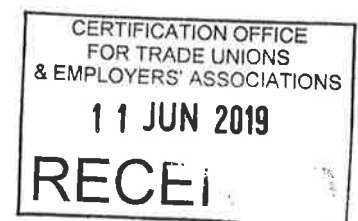
info@bfawu.org

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	-	-	-	-	-
Female	-	-	-	-	-
Total	16,843	617	0	0	A 17,460

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

17,460

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

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Youth Rep	Lorna McKinnon	Lauren McCourt	June 2018
EC Member Region 3	Paul McGarry	Douglas Johnstone	June 2018
EC Member Region 7	Kevin Flood	Diarmuid Best	June 2018
EC Member Region 3	Jacquie Barnwell	Dumitru Manole	June 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:

BAKERS, FOOD & ALLIED WORKERS' UNION
OFFICIALS AT 31ST DECEMBER 2018

Name	Position	Location
Mr Ronne Draper	General Secretary	-
Mr Ian Hodson	National President	-
Ms Rachel Mullen	Executive Council member	Female Rep
Ms Lauren McCourt	Executive Council member	Youth Rep
Ms Mandy Ambrose	Executive Council member	Region 1
Mr Pat Kelly	Executive Council member	Region 1
Mr John Newman	Executive Council member	Region 2
Mr Jason Moore	Executive Council member	Region 2
Mr Dumitru Manole	Executive Council member	Region 3
Mr Lee Pepper	Executive Council member	Region 3
Mr Douglas Johnstone	Executive Council member	Region 3
Mr Sean Wellsby	Executive Council member	Region 4
Mrs John Owens	Executive Council member	Region 4
Mr John Fitzpatrick	Executive Council member	Region 4
Ms Pauline McCarthy	Executive Council member	Region 5
Mr Joe Knapper	Executive Council member	Region 5
Ms Lizzie Dinning	Executive Council member	Region 5
Mr Jim Carlin	Executive Council member	Region 5
Mr David Byrne	Executive Council member	Region 6
Mr Kevin Flood	Executive Council member	Region 7

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

AS PER ATTACHED

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		2,568,761
From Members: Other income from members (specify)		
Total other income from members		2,568,761
Total of all income from members		
Investment income (as at page 12)		2,280
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	252,522	
Total of other income (as at page 4)		252,522
	Total income	2,823,563
Expenditure		
Benefits to members (as at page 5)		99,204
Administrative expenses (as at page 10)		2,581,749
Federation and other bodies (specify)		
IUF UITA IUL and EFFATT	33,344	
G. F. T. U	17,243	
Trades Union Congress Fees	48,981	
Sundry affiliation fees	10,512	
Irish Union	60,575	
Regional affiliation fees	5,385	
Total expenditure Federation and other bodies		176,040
Taxation		
	Total expenditure	2,856,993
Surplus (deficit) for year		(33,430)
Amount of general fund at beginning of year		1,640,091
Amount of general fund at end of year		1,606,661

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		
CCFA receipts charges	-	
Legal Income	-	
Net movement in reserves in respect of CCFA's	269,673	
Investment income	29,387	
Sundry commissions and other income	220	
Decrease in market value of investments	(73,283)	
Loss on disposal of investments	(1,890)	
VAT recoveries	28,415	
Total other income		252,522
Total of all other income		252,522

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	52,377
Legal Defence Costs Incurred	25,274	Education and Training services	
		Training	7,529
		Health and Safety	10,311
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
“Foodworker” printing and distribution	27,103	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Sickness benefits	16,637
Dispute Benefits		Unemployment benefits	65
		Funeral grants	2,400
		Free Card grants	7,950
		Sundry grants	1,935
Other Cash Payments			
carried forward	52,377	Total (should agree with figure in General Fund)	99,204

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	BENEVOLENT FUND	£	£
Income			
	From members		5,882
	Investment income (as at page 12)		-
	Other income (specify)		-
	Total other income as specified		-
	Total Income		5,882
Expenditure			
	Benefits to members		3,479
	Administrative expenses and other expenditure (as at page 10)		7,101
	Other expenses		380
	Total Expenditure		10,960
	Surplus (Deficit) for the year		(5,078)
	Amount of fund at beginning of year		24,016
	Amount of fund at the end of year (as Balance Sheet)		18,938
	Number of Members contributing at end of year		4,846

Fund 3		Fund Account	
Name:	NORTH EASTERN SOCIAL FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Donations	370	
	Total other income as specified		370
	Total Income		370
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		158
	Total Expenditure		158
	Surplus (Deficit) for the year		212
	Amount of fund at beginning of year		2,446
	Amount of fund at the end of year (as Balance Sheet)		2,658
	Number of members contributing at end of year		0

