

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

**Trade Union's details**

Name of Trade Union:

General Federation of Trade Unions

Year ended:

31 December 2018

List number:

336T/1/76

Head or Main Office address:

84 Wood Lane  
Quorn  
Loughborough  
Leicestershire  
LE12 8DB

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

[www.gftu.org.uk](http://www.gftu.org.uk)

General Secretary:

Doug Nicholls

Telephone Number:

01509 410855

Contact name for queries regarding the completion of this return:

David Goodwin

Telephone Number:

0116 2551880

E-mail:

david@sturgesshutchinson.co.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					
Female					
<b>Total</b>					<b>A    23</b>

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

23

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

23

## Change of officers

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

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

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

23

and names:

**See attached**

## **GFTU List of affiliates**

### **Full Members 2018 - 23**

Aegis the Union  
Association of Educational Psychologists  
Social Workers' Union  
BECTU/ PROSPECT (CONNECT Section)  
Bakers, Food and Allied Workers' Union  
CCISUA  
COMMUNITY  
GMB (Manufacturing)  
League Managers Association  
Musicians' Union  
NAPO  
National Association of Stable Staffs  
Professional Cricketers Association  
PCS MOJ Group (Excluding NOMS)  
Professional Footballers Association  
Society of Union Employees  
Transport Salaried Staffs' Association  
Artists' Union England  
Nautilus  
Prisoner Officers' Association  
The Writer's Guild  
Gibraltar General and Clerical Association  
Voice

List of Officers

Name of Officer	Position Held
J Smith	President
O Williams	Vice President
R Draper	Executive Committee Member
B Paul	Executive Committee Member
S Woolley	Executive Committee Member
R Rickhuss	Executive Committee Member
R Mooney	Executive Committee Member
I Lawrence	Executive Committee Member
A Pratten	Executive Committee Member
B Linn	Executive Committee Member
M Cortes	Executive Committee Member
Y Pattison	Executive Committee Member
J McGowan	Executive Committee Member
C Miller	Executive Committee Member
G Elliott	Executive Committee Member
K Lipscombe	Executive Committee Member
C Sarrell	Executive Committee Member
T Easton	Executive Committee Member
W Cummings	Executive Committee Member
D Lawson	Executive Committee Member
M McCarthy	Executive Committee Member
S Gillan	Executive Committee Member
C Kirkham	Executive Committee Member
F Seale	Executive Committee Member
P Childs	Executive Committee Member

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

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		195,434
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		195,434
<b>Investment income (as at page 12)</b>		473,914
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	123,664	
<b>Total of other income (as at page 4)</b>		123,664
	<b>Total income</b>	<b>793,012</b>
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		
<b>Administrative expenses (as at page 10)</b>		726,107
<b>Federation and other bodies (specify)</b>		
Pension scheme current service costs		98,000
Pension scheme other finance costs		20,000
Revaluation of investments		557,481
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	<b>1,401,588</b>
Surplus (deficit) for year		608,576
Amount of general fund at beginning of year		7,462,039
Amount of general fund at end of year		6,853,463

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

Description	£	£
<b>Federation and other bodies</b>		
<b>Total federation and other bodies</b>		
<b>Other income</b>		
Other operating income	126,664	
Pension scheme assumptions and experience	(3,000)	
<b>Total other income</b>		123,664
<b>Total of all other income</b>		123,664

## Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		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			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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



(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

## Political fund account

(see notes 24 to 33)

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	£
		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	
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade</b>	
	<b>Income</b>	Contributions and levies collected from members on behalf of central political fund	£
		Funds received back from central political fund	£
		Other income (specify)	£
			£
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		£
	Administration expenses in connection with political objects (specify)		£
	Non-political expenditure		£
			£
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	





## 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))	£
<b>Total</b>			



## Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
<b>Total</b>	



## Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
	<b>Total</b>

## 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	<b>£</b>
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	<b>£</b>
Total Total expenditure	
(c ) the total amount of all other money expended	<b>£</b>
Total Total expenditure	

