

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

Trade Union's details

Name of Trade Union:	Association of Educational Psychologists					
Year ended:	31 December 2018					
List number:	706 T					
Head or Main Office address:	4 The Riverside Centre Frankland Lane Durham DH1 5TA					
Has the address changed during the year to which the return relates?	<table border="1"><tr><td>Yes</td><td><input type="checkbox"/></td><td>No</td><td><input checked="" type="checkbox"/></td><td>(Tick as appropriate)</td></tr></table>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Tick as appropriate)
Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Tick as appropriate)		
Website address (if available)	www.aep.org.uk					
General Secretary:	Kate Fallon					
Telephone Number:	0191 384 9512					
Contact name for queries regarding the completion of this return:	Mary Gardner					
Telephone Number:	0191 384 9512					
E-mail:	Mary.gardner@aep.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	599	11	0	3	613
Female	2703	105	9	23	2840
Total	3302	116	9	26	A 3453

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

3453

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
National Executive Committee member	n/a	C Lowther	1 December 2018
National Executive Committee member	n/a	K Swindon	1 December 2018

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
L O'Connor	President
D Collingwood	Vice President
D Webster	Honorary Treasurer
J Drewicz	Association Secretary

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		785,728
From Members: Other income from members (specify)		
Publicity sales	4,030	
Royalty income	13,125	
Total other income from members		17,155
Total of all income from members		802,883
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		802,883
	Total income	
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		610,138
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	610,138
		192,745
Surplus (deficit) for year		
Amount of general fund at beginning of year		1,447,598
Amount of general fund at end of year		1,556,362

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		
Total other income		
Total of all other income		

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

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

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Development Fund	£	£
Income			
	From members		167,987
	Investment income (as at page 12)		2,767
	Other income (specify)		
	Training Application Process Revenue	40,208	
		Total other income as specified	40,208
		Total Income	210,962
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		185,164
		Total Expenditure	185,164
		Surplus (Deficit) for the year	25,798
		Amount of fund at beginning of year	1,247,598
		Amount of fund at the end of year (as Balance Sheet)	1,356,362
		Number of members contributing at end of year	3453

Fund 3		Fund Account	
Name:	Legal Expense Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Reimbursement of legal expenses	20,000	
		Total other income as specified	20,000
		Total Income	20,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	119,943	
		Total Expenditure	119,943
		Surplus (Deficit) for the year	(99,943)
		Amount of fund at beginning of year	200,000
		Amount of fund at the end of year (as Balance Sheet)	200,000
		Number of members contributing at end of year	3453

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	Conference Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Fees receivable	902	
	Rental income	7,292	
	Total other income as specified		8,194
	Total Income		8,194
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		18,030
	Total Expenditure		18,030
	Surplus (Deficit) for the year		(9,836)
	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		3453

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

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

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

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 £
Total	

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 (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
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	£
Total	

Political fund account expenditure (f)

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

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

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

[illegible]

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		385,863
Salaries and Wages included in above	£385,160	
Auditors' fees		5,362
Legal and Professional fees		134,347
Occupancy costs		47,104
Stationery, printing, postage, telephone, etc.		9,219
Expenses of Executive Committee (Head Office)		63,049
Expenses of conferences		18,030
Other administrative expenses (specify)		
Equipment maintenance, Website expenses, Financial		53,543
Admin. donations & subscriptions		
Prof indemnity insurance, business meetings, sundry		32,611
expenses & LA rep. expenses		
Training and recruitment, VAT adjustments, consultancy		103,998
fees and research projects		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans (bank charges)		4,027
Depreciation		10,073
Taxation		19,987
Journal costs		46,062
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		933,275
Charged to:		
	General Fund (Page 3)	610,138
	Development Fund	185,164
	Legal Fund	119,943
	Conference Fund	18,030
Total		933,275

(see notes 36 to 46)

(see notes 36 to 46)

