

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

Trade Union's details

Name of Trade Union:

Advance

Year ended:

31 December 2018

List number:

566T

Head or Main Office address:

2n Floor
16/17 High Street
Tring
Herts
HP23 5AH

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

www.advance-union.org

General Secretary:

Linda Rolph

Telephone Number:

01442 891122

Contact name for queries regarding the completion of this return:

Sailesh P Mehta, HW Fisher & Company

Telephone Number:

020 7388 7000

E-mail:

smehta@hwfisher.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	1,774	212		4	1,990
Female	4,450	300	2	7	4,759
Total	6,224	512	2	11	A 6,749

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

6,749

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

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
No changes to officers during the year			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

--

and names:

--

Officers in post

(see note 12)

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

Name of Officer	Position held
Linda Rolph	General Secretary
Rose O'Neil	Deputy General Secretary
Gerry Maloney	Assistant General Secretary
Jim Leonard	Assistant General Secretary
Roberta Barbour	Advance Consultant
Keith Hoyland	Advance Consultant
Debbie Croucher	Advance Consultant
Caroline Stevens	NEC Chair
Maria Maleki	NEC Vice-Chair
Nicola O'Shea	NEC – North Region
Sue Grundy	NEC – South-west & Central
Annette McColgan	NEC – London & east
Nicola Jones	NEC – Head Office Sites
Cathy Kelly	NEC – Retail Contact Centres
Joann O'Neill	NEC - Geoban

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		547,196
From Members: Other income from members (specify)		
Total other income from members		547,196
Total of all income from members		547,196
Investment income (as at page 12)		(80,261)
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	137,846	
Total of other income (as at page 4)		
	Total income	604,781
Expenditure		
Benefits to members (as at page 5)		45,233
Administrative expenses (as at page 10)		410,343
Federation and other bodies (TUS Affiliation fees)	19,063	
Total expenditure Federation and other bodies		474,639
Taxation		
	Total expenditure	474,639
Surplus (deficit) for year		130,142
Amount of general fund at beginning of year		2,761,889
Amount of general fund at end of year		2,892,031

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

	£		£
Representation – Employment Related Issues		brought forward	25,721
		Education and Training services	
		Training and support	2,069
		Library publications	161
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Magazine costs	25,721		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
		Membership Recruitment	17,282
Dispute Benefits			
Other Cash Payments			
carried forward	25,721	Total (should agree with figure in General Fund)	45,233

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 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 year	
		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))	£
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	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	
(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	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	

**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		171,206
Salaries and Wages included in above	£171,206	
Auditors' fees		19,360
Legal and Professional fees		425
Occupancy costs		33,247
Stationery, printing, postage, telephone, etc.		2,893
Expenses of Executive Committee (Head Office)		3,232
Expenses of conferences		73,221
Other administrative expenses (specify)		
Bookkeeping		10,800
Donations		11,541
Maintenance and leasing		40,559
Investment management fee		16,676
Sundry expenses		4,252
Other Outgoings		
Interest payable:		
Bank charges and HP interest		7,616
Mortgages		
Other loans		
Depreciation		34,653
VAT recovered		(5,869)
Surplus on sale of fixed assets		(13,469)
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	410,343
Charged to:	General Fund (Page 3)	410,343
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	410,343

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 £
Linda Rolph - General Secretary	16,404	2,167		Car	4,992	23,563
Rose O'Neil – Deputy General Secretary				Car	4,776	4,776

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			8,398
Dividends (gross) from:			
Equities (e.g. shares)			47,370
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			7,974
Other investment income (specify)			
Loss on sale of investments			(5,065)
Decrease in investment values			(138,938)
		Total investment income	(80,261)
Credited to:			
		General Fund (Page 3)	(80,261)
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	(80,261)

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
45,419	Fixed Assets (at page 14)		41,036
	Investments (as per analysis on page 15)		
1,956,480	Quoted (Market value: £1,861,901)		1,861,901
37,361	Unquoted		26,604
268,327	Investment property		268,327
2,262,168	Total Investments		2,156,832
	Other Assets		
	Loans to other trade unions		
53,438	Sundry debtors		48,121
450,457	Cash at bank and in hand		695,676
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
503,895	Total of other assets		743,797
2,811,482	Total assets		2,941,665
2,761,889	Fund (Account)		2,892,031
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
49,593	Sundry creditors		49,634
	Accrued expenses		
	Provisions		
	Other liabilities		
2,811,482	Total liabilities		2,941,665
2,811,482	Total assets		2,941,665

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			95,386	89,074		184,460
Additions			1,090	29,180		30,270
Disposals				(30,318)		(30,318)
Revaluation/Transfers						
At end of year			96,476	87,936		184,412
Accumulated Depreciation						
At start of year			71,928	67,113		139,041
Charges for year			18,059	16,594		34,653
Disposals				(30,318)		(30,318)
Revaluation/Transfers						
At end of year			89,987	53,389		143,376
Net book value at end of year			6,489	34,547		41,036
Net book value at end of previous year			23,458	21,961		45,419

Analysis of investments
(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	1,401,117	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Bonds	460,784	
Total quoted (as Balance Sheet)	1,861,901	
Market Value of Quoted Investment	1,861,901	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Bank deposits	26,604	
Other unquoted investments (to be specified)		
Investment property	268,327	
Total unquoted (as Balance Sheet)	294,931	
Market Value of Unquoted Investments	294,931	

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 checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	547,196		547,196
From Investments	(80,261)		(80,261)
Other Income (including increases by revaluation of assets)	137,846		137,846
Total Income	604,781		604,781
Expenditure (including decreases by revaluation of assets)	474,639		474,639
Total Expenditure	474,639		474,639
Funds at beginning of year (including reserves)	2,761,889		2,761,889
Funds at end of year (including reserves)	2,892,031		2,892,031
Assets			
Fixed Assets			41,036
Investment Assets			2,156,832
Other Assets			743,797
		Total Assets	2,941,665
Liabilities		Total Liabilities	49,634
Net assets (Total Assets less Total Liabilities)			2,892,031

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 below the instructions.