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		158,562
Salaries and Wages included in above	£153,793	
Auditors' fees		4,402
Legal and Professional fees		26,260
Occupancy costs		2,827
Stationery, printing, postage, telephone, etc.		3,392
Expenses of Executive Committee (Head Office)		18,748
Expenses of conferences		10,929
Other administrative expenses (specify)		
Pension scheme recharge to GFTUET		4,414
Bank charges		1,213
Insurance		564
ICT and software		6,912
Repairs and maintenance		-
Sundries		9,827
Donations		1,500
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		4,676
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management fees		46,881
Gift aid donation		425,000
	<b>Total</b>	726,107
Charged to:	General Fund (Page 3)	726,107
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	726,107



## Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			105,550
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Gain on disposal of investments			367,935
Exchange rate movement on investments			429
		Total investment income	473,914
Credited to:			
		General Fund (Page 3)	473,914
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	473,914

**Balance sheet as at**

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		14,725
	<b>Investments</b> (as per analysis on page 15)		
	Managed investments	2,856,193	
	Quoted (Market value £ )	121,317	
	Unquoted	-	
	<b>Total Investments</b>		2,977,510
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	3,886,828	
	Cash at bank and in hand	904,983	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		4,791,811
	<b>Total assets</b>		7,784,046
	General Fund (Account )		6,853,463
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		102,583
	Accrued expenses		
	Provisions		
	Other liabilities		828,000
	<b>Total liabilities</b>		7,784,046
	<b>Total assets</b>		7,784,046

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			35,407			35,407
Additions						
Disposals						
Revaluation/Transfers						
At end of year			35,407			35,407
<b>Accumulated Depreciation</b>						
At start of year			16,006			16,006
Charges for year			4,676			4,676
Disposals						
Revaluation/Transfers						
At end of year			20,682			20,682
<b>Net book value at end of year</b>						
			14,725			14,725
<b>Net book value at end of previous year</b>						
			19,401			19,401

## Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
<b>Quoted</b>	Equities (e.g. Shares)	121,317	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<b>Total quoted</b> (as Balance Sheet)	121,317	
	Market Value of Quoted Investment	121,317	
<b>Unquoted</b>	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	<b>Total unquoted</b> (as Balance Sheet)		
Market Value of Unquoted Investments			



## Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

**Summary sheet**  
(see notes 62 to 73)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>			
From Members	195,434		
From Investments	473,914		
Other Income (including increases by revaluation of assets)	123,664		
<b>Total Income</b>	793,012		
<b>Expenditure</b> (including decreases by revaluation of assets)	1,401,588		
<b>Total Expenditure</b>	1,401,588		
<b>Funds at beginning of year</b> (including reserves)	7,462,039		
<b>Funds at end of year</b> (including reserves)	6,853,463		
<b>Assets</b>			
	Fixed Assets		14,725
	Investment Assets		2,977,510
	Other Assets		4,791,811
	<b>Total Assets</b>		7,784,046
<b>Liabilities</b>			
	<b>Total Liabilities</b>		930,583
<b>Net assets (Total Assets less Total Liabilities)</b>			6,853,463

## 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.**

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page's vertical space below the instructions.

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

**1 Accounting policies**

***Basis of preparation***

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

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	33% straight line

***Investments***

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Investment income is accounted for on a receivable basis advised where necessary by the fund managers.

***Taxation***

Corporation tax is liable on investment income only. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**2 Audit information**

The audit report is unqualified.