Analysis of investment income
(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			7,292
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			2,767
Other investment income (specify)			
			10,059
		Total investment income	10,059
		Credited to:	
		General Fund (Page 3)	
		Development Fund	2,767
		Legal Fund	
		Conference Fund	7,292
		Total Investment Income	10,059

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
767,019	Fixed Assets (at page 14)		765,159
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
52,751	Sundry debtors	76,343	
738,313	Cash at bank and in hand	827,473	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		903,816
	Total assets		1,668,975
	General Fund		
1,247,598	Development Fund		1,356,362
200,000	Legal Fund		200,000
	Conference Fund		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
20,205	Tax payable		22,108
34,011	Sundry creditors		14,228
35,217	Accrued expenses		56,738
	Provisions		
21,052	Other liabilities		19,539
	Total liabilities		1,668,975
	Total assets		1,668,975

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £ £		Furniture and Equipment £	Website £	Not used for union business £	Total £
Cost or Valuation						
At start of year		727,546	63,585	46,510		837,641
Additions			8,213			
Disposals						
Revaluation/Transfers						
At end of year		727,546	71,798	46,510		845,854
Accumulated Depreciation						
At start of year			54,989	15,633		70,622
Charges for year			5,422	4,651		10,073
Disposals						
Revaluation/Transfers						
At end of year		0	60,411	20,284		80,695
Net book value at end of year		727,564	11,387	26,226		765,159
Net book value at end of previous year		727,564	8,596	30,877		767,019

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input 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	785,728		785,728
From Investments	10,059		10,059
Other Income (including increases by revaluation of assets)	246,252		246,252
Total Income	1,042,039		1,042,039
Expenditure (including decreases by revaluation of assets)	933,275		933,275
Total Expenditure	933,275		933,275
Funds at beginning of year (including reserves)	1,447,598		1,447,598
Funds at end of year (including reserves)	1,556,362		1,556,362
Assets			
Fixed Assets			765,159
Investment Assets			0
Other Assets			903,816
	Total Assets		1,668,975
Liabilities			
	Total Liabilities		112,613
Net assets (Total Assets less Total Liabilities)			1,556,362

Summary sheet
(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	785,728		785,728
From Investments	10,059		10,059
Other Income (including increases by revaluation of assets)	246,252		246,252
Total Income	1,042,039		1,042,039
Expenditure (including decreases by revaluation of assets)	933,275		933,275
Total Expenditure	933,275		933,275
Funds at beginning of year (including reserves)	1,447,598		1,447,598
Funds at end of year (including reserves)	1,556,362		1,556,362
Assets			
Fixed Assets			765,159
Investment Assets			0
Other Assets			903,816
Total Assets			1,668,975
Liabilities			
Total Liabilities			112,613
Net assets (Total Assets less Total Liabilities)			1,556,362

Information on Industrial action ballots

(see notes 74 to 80)

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

YES NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

- A: terms and conditions of employment, or the physical conditions in which any workers are required to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

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

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

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

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

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

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Notes to the accounts

(see notes 82 and 83)

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

See attachment

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2. INTANGIBLE FIXED ASSETS

	Website £
Cost or valuation	
As at 1 January 2018	46,510
Additions	-
Disposals	-
As at 31 December 2018	46,510
Depreciation	
As at 1 January 2018	15,633
Provided for year	4,651
On disposal	-
As at 31 December 2018	20,284
Net Book Value	
As at 31 December 2018	26,226
As at 31 December 2017	30,877

3. TANGIBLE FIXED ASSETS

	Leasehold property £	Fixtures, fittings & equipment £	Total £
Cost or valuation			
As at 1 January 2018	727,546	63,585	791,131
Additions	-	8,213	8,213
Disposals	-	-	-
As at 31 December 2018	727,546	71,798	799,344
Depreciation			
As at 1 January 2018	-	54,989	54,989
Provided for year	-	5,422	5,422
On disposal	-	-	-
As at 31 December 2018	-	60,411	60,411
Net Book Value			
As at 31 December 2018	727,546	11,387	738,933
As at 31 December 2017	727,546	8,596	736,142