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	PENSION FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Contributions paid for by the General Fund		
	Actuarial Gains		
		Total other income as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		(120,000)
		Total Expenditure	(120,000)
		Surplus (Deficit) for the year	(120,000)
		Amount of fund at beginning of year	(4,276,000)
		Amount of fund at the end of year (as Balance Sheet)	(4,396,000)
		Number of members contributing at end of year	

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	41,673
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	17,060
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	10,776
Expenditure F (as at page vi)		£	5,080
Non-political expenditure (as at page vii)		£	
	Total expenditure		32,916
	Surplus (deficit) for year		8,757
	Amount of political fund at beginning of year		52,985
	Amount of political fund at the end of year (as Balance Sheet)		61,742
	Number of members at year end contributing to the political fund		16,516
	Number of members at year end not contributing to the political fund		944
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		3
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 £
Labour Party	17,060
Total	£17,060

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

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

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

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

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

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

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

Name of political party	£
Labour Party	10,776
Total	£10,776

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		1,403,671
Salaries and Wages included in above	£1,079,811	
Movement in defined benefit pension liability		120,000
Auditors' fees		46,892
Legal and Professional fees		51,517
Occupancy costs		147,446
Stationery, printing, postage, telephone, etc.		72,314
Expenses of Executive Committee (Head Office)		301,818
Expenses of conferences		56,462
Other administrative expenses (specify)		
Computer expenses and website		120,199
Branch secretaries		105,751
Collectors Commission		79,618
Office Cleaning and Sundry		23,459
Investor Manager Charges		19,793
Promotion		6,430
Other Outgoings		
Interest payable:		20,540
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		22,200
Outgoings on land and buildings (specify)		
Other outgoings – VAT		110,898
Total		2,709,008
Charged to:	General Fund (p. 3)	2,581,749
	Benevolent Fund (p. 6)	7,101
	Social Fund (p. 6)	158
	Pension Fund (p. 7)	120,000
	Fund (Account)	
Total		2,709,008

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Pension Contributions £	Benefits		Total £
				Description	Value £	
General Secretary	49,216	5,533	7,657	Car & Medical	11,440	73,846
National President	49,216	5,533	7,657	Car & Medical	8,570	70,976

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			2,280
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
	-		2,280
Total investment income			2,280
Credited to:			
		General Fund (Page 3)	2,280
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Political Fund	-
Total Investment Income			2,280

Balance sheet as at

31/12/2018

(see notes 49 to 52)

Previous Year		£	£
80,495	Fixed Assets (at page 14)		87,250
	Investments (as per analysis on page 15)		
1,614,479	Quoted (Market value £)	1,348,900	
<u>300</u>	Unquoted	300	
1,614,779	Total Investments		1,349,200
	Other Assets		
	Loans to other trade unions		
230,276	Sundry debtors	216,467	
233,363	Cash at bank and in hand	143,968	
	Income tax to be recovered		
	Stocks of goods		
98,932	Others – Contributions receivable	86,989	
<u>562,571</u>	Total of other assets		447,424
2,257,845	Total assets		1,883,874
1,640,091	General Fund		1,606,661
24,016	Benevolent Fund		18,938
2,446	Social Fund		2,658
(4,276,000)	Pension Fund		(4,396,000)
52,985	Political Fund		61,742
	Revaluation Reserve		-
	Liabilities		
	Amount held on behalf of central trade union political fund		-
	Loans: From other trade unions		-
	Loans: Other		-
	Bank overdraft		-
	Tax payable		-
538,307	Sundry creditors		193,875
	Accrued expenses		-
4,276,000	Provisions – pension scheme deficit		4,396,000
	Other liabilities		-
2,257,845	Total liabilities		1,883,874

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	211,611	33,884	457,808	13,799	-	717,102
Additions	-	-	12,221	16,735	-	28,956
Disposals	-	-	-	-	-	-
Revaluation/Transfers	-	-	-	-	-	-
At end of year	211,611	33,884	470,029	30,534	-	746,058
Accumulated Depreciation						
At start of year	146,812	27,954	448,043	13,799	-	636,608
Charges for year	5,118	848	8,564	7,670	-	22,200
Disposals	-	-	-	-	-	-
Revaluation/Transfers	-	-	-	-	-	-
At end of year	151,930	28,802	456,607	21,469	-	658,808
Net book value at end of year	59,681	5,082	13,422	9,065	-	87,250
Net book value at end of previous year	64,799	5,930	9,766	-	-	80,495