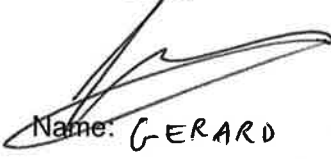
Accounting policies

(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.

<p>Secretary's Signature:</p>  <p>Name: Linda Ralph</p> <p>Date: 30th May 2019</p>	<p>Chairman's Signature: (or other official whose position should be stated)</p>  <p>Name: GERARD MOLONEY</p> <p>Date: 30/05/19</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	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	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.

YJS

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.

YJS

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 section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

AUDITOR'S REPORT (continued)

Signature(s):

H W Fisher & Co

Name(s):

H W Fisher & Company

Profession(s) or Calling(s):

**Chartered Accountants
Statutory Auditor**

Address(es):

**Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom**

Date:

12 June 2019

Contact name and telephone number:

**Sailesh P Mehta
020 7388 7000**

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.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF THE
ADVANCE****Opinion**

We have audited the financial statements of Advance ["The Union"] for the year ended 31 December 2018 which comprise the Income and Expenditure account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2018 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to the 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 ISA's (UK) require us to report to you where:

- The National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The National Executive Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt a 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 National Executive Committee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors report thereon. Our opinion of 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 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.



**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF THE
ADVANCE**

Matters on which we are required to report by exception

The Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

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

We have nothing to report in this regard.

Responsibilities of the National Executive Committee

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

In preparing the financial statements, the National Executive Committee is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Committee either intends to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report to the members of The Union

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

H W FISHER & COMPANY
Chartered Accountants
Statutory Auditor

Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom

Date: 12 June 2019


Membership audit certificate
Section two

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

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

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	Linda Rolph
Office held	General Sec
Date	12/5/2019.

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2018

Accounting Convention

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

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

Going concern

The members of the National Executive Committee consider that there are no material uncertainties about the Union's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Critical Judgements

Under HMRC rules affecting taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability. Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly in the opinion of the management, the revaluation of properties and investments does not give rise to a timing difference and to deferred tax liabilities.

Key Sources of estimation uncertainty

The cost of defined benefit pension plans is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2018

removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 17.

Subscriptions

Subscriptions are accounted for on an accruals basis.

Expenditure

All expenditure in the accounts is inclusive of VAT where applicable.

Current Taxation

Corporation tax is payable on all interest income, rental income and chargeable gains arising on the disposal of properties and investments but only to the extent that these exceed expenditure on provident benefits.

Deferred Taxation

Deferred tax liabilities arise in relation to the difference between the fair value of properties and investments and their original cost less any indexation applicable.

Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure account.

The Union has adopted a reinvestment policy whereby all realised proceeds on disposal of properties and investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

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 provided on all tangible fixed assets to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Fixtures, fittings & equipment	25% - 50%
Motor vehicles	25%

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 recognised in the profit and loss account.

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2018

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

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 to all of its financial instruments.

Financial assets are recognised in the union's balance sheet when the union becomes party to the contractual provisions of the instrument.

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

Basic financial assets

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

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes recognised in the income and expenditure account, except that investments in equity instruments that are not publically traded and whose fair value cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date. They are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure accounts.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the activity of the Union from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price and derecognised when the Union's obligations are discharged cancelled or they expire.

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2018

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. This is a change from prior period accounts where fixed asset investments were held at historical cost less any provision for impairment. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised gains and losses

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

1 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Union consider that there were no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2 OTHER INCOME	2018	2017
	£	£
Draws and lotteries:		
Draw income	30,746	31,319
Prizes awarded	(22,900)	(23,200)
Management expenses allowance	130,000	127,500
	<u>137,846</u>	<u>135,619</u>
3 SERVICES TO MEMBERS	2018	2017
	£	£
Magazine costs	25,721	44,937
Membership supplies and recruitment	5,056	11,694
Postage	951	952
Telephone and fax	12,226	10,362
Training and support	2,069	4,518
Library publications	161	143
VAT recoverable	(5,869)	(11,360)
	<u>40,315</u>	<u>61,246</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

4	COMMITTEE AND MEETING COSTS	2018	2017
		£	£
	National Executive Committee	3,232	4,306
	External committee costs	20,727	21,421
	Management expenses	49,755	54,355
	Other committee and area meetings	21,802	11,923
		<u>95,516</u>	<u>92,005</u>
5	ADMINISTRATION EXPENSES	2018	2017
		£	£
	Audit and accountancy	19,360	20,880
	Bookkeeping	10,800	11,110
	Legal and professional	425	599
	Bank charges and hire purchase interest	7,616	7,302
	Donations	11,541	14,854
	Printing and stationery	1,942	2,028
	Gifts and samples	689	
	Sundry expenses	3,563	4,317
	Investment management fee	16,676	16,187
		<u>72,612</u>	<u>77,277</u>
6	PREMISES AND EQUIPMENT COSTS	2018	2017
		£	£
	Cleaning	-	-
	Rent, rates and insurance	28,766	5,064
	Repairs and maintenance	2,367	1,681
	Utilities	2,114	1,970
	Motor	7,192	6,068
	Office equipment and computer	33,