

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

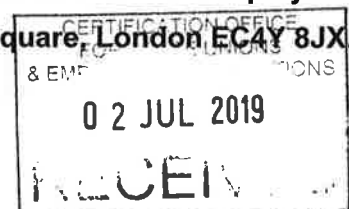
Trade Union's details

Name of Trade Union:	The Retail Book, Stationery and Allied Trade Employees Association (RBA)
Year ended:	31 st December 2018
List number:	070R1052 270 T
Head or Main Office address:	PO Box 3855 Swindon Wiltshire SN4 4EB
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
Website address (if available)	ww w.th e- rba. com
General Secretary:	None appointed
Telephone Number:	N/A
Contact name for queries regarding the completion of this return:	David Pickles
Telephone Number:	01793 855786
E-mail:	david@the-rba.org

Please follow the guidance notes in the completion of this return. Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602.

The address to which returns and other documents should be sent are:

-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.



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	547	0	1	1	549
Female	1254	0	0	1	1255
Total	1801	0	1	2	1804

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

1704

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

1804

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Executive Councillor	Alex Wright		30/04/2018
Executive Councillor	Annie Partington		24/07/2018
Executive Councillor	Mike Cox		26/10/2018
Executive Councillor		John Threadgold	11/06/2018
Executive Councillor		Samantha Martlew	21/11/2018
Delegate	Marilyn Green		23/03/2018
Delegate	Alex Wright		30/04/2018
Delegate	Annie Partington		24/07/2018
Delegate	Mike Cox		26/10/2018
Delegate		Alex Wright	07/02/2018
Delegate		Samantha Martlew	12/06/2018

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

N/A

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.

<u>POSITION</u>	<u>NAME</u>
PRESIDENT	DAVID PICKLES
VICE-PRESIDENT	ANDY SWEATMAN
MANAGER TRUSTEE	ALLAN ROBERTS
STAFF TRUSTEE	SYLVIA BERRILL
NATIONAL OFFICER	PAUL LEE
EXECUTIVE COUNCILLOR	SYLVIA BERRILL
	KATHY EMBLETON
	JOHN THREADGOLD
	ANDY LOCKE
	JIM BUCHANAN
	PAUL DEACON
	ALLAN ROBERTS
	CELINE HANLON
	SAMANTHA MARTLEW
DELEGATE	SYLVIA BERRILL
	PAUL DERBYSHIRE
	PAUL DEACON
	DOUGLAS MAY
	ALLAN ROBERTS
	HAYLEY PARKES
	DAVID MORGAN
	JIM BUCHANAN
	ANDY LOCKE
	CELINE HANLON
	KATHY EMBLETON
	JOHN THREADGOLD
	SAMANTHA MARTLEW

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		190,413
From Members: Other income from members (specify)		0
Total other income from members		0
Total of all income from members		190,413
Investment income (as at page 12)		36,776
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	8,650	
Total of other income (as at page 4)		8,650
		Total income
Expenditure		
Benefits to members (as at page 5)		4,190
Administrative expenses (as at page 10)		175,191
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		(16,239)
		Total expenditure
		163,142
		Surplus (deficit) for year
		72,697
Amount of general fund at beginning of year		681,036
Amount of general fund at end of year		753,733

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		
Compromise Agreement Income		8,650
Total other income		8,650
Total of all other income		8,650

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	
		Honoraria	3,540
Advisory Services		Other Benefits and Grants (specify)	
		Death claims	650
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	4,190

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		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 3		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 4		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 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 (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

Name of organisation or political party	£
Total	

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	131,233
Salaries and Wages included in above	£122,066
Auditors' fees	4,620
Legal and Professional fees	6,450
Occupancy costs	1,302
Stationery, printing, postage, telephone, etc.	14,120
Expenses of Executive Committee (Head Office)	0
Expenses of conferences	0
Other administrative expenses (specify)	
Insurance	7,396
Sundry Expenses	4,028
Bank Charges	1,686
Hire of Equipment	260
Portfolio Management Fees	739
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	0
Mortgages	0
Other loans	0
Depreciation	6,764
Taxation	0
Outgoings on land and buildings (specify)	
Rental Property Expenses	23,485
Other outgoings (specify)	
Motor expenses	10,499
Subscriptions	500
Profit on Disposal of Investments	(69,432)
Loss on Disposal of Assets	1,524
Total	175,191
Charged to:	175,191
General Fund (Page 3)	175,191

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
David Pickles – President	39,793	4,339	10,139	Travel expenses	11,560	
				Medical insurance	1,173	56,865

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			34,986
Dividends (gross) from:			
Equities (e.g. shares)			668
Interest (gross) from:			
Government securities (Gilts)			0
Mortgages			0
Local Authority Bonds			0
Bank and Building Societies			1,122
 Other investment income (specify)			 0
		Total investment income	36,776
		Credited to:	
		General Fund (Page 3)	36,776
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	36,776