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted			
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	City Asset Managed Funds	1,348,900	
	Total quoted (as Balance Sheet)	1,348,900	
	Market Value of Quoted Investment	1,348,900	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Unquoted Loans	300	
	Total unquoted (as Balance Sheet)	300	
	Market Value of Unquoted Investments	300	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input 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)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	2,574,643	41,673	2,616,316
From Investments	2,280	-	2,280
Other Income (including increases by revaluation of assets)	252,892	-	252,892
Total Income	2,829,815	41,673	2,871,488
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	2,988,111	32,916	3,021,027
Funds at beginning of year (including reserves)	(2,609,448)	52,985	(2,556,463)
Funds at end of year (including reserves)	(2,767,744)	61,742	(2,706,002)
Assets			
Fixed Assets			87,250
Investment Assets			1,349,200
Other Assets			447,424
		Total Assets	1,883,874
Liabilities			
		Total Liabilities	4,589,876
Net assets (Total Assets less Total Liabilities)			(2,706,002)

Information on Industrial action ballots

(see notes 74 to 80)

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

YES NO

If Yes How many ballots were held: 8

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot 8

Number of votes cast in the ballot 5

Number of Individuals answering "Yes" to the question 5¹

Number of Individuals answering "No" to the question 0²

Number of invalid or otherwise spoiled voting papers returned 0³

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

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot 25

Number of votes cast in the ballot 19

Number of Individuals answering "Yes" to the question 19¹

Number of Individuals answering "No" to the question 0²

Number of invalid or otherwise spoiled voting papers returned 0³

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

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

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

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

For additional ballots please continue on next page

Ballot 3

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

Number of votes cast in the ballot 2Number of Individuals answering "Yes" to the question 2¹Number of Individuals answering "No" to the question 0²Number of invalid or otherwise spoiled voting papers returned 0³*** 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 509

Number of votes cast in the ballot 252Number of Individuals answering "Yes" to the question 172¹Number of Individuals answering "No" to the question 67²Number of invalid or otherwise spoiled voting papers returned 13³*** 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 38

Number of votes cast in the ballot 13Number of Individuals answering "Yes" to the question 13¹Number of Individuals answering "No" to the question 0²Number of invalid or otherwise spoiled voting papers returned 0³*** 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

Ballot 6

Number of individuals who were entitled to vote in the ballot 79

Number of votes cast in the ballot 54Number of Individuals answering "Yes" to the question 23 ¹Number of Individuals answering "No" to the question 31 ²Number of invalid or otherwise spoiled voting papers returned 0 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 7**

Number of individuals who were entitled to vote in the ballot 6

Number of votes cast in the ballot 5Number of Individuals answering "Yes" to the question 5 ¹Number of Individuals answering "No" to the question 0 ²Number of invalid or otherwise spoiled voting papers returned 0 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 8**

Number of individuals who were entitled to vote in the ballot 21

Number of votes cast in the ballot 12Number of Individuals answering "Yes" to the question 11 ¹Number of Individuals answering "No" to the question 1 ²Number of invalid or otherwise spoiled voting papers returned 0 ³*** 1-3 should total "Number of votes cast in the ballot"**Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N****Use a continuation sheet if necessary**

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: 01/05/18

3. Number of days of industrial action: 1

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

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: 01/05/18

3. Number of days of industrial action: 1

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: 01/05/18

3. Number of days of industrial action: 1

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: 01/05/18

3. Number of days of industrial action: 1

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: 04/10/18

3. Number of days of industrial action: 1

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: 04/10/18

3. Number of days of industrial action: 1

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.

See attached notes.

1. Accounting policies

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

- a) The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.
- b) Income and Expenditure is accounted for on the accruals basis, provision being made for contributions receivable for the period to 31st December, but not received by the year end and also for other accrued income and expenditure.
- c) Fixed assets are depreciated over their estimated useful life in equal annual instalments:

Freehold property	Fifty years from the date of purchase or valuation
Leasehold property	Forty years
Motor cars	Two years
Office furniture and equipment and computer equipment	Two and a half years
- d) Investments (Fixed asset investments) in listed company shares are remeasured to market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in the income and expenditure account for the period.
- e) Pension costs (see note 6)
- f) Operating lease rentals are charged on a straight line basis over the lease term.
- g) Income received under the collective conditional fee agreements (CCFAs) is included in the accounts in full on legal defence and compensation claims settled in the Union's favour. The Union accounts for costs and disbursements as incurred and for refunded disbursements as received. Full provision is made for potential legal costs on continuing cases against income received under the CCFAs where the income exceeds the legal costs incurred under the agreements in accordance with the terms of the agreement.