Senior statutory auditor:	Mr David Goodwin
Firm:	Sturgess Hutchinson (Leicester) Limited
Date of audit report:	20 March 2019

<b>3 Investment income</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Dividends received	105,550	175,274
(Loss)/gain on disposal of investments	367,935	476,746
Exchange rate movements on investments	429	363
	<u>473,914</u>	<u>652,383</u>



**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

<b>4 Investment management costs</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Investment management fees	46,881	36,407
Interest payable	-	347
	<u>46,881</u>	<u>36,754</u>

<b>5 Administrative expenses</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Employment costs	153,793	139,491
Redundancy costs	-	-
Pension scheme costs	16,112	13,837
Pension scheme recharged to GFTUET	4,414	24,004
Executive committee costs	18,748	13,698
Staff expenses, training and welfare	4,769	2,489
Conference expenses	10,929	59,332
Occupany costs	2,827	5,161
Relocation costs	-	-
Telephone	-	864
Printing, postage, stationery and publications	2,408	4,738
Bank charges	1,213	939
Insurance	564	1,425
ICT and Software	6,912	9,524
Repairs and maintenance	-	308
Depreciation	4,676	5,835
Loss on disposal of fixed assets	-	-
Sundries	9,827	70
Donations	1,500	4,865
Audit fees	4,402	4,396
Bookkeeping and payroll	-	-
Advertising and PR	5,354	6,379
Legal and professional	4,794	1,378
	<u>253,242</u>	<u>298,733</u>

**6 Gift Aid**

The General Federation of Trade Unions Educational Trust ("GFTU Educational Trust") was established by the General Federation of Trade Unions, which continues to support it financially by way of Gift Aid donations. The total donated during the year was as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
General Federation of Trade Unions Educational Trust	425,000	35,000
	<u>425,000</u>	<u>35,000</u>

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

**7 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 January 2018	35,407
At 31 December 2018	<u>35,407</u>
<b>Depreciation</b>	
At 1 January 2018	16,006
Charge for the year	4,676
At 31 December 2018	<u>20,682</u>
<b>Net book value</b>	
At 31 December 2018	<u>14,725</u>
At 31 December 2017	<u>19,401</u>

**8 Investments**

	<b>Unlisted investments £</b>	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2018	55,058	105,928	160,986
Revaluation	-	15,389	15,389
Disposals	(55,058)	-	(55,058)
At 31 December 2018	<u>-</u>	<u>121,317</u>	<u>121,317</u>

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

**9 Managed investments**

	<b>Total £</b>
Market value as at 1 January 2017 (excluding cash balance)	6,014,338
Book cost of acquisitions	747,979
Proceeds of disposals	(3,988,140)
	2,774,177
Realised gains on disposal of investments	312,877
Unrealised decrease in market value	(570,915)
Market value as at 31 December 2017 (excluding cash balance)	<u>2,516,139</u>
Cash balance as at 1 January 2017	293,790
Book cost of acquisitions	(747,979)
Proceeds of disposals	3,988,140
Dividend income on investments received	105,550
Disinvestment of funds	(3,247,000)
Management fees paid	(53,201)
Interest and charges paid	187
Foreign exchange gains	567
Cash balance as at 31 December 2017	<u>340,054</u>
Managed investments as at 31 December 2017	<u>6,308,128</u>
Managed investments as at 31 December 2018	<u>2,856,193</u>

<b>Analysis of investments at market value</b>	<b>2018 £</b>	<b>2017 £</b>
Bonds	378,119	1,014,924
Property	127,247	353,990
Equities	1,540,505	3,787,419
Cash deposits	340,054	293,789
Alternative assets	470,268	858,006
	<u>2,856,193</u>	<u>6,308,128</u>

<b>Analysis of book cost</b>	<b>£</b>
Book cost as at 1 January 2017	5,149,434
Book cost of acquisitions	747,979
Book cost of disposals	(3,562,331)
Book cost as at 31 December 2017	<u>2,335,082</u>