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

4. TAXATION	2018	2017
	£	£
UK corporation tax based on the taxable results for the year	19,973	20,923
Deferred tax	629	(733)
Over provision of taxation in the prior year	<u>(615)</u>	<u>(1,504)</u>
	19,987	18,686
5. ESTABLISHMENT EXPENSES – DEVELOPMENT FUND	2018	2017
	£	£
Rent and rates	14,024	17,183
Insurance	785	755
Light and heat	3,711	3,439
Maintenance and cleaning	<u>13,463</u>	<u>8,655</u>
	31,983	30,032
6. ADMINISTRATION EXPENSES – DEVELOPMENT FUND	2018	2017
	£	£
Equipment maintenance	20,369	18,868
Depreciation office equipment	5,422	5,870
Amortisation	<u>4,651</u>	<u>4,651</u>
	30,442	29,389

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

7. ADMINISTRATION EXPENSES - GENERAL FUND	2018	2017
	£	£
Executive committee - meetings expenses	54,048	59,586
Executive representational duty	9,001	9,502
Secretarial wages and NIC	140,136	149,084
Regional Officers wages and NIC	53,553	52,746
Regional Officers expenses	9,182	15,728
General Secretary wages and NIC	63,083	58,622
General Secretary intra association duties	6,285	9,623
General Secretary external representational duties	3,722	3,494
General Secretary pension	7,487	6,417
Staff pension fund	21,074	21,294
Website expenses	5,122	4,950
Books and publications	936	273
Telephone and postage including officers	5,585	9,419
Financial administration	10,033	12,816
Bank charges	4,027	2,243
Audit and accountancy fees	5,362	5,250
Donations	1,226	1,226
Subscriptions	14,517	13,279
GFTU subscriptions	2,768	2,742
TUC subscriptions	9,541	9,659
UTU subscriptions	-	6,127
Professional indemnity insurance	4,579	5,157
Business meetings	-	2,354
Sundry expenses	779	5,343
LA representative expenses	28,032	24,088
Training and recruitment costs	20,514	4,804
VAT adjustment	33,403	31,825
Consultancy fees	49,644	45,862
Research projects	437	33
	564,076	573,546

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

8. BRANCH EXPENSES

	£		£
Cash and bank balances as at 1 January 2018	3,733	Study day and course expenses	(303)
Study day and course fees	405	Transfer	-
Other income	-	Cash and bank balances as at 31 December 2018	3,835
	4,138		3,835

9. OPERATING LEASE COMMITMENTS

The outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Less than one year	12,438	12,438
Within two to five years	22,419	32,272
	34,857	44,709

Accounting policies

(see notes 84 and 85)

See attachment

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:

Kate Fallon

Name: KATE FALLON

Date: 17th May 2019

Chairman's Signature:

(or other official whose position should be stated)

Lisa O'Connor

Name: LISA O'CONNOR

Date: 17th May 2019

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

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK & Republic of Ireland" (FRS 102), as applied to smaller entities by the adoption of section 1A of FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income

Income consists of:

- (1) Broadsheet revenue – accounted for when invoiced, exclusive of value added tax;
- (2) Subscription income – accounted for when receivable;
- (3) Publicity sales - accounted for when invoiced, exclusive of value added tax;
- (4) Royalty income - accounted for when receivable, exclusive of value added tax;
- (5) Course fees - accounted for when receivable;
- (6) Training application revenue – accounted for when receivable; and
- (7) Rental income – accounted for when receivable.

Cash flow statement

The National Executive Committee have taken advantage of the exemption in FRS 102 of including a cash flow statement in the financial statements on the grounds that the Association is small.