A review of the reserve will be carried out on a regular basis and a transfer to the Union's general fund will be made where the income received under the CCFAs on a year by year basis is considered to be in excess of any estimated costs (based on the Union's past experience) that might arise on any outstanding legal cases.
- h) Government Grants received are netted off against the direct expenditure incurred on each of the projects. In the case of the Union Learning Fund, a grant has been provided to cover the full cost of the project. In the case of the Union Modernisation Fund the union operates a matched funding approach where 50% of the costs of the project are funded by the union. The cost to the union of this project is shown on the working expenses schedule (Schedule III).
- i) Foreign currency monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus or deficit for the year.
- j) Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities.

2. Fixed Assets

All freehold property is stated at cost less depreciation to date.

Movements on fixed assets are disclosed in Schedule IV.

3. The Irish Union

The Union is associated with the Bakers, Food and Allied Workers' Union in the Republic of Ireland. The accounts for the Irish Union are not consolidated, as this Union remains a separate legal entity. The Irish Union accounts for its own transactions, assets and liabilities, and submits audited statutory accounts to the Certification Officer of the Republic of Ireland.

4. Contingent Liabilities

As at the year end the Union was administering ongoing legal cases on behalf of its members. For cases lodged up until March 2013 cases continue to be handled on behalf of members on a conditional fee agreement. For cases lodged after this date the union is no longer entitled to notional insurance refunds although may receive legal income in relation to cases successfully dealt with by the acting solicitor.

In relation to the former conditional fee agreement, the Union was indemnified against the costs of lost legal cases to the extent that notional insurance refunds exceeded any costs incurred. Where notional insurance refunds exceeded costs incurred in the year, the excess was carried forward as a reserve against the potential cost of cases in progress at the year end. Under the new regime, any legal monies received are recognised in the year earned and no deferral is applied.

5. Operating Lease Commitments

At the Financial year end, The Union had future minimum lease payments under non-cancellable operating leases as follows:

	2018			2017		
	£	£	£	£	£	£
	Motor cars	Office equipment	Land and buildings	Motor cars	Office equipment	Land and buildings
Not later than one year	86,369	31,137	2,170	93,852	27,056	2,100
One to two years	47,570	31,137	-	44,749	31,137	-
Two to five years	13,856	17,096	-	9,903	48,233	-
The charge against income for the year was	112,974	31,137	6,440	108,351	30,628	4,200

6. Pension costs

The Union operates a UK registered trust based pension scheme that provides defined benefits. For service up to 31 May 2011, pension benefits are linked to members' final pensionable salaries and service to 31 May 2011 (or date of leaving if earlier). From 1 June 2011, pension benefits are built up on a Career Average Revalued Earnings (CARE) basis, where benefits are linked to members' salaries in each year and increased to retirement broadly in line with inflation.

The Trustees are responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules, which sets out their powers. The Trustees of the Scheme are required to act in the best interests of the beneficiaries of the Scheme.

There are three categories of pension scheme members:

- Active members: currently employed by the Union
- Deferred members: former active members of the Union and not yet in receipt of a pension
- Pensioner members: in receipt of pension.

6. Pension costs (continued)

The Trustees are required to carry out an actuarial valuation every 3 years. The last actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustees as at 31 December 2015. This valuation revealed a funding shortfall of £1.874 million. The Union agreed to pay annual contributions of 14.6% of members' pensionable salaries less the total amount of member contributions each year to meet the cost of future service accrual. In respect of the deficit in the Scheme as at 31 December 2015, the Union has agreed to pay £90,000 pa for 17 years and 10 months from 1 January 2017.

The Union will meet the cost of the death in service lump sum benefits, and administrative and other expenses incurred by Trustees, up to a maximum of £62,000 pa from 2017. The Union therefore expects to pay £278,000 to the Scheme during the accounting year beginning 1 January 2019, before the deduction of the overpaid contributions by the Union prior to 31 December 2018.