Balance sheet as at

31st December 2018

(see notes 49 to 52)

Previous Year		£	£
20,485	Fixed Assets (at page 14)		23,991
	Investments (as per analysis on page 15)		
106,634	Quoted (Original cost £22,915)	21,320	
172,592	Unquoted	525,263	
	Total Investments		546,583
	Other Assets		
0	Loans to other trade unions	0	
3,622	Sundry debtors - prepayments	12,564	
450,916	Cash at bank and in hand	158,098	
0	Income tax to be recovered	0	
0	Stocks of goods	0	
13,990	Others (specify): Accrued income	13,978	
16,483	Loan	15,019	
	Total of other assets		
	Total assets		199,659
681,036	Fund (Account - General)		753,733
0	Fund (Account)		0
0	Superannuation Fund (Account)		0
0	Political Fund (Account)		0
71,057	Revaluation Reserve		0
	Liabilities		
0	Amount held on behalf of central trade union political fund	0	
0	Loans: From other trade unions	0	
0	Loans: Other	0	
0	Bank overdraft	0	
2,028	Tax payable	0	
3,283	Sundry creditors	2,494	
9,820	Accrued expenses	7,961	
14,211	Provisions	0	
3,286	Other liabilities - PAYE	6,045	
	Total liabilities		16,500
	Total assets		737,233

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			1,909	32,670		34,579
Additions			0	17,294		17,294
Disposals			0	(8,991)		(8,991)
Revaluation/Transfers			0	0		0
At end of year			1,909	40,973		42,882
Accumulated Depreciation						
At start of year			755	13,339		14,094
Charges for year			244	6,519		6,763
Disposals			0	(1,966)		(1,966)
Revaluation/Transfers			0	0		0
At end of year			999	17,892		18,891
Net book value at end of year			910	23,081		23,991
Net book value at end of previous year			1,154	19,331		20,485

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)	21,320	
Total quoted (as Balance Sheet)	21,320	
Original Cost of Quoted Investment	22,915	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Money market deposits	239	
Other unquoted investments (to be specified)		
Investment Properties	525,024	
Total unquoted (as Balance Sheet)	525,263	
Market Value of Unquoted Investments	525,263	

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	190,413		190,413
From Investments	36,776		36,776
Other Income (including increases by revaluation of assets)	8,650		8,650
Total Income	235,839		235,839
Expenditure			
Expenditure	163,142		163,142
Total Expenditure	163,142		163,142
Funds at beginning of year (including reserves)	681,036		681,036
Funds at end of year (including reserves)	753,733		753,733
Assets			
Fixed Assets			23,991
Investment Assets			546,583
Other Assets			199,659
		Total Assets	770,233
Liabilities			
		Total Liabilities	16,500
Net assets (Total Assets less Total Liabilities)			753,733

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?

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

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? 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.

Attached behind.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

Union information

The Retail Book, Stationery and Allied Trades Employees' Association is a Trade Union.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the members have a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. Thus the members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the Union cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the comprehensive income statement.

Where fair value cannot be achieved without undue cost or effort, investment property is accounted for as tangible fixed assets.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

1.6 Impairment of fixed assets

At each reporting period end date, the Union reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply.

1.7 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The Union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 Section 1A to all of its financial instruments.

Financial instruments are recognised in the Union's statement of financial position when the Union becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

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 Union after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, and loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

The Union has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a Union not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of £32.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Union is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies (Continued)

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

1.12 Investments

Listed investments are initially stated at cost. Subsequently they are measured at market value at the reporting end date. The surplus or deficit on revaluation is recognised in the comprehensive income statement.

2 Operating surplus

	2018	2017
	£	£
Operating surplus for the year is stated after charging/(crediting):		
Fees payable to the Union's auditor for the audit of the Union's financial statements	4,620	4,500
	<u>4,620</u>	<u>4,500</u>

Administrative expenses includes the following:

Allowances and expenses		
- president's expenses	11,560	6,287
- vice president's expenses	2,647	1,138
- delegate's expenses	9,097	700
- conference and training costs	5,264	3,776
- national officer's expenses	854	2,331
- other expenses	595	1,595
	<u>30,017</u>	<u>15,827</u>
Claims and benefits		
- death claims	300	985
- legal fees regarding members' claims	-	-
- gifts and grants to members	350	284
	<u>650</u>	<u>1,269</u>

3 Employees

The average monthly number of persons employed by the Union during the year was 3 (2017 - 4).