Intangible fixed assets

Intangible assets are initially recognised at cost and are subsequently measured at cost less accumulated amortisation.

Costs in relation to the development of the website have been capitalised at cost as they give rise to future economic benefits.

Intangible assets are amortised to profit or loss on a straight line basis over their useful lives, as follows:

Website	10% per annum straight line
---------	-----------------------------

Tangible fixed assets and depreciation

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, as follows:

Fixtures, fittings and equipment	25% per annum straight line
Leasehold property	2% per annum straight line

The Association's leasehold property is maintained by a programme of repair and refurbishment such that the residual value is deemed to be at least equal to the book value. The residual value would be sufficiently high to make any depreciation charge in the current period and accumulated depreciation, immaterial. The land that is part of the leasehold site is not depreciated.

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

The Association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments. Financial instruments are recognised when the Association becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in income and expenditure. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in income and expenditure.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Association transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Association after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES *(continued)*

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the Association's contractual obligations are discharged, cancelled, or they expire.

Taxation

The tax expense represents the sum of the current tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting period.

Current tax is charged or credited to income and expenditure, except when it relates to items charged or credited to other comprehensive income, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income.

Pension costs

The Association operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Association. The annual contributions payable are charged to the income and expenditure account.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

Funds

Development Fund – this fund includes the broadsheet revenue and associated costs, investment income, the training application process income and expenditure, establishment expenses and associated administration expenses. Also included is the corporation tax liability on the development fund surplus and investment income.

General Fund – this fund includes the subscription income, publicity sales and journal income and expenditure. Also included are all related administration expenses relating to this income.

Conference Fund – this fund includes conference income and related expenditure and also the cost of study days.

Legal Expenses Reserve Fund – this fund is maintained at £200,000 and all legal and professional fees (with the exception of the Association's head office legal and professional fees which are charged to either the development or general fund depending upon their specific nature) are charged against this fund.

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>L Robson</i>	
Name(s):	LUCY ROBSON	
Profession(s) or Calling(s):	AUDITOR (PARTNER).	
Address(es):	1 ST JAMES' GATE NEWCASTLE NE 4 4AD.	
Date:	23/5/19.	
Contact name for enquiries and telephone number:	LUCY ROBSON 0191 255 7016.	

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

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

Opinion

We have audited the financial statements of the Association of Educational Psychologists (the 'union') for the year ended 31 December 2018 which comprise the balance sheet, four Income and Expenditure Accounts, Statement of Total Results and notes to the financial statements, including a summary of significant accounting policies. 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 income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared to meet 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 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 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 National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the National Executive Committee 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The National Executive Committee are responsible for the other information. Our opinion on the financial statements does not cover the other information and, 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

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS *(Continued)*

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

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:

- proper accounting records have not been kept in accordance with the requirements of section 28; or
- a satisfactory system of control over its transactions has not been maintained in accordance with the requirements of that section; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations for which, to the best of our knowledge and belief, we consider necessary for our audit.

Responsibilities of the National Executive Committee

As explained more fully in the National Executive Committee's responsibilities statement set out on page 3, the National Executive Committee is 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 National 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 National Executive Committee is 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 National Executive Committee 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 Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ASSOCIATION OF EDUCATIONAL PSYCHOLOGISTS

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF
EDUCATIONAL PSYCHOLOGISTS** *(Continued)*

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. 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.

L Robson

LUCY ROBSON (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditors
Chartered Accountants
1 St James' Gate
Newcastle upon Tyne
NE1 4AD

28/03/19

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

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

YES/NO

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

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

Membership audit certificate
Section one

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

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

YES/NO

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

~~YES/NO~~

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

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

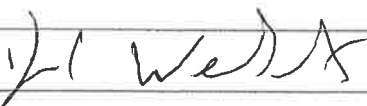
Membership audit certificate
Section two

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

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

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	DAVID WEBSTER
Office held	Treasurer
Date	16/5/19