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

<b>10 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	13,441	39,454
Other debtors	96,860	745
Due from GFTUET Trading Company	204,338	166,782
Due from GFTU Educational Trust	3,572,189	1,584,165
	<u>3,886,828</u>	<u>1,791,146</u>
Amounts due after more than one year included above	<u>3,572,189</u>	<u>1,703,158</u>
<b>11 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,114	10,288
Taxation and social security costs	6,693	7,009
Due to GFTU Pension Scheme	73,231	2,700
Other creditors	10,545	55,832
	<u>102,583</u>	<u>75,829</u>
<b>12 General Fund</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
At 1 January 2018 as previously stated	7,462,039	6,618,275
(Deficit)/surplus for the year	(605,576)	539,764
Pension scheme assumptions and Experience	(3,000)	304,000
	<u>6,853,463</u>	<u>7,462,039</u>

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

**13 Employment costs**

Staff have joint contracts of employment with the Federation and the GFTU Educational Trust. The staff costs are administered by the Federation and a recharge is made to the Trust based on the time spent on the Trusts' activities.

	<b>2018</b>	<b>2017</b>
Average number of employees	<u>11</u>	<u>11</u>
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gross, including employer's NI, pension contribution, childcare vouchers	337,824	337,925
Redundancy costs accrued	-	-
Recharged to Educational Trust	(184,031)	(181,456)
	<u>153,793</u>	<u>156,469</u>

These are shown in the financial statements as follows:

	<b>£</b>	<b>£</b>
Employment costs (as above)	153,793	156,469
Less: Federation pension scheme contributions	(20,474)	(15,713)
Less: Casual and agency workers	-	(1,265)
Administrative expenses - Employment costs/redundancy costs	<u>153,793</u>	<u>139,491</u>

**Pensions**

The proportion of pension scheme contributions recharged to the GFTU Educational Trust is reflected within note 5 to the accounts and the recharge for the year is as follows:

	<b>£</b>	<b>£</b>
Administrative expenses - Pension scheme contributions recharged	<u>4,414</u>	<u>24,004</u>
	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>£ 000</b>	<b>£ 000</b>
Interest income	182	184
Interest expense	(202)	(213)
Other finance costs	<u>(20)</u>	<u>(29)</u>
	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>£ 000</b>	<b>£ 000</b>
Current service costs	<u>(98)</u>	<u>(22)</u>

**General Federation of Trade Unions**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**14 Pension commitments**

The Federation is a member of the General Federation of Trade Unions Pension Scheme, a defined benefit scheme in the UK which covers various organisations on a combined basis. The Federation's share of the scheme equates to 64% (2017 - 63%) of net assets and future liabilities. A full actuarial valuation for statutory funding purposes was carried out by a qualified independent actuary as at 31 December 2015.

An actuarial valuation report as at 31 December 2018 was carried out by a qualified actuary and the results of this valuation are reflected in the financial statements to 31 December 2018 as outlined below.

The major assumptions used by the actuary were:

	<b>2018</b>	<b>2017</b>
Weighted average assumptions to determine defined benefit obligations		
Discount rate	2.90%	2.60%
Salary increase rate	4.10%	4.10%
Pensions-in-payment increase rate (where linked to RPI)	3.10%	3.10%
Deferred pension increase rate	2.30%	2.30%
Price inflation rate (RPI)	3.10%	3.10%
Price inflation rate (CPI)	2.30%	2.30%
Assumed life expectancy on retirement at age 65		
Retiring today (member age 65)	22.7	22.6
Retiring in 20 years (member age 45 today)	24.9	24.7

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Amounts recognised in the balance sheet were as follows:		
Defined benefit obligation	7,463	7,965
Fair value of plan assets	(6,635)	(7,169)
Net defined benefit liability	<u>828</u>	<u>796</u>

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Change in defined benefit obligation		
Defined benefit obligation at end of prior year	7,965	8,068
Cost arising from employee service in reporting period	24	22
Loss on curtailments/changes/introductions	74	-
Interest expense	202	213
Benefit payments from plan assets	(445)	(356)
Participant contributions	6	6
Effect of changes in assumptions	(363)	12
Effect of experience adjustments	-	-
	<u>7,463</u>	<u>7,965</u>