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

4 Interest receivable and similar income	2018 £	2017 £
Interest receivable and similar income includes the following:		
Income from shares in group undertakings	668	12,385
Income from other fixed asset investments	-	99
	668	12,484
5 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 January 2018		34,579
Additions		17,294
Disposals		(8,991)
At 31 December 2018		42,882
Depreciation and impairment		
At 1 January 2018		14,094
Depreciation charged in the year		6,764
Eliminated in respect of disposals		(1,967)
At 31 December 2018		18,891
Carrying amount		
At 31 December 2018		23,991
At 31 December 2017		20,485
6 Investment property		2018 £
Fair value		
At 1 January 2018		172,008
Additions		353,016
At 31 December 2018		525,024

Investment property comprises of 4 residential properties and a caravan situated on a holiday park (2017 - 1 residential property and a caravan). The fair value of the investment properties has been arrived at on the basis of the cost of the properties and in the Unions opinion no significant changes in value have occurred since their purchases.

On historical cost basis these would have been included at an original cost of £525,024 (2017 - £172,008).

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

6	Investment property	(Continued)	
7	Fixed asset investments	2018	2017
		£	£
	Listed Investments	21,559	107,214
		<u>21,559</u>	<u>107,214</u>
	Movements in fixed asset investments		
		Listed	Total
		Investments	
		£	£
	Cost or valuation		
	At 1 January 2018	107,214	107,214
	Additions	20,000	20,000
	Valuation changes	(73,179)	(73,179)
	Disposals	(32,476)	(32,476)
		<u>21,559</u>	<u>21,559</u>
	At 31 December 2018	21,559	21,559
		<u>21,559</u>	<u>21,559</u>
	Impairment		
	At 1 January 2018	-	-
		<u>-</u>	<u>-</u>
	At 31 December 2018	-	-
		<u>-</u>	<u>-</u>
	Carrying amount		
	At 31 December 2018	21,559	21,559
		<u>21,559</u>	<u>21,559</u>
	At 31 December 2017	107,214	107,214
		<u>107,214</u>	<u>107,214</u>
8	Debtors	2018	2017
		£	£
	Amounts falling due within one year:		
	Other debtors	41,561	34,098
		<u>41,561</u>	<u>34,098</u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

9 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	954	553
Corporation tax	-	2,028
Other taxation and social security	6,045	3,286
Other creditors	9,501	12,550
	<u>16,500</u>	<u>18,417</u>

10 Revaluation reserve

	2018 £	2017 £
At beginning of year	71,057	157,055
Effect of transition to FRS 102	-	-
	<u>71,057</u>	<u>157,055</u>
At beginning of year	71,057	157,055
Other movements	(71,057)	(85,998)
	<u>-</u>	<u>71,057</u>

11 Related party transactions

During the year ended 31 December 2010 a loan of £30,000 was granted to the Union's President, Mr. D. Pickles. In January 2015 a further £10,000 was borrowed from the Union, which was added to the original loan still outstanding and the loan was changed to 6% fixed interest.

As at 31 December 2018 the balance outstanding was £15,020 (2017 - £16,483) which is shown in Other Debtors, of which £13,466 (2017 - £15,020) is due after one year.

The loan is unsecured, however the Union has received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

12 Honoraria

During the year £3,540 (2017 - £3,300) was paid in respect of the Trustees.

13 Approval of financial statements

The financial statements were approved by the Trustees on 7 March 2019 and by the Executive Council of 1 April 2019. Final approval was given to the financial statements by the Annual Delegates Conference on 2 - 4 April 2019.

Accounting policies


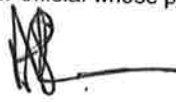
(see notes 84 and 85)

Attached behind.

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.

<p>President's Signature:</p>  <p>Name: David Pickles</p> <p>Date: 24/6/19</p>	<p>Vice-President's Signature: (or other official whose position should be stated)</p>  <p>Name: Andy Sweatman</p> <p>Date: 24/6/19</p>
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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)

YES

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)

YES


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:

Auditor's report (continued)

Attached behind.

Signature(s) of auditor or auditors:		
Name(s):	Emily Ness for and on behalf of Ross Brooke Ltd	
Profession(s) or Calling(s):	ACA	
Address(es):	2 Old Bath Road Newbury Berkshire RG14 1QL	
Date:	24-06-2019	
Contact name for enquiries and telephone number:	Emily Ness 01635 555 666	

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

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

Opinion

We have audited the financial statements of The Retail Book, Stationery and Allied Trades Employees' Association (the 'Association') for the year ended 31 December 2018, which comprise the Income and Expenditure Account, Statement of Comprehensive Income and Statement of Financial Position, 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 Section 1A '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 Association's affairs as at 31 December 2018 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 Association 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 Association's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Association has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association'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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Trustees Responsibilities Statement, the Association 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 Association 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 Association is responsible for assessing the Association'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 Association either intends to liquidate the Association 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 Association's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Emily Ness ACA (Senior Statutory Auditor)
for and on behalf of Ross Brooke Ltd

Chartered Accountants
Statutory Auditor



24/06/2019
2 Old Bath Road
Newbury
Berkshire
RG14 1QL

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?

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

If "NO" Please explain below:

Signature	
Name	David Pickles
Office held	President
Date	24/6/15