The results for the most recent formal actuarial valuation as at 31 December 2015 have been updated to 31 December 2018 by a qualified independent actuary. The assumptions used were as follows:

Significant actuarial assumptions	Year ended	Year ended
	31/12/18	31/12/17
	pa	pa
Discount rate	2.80%	2.48%
Retail prices inflation (RPI)	3.20%	3.10%
Consumer prices inflation (CPI)	2.20%	2.10%
Other actuarial assumptions		
Salary increases	2.20%	2.10%
Pension increases:		
Post 88 GMP	2.00%	1.90%
Pre 1 June 2011	3.10%	3.00%
Post 31 May 2011	2.10%	2.00%
CARE revaluation:		
Active members	3.20%	3.10%
Deferred members	2.20%	2.10%
Revaluation of deferred pensions in excess of GMP	3.20%	3.10%

Mortality assumptions

Description	Year ended 31/12/18	Year ended 31/12/17
- Mortality (pre-retirement)	As per post retirement	As per post retirement
- Mortality (pre-retirement)	S2PA CMI 2017 [1%] (yob) rated up by one year	S2PA CMI 2017 [1%] (yob) rated up by one year

Life expectancies (in years)

	Year ended		Year ended	
	31/12/18		31/12/17	
	Male	Female	Male	Female
For an individual aged 65 in 2018	20.90	22.80	20.90	22.80
At age 65 for an individual aged 45 in 2018	22.00	24.00	21.90	24.00

6. Pension costs (continued)

Assets

The fair value of the assets of the Scheme were:

Asset class	Year ended 31/12/18 Mkt value £'000	Year ended 31/12/17 Mkt value £'000
Equities/Growth Assets	4,640	4,363
Gilts	-	1,010
Liability driven investments	1,257	823
Trustee bank account	40	43
Sundry debtors & creditors	15	15
Owed to the Union	(20)	(20)
Insured annuities	112	96
	<u>6,044</u>	<u>6,330</u>

The return on the asset was:

Asset class	£'000	£'000
Interest income	154	153
Return on assets less interest income	(232)	99
Total return on assets	<u>(78)</u>	<u>252</u>

Over the accounting period, an allowance for GMP equalisation of £52,000 (0.5% of the Scheme's defined benefit obligation) has been allowed for as a past service cost in the profit and loss account. There have been no other amendments, curtailments or settlements over the accounting period.

7. Reconciliation of Movement in Members' Funds

	2018	2017
	£	£
Member's Funds Brought Forward	(2,556,462)	(2,984,333)
Surplus/(Deficit) on General Fund	(33,430)	109,984
Movement ((deficit)/surplus) on Pension Fund Reserve	(120,000)	269,000
(Deficit)/surplus on Political Fund	8,757	45,449
(Deficit)/Surplus on Benevolent Funds	(5,079)	3,124
(Deficit)/Surplus on North Eastern Social Fund	212	314
Member's Funds Carried Forward	<u>(2,706,002)</u>	<u>(2,556,463)</u>

Accounting policies



(see notes 84 and 85)

See policies within attached notes to the accounts.

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:  Name: RONNIE DRAPER Date: 05 / 06 / 2019	Chairman's Signature: (or other official whose position should be stated)  Name: IAN HODSON Date: 07 / 06 / 2019
	ADRIAN STEWART (FINANCIAL CONTROLLER) Date: 07 / 06 / 2019

Checklist

(see notes 88 and 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 to 96)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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.

Auditor's report (continued)

Signature(s) of auditor or auditors:	<i>Kreston Reeves LLP</i>	
Name(s):	Kreston Reeves LLP	
Profession(s) or Calling(s):	Chartered Accountants & Statutory Auditors	
Address(es):	Faraday Court, Unit A Manor Royal Estate Crawley RH10 9PU	
Date:	10/6/19	
Contact name for enquiries and telephone number:	01293 776152	

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

Opinion

We have audited the financial statements on pages 1 to 15 of Bakers, Food and Allied Workers Union (the 'Union') for the year ended 31 December 2017. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2017 and of its surplus 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.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

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

- the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive council have 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 council are responsible for the other information. The other information comprises the information included in the Annual Report of the Executive Council, other than the financial statements and our Auditors' 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.

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 on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Council's report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of control over its transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR21 of Officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Executive Council

As explained more fully in the Executive Council's responsibilities statement on page 16, the executive council 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 council determine 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 council 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 executive council either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 Auditors' 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



Unit A
Faraday Court, Manor Royal Estate
Crawley
West Sussex, RH10 9PU

Kreston Reeves LLP
Chartered Accountants
& Statutory Auditors
Date: 10 June 2019

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

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

YES/NO

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

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

Membership audit certificate
Section one

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

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

YES/NO

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

YES/NO

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

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

Membership audit certificate (continued)

Signature of assurer	<i>Kreston Reeves LLP</i>
Name	Kreston Reeves LLP
Address	Faraday Court, Unit A Manor Royal Estate Crawley RH10 9PU
Date	10/6/19
Contact name and telephone number	01293 776152

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	