	<b>2018</b>	<b>2017</b>
	<b>£000s</b>	<b>£000s</b>
Change in fair value of plan assets		
Fair value of plan assets at end of prior year	7,169	6,938
Interest income	182	184
Employer contributions	89	81
Participant contributions	6	6
Benefit payments from plan assets	(445)	(356)
Return on plan assets	(366)	316
	<u>6,635</u>	<u>7,169</u>

**General Federation of Trade Unions  
Notes to the Accounts  
for the year ended 31 December 2018**

<b>15 Other financial commitments</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Total future minimum contributions to the General Federation of Trade Unions Pension Scheme	<u>980,000</u>	<u>1,050,000</u>

**16 Contingent liabilities**

The Federation has a commitment to continue supporting the GFTU Educational Trust, which based on draft financial statements had net assets at the year end of £526,910 (2017 - £763,616).

**17 Related party transactions**

The General Federation of Trade Unions Educational Trust ("GFTU Educational Trust") was established by the General Federation of Trade Unions, which continues to support it financially. At 31 December 2018, the GFTU Educational Trust which based on draft financial statements had net assets of £526,910 (2017 - £763,616). Transactions during the year ended 31 December 2018 included:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gift Aid donated to the GFTU Educational Trust	(425,000)	(35,000)
Employment costs recharged to the GFTU Educational Trust	154,125	151,489
Occupancy costs recharged to the GFTU Educational Trust	<u>-</u>	<u>-</u>

The balance due from the GFTU Educational Trust at the year end was £3,572,189 (2017 - £1,569,158) which is included in debtors.

84 Wood Lane  
Quorn  
Leicestershire  
LE12 8DB

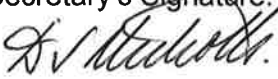
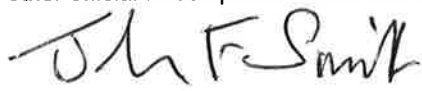
## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 and 87)

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

Secretary's Signature: 	Chairman's Signature: (or other official whose position should be stated) 
Name: DOUG NICHOLLS	Name: JOHN F. SMITH
Date: 4th JULY 2019	Date: 28/06/19

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

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



## Checklist for auditor's report

(see notes 90 to 96)

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

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

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**

### **General Federation of Trade Unions Independent auditor's report to the members of General Federation of Trade Unions**

#### **Opinion**

We have audited the accounts of General Federation of Trade Unions for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet and notes to the accounts, 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 the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Federation'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 Federation'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 Federation and the Federation's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the accounts:

- give a true and fair view of the state of the Federation's affairs as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **Basis of 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 accounts section of our report. We are independent of the Federation in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the Federation's returns to the tax authorities and assisted with the preparation of the accounts.

#### **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 federation's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the federation has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company'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 accounts are authorised for issue.

**Other information**

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The members of the executive committee are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

**Opinions on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the executive committee report for the financial year for which the accounts are prepared is consistent with the accounts

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

In the light of the knowledge and understanding of the Federation and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 Committee**

As explained more fully in the executive committee responsibilities statement, the executive committee are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the executive committee are responsible for assessing the Federation'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 committee either intends to liquidate the Federation or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the accounts**


Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

David Goodwin  
(Senior Statutory Auditor)  
for and on behalf of  
Sturgess Hutchinson (Leicester) Limited  
Accountants and Statutory Auditors

21 New Walk  
Leicester  
LE1 6TE

## Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	Mr David Goodwin	
Profession(s) or Calling(s):	FCA	
Address(es):	Sturgess Hutchinson (Leicester) Limited 21 New Walk Leicester LE1 6TE	
Date:	28/5/2019	
Contact name for enquiries and telephone number:	0116 2551880	

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

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

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

YES/NO

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

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

**Membership audit certificate**  
**Section one**

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

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

YES/NO

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

YES/NO

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

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

**Membership audit certificate**  
**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	<i>D V Meddals</i>
Name	<i>Dona Nicotous</i>
Office held	<i>General Secretary</i>
Date	<i>28 5 19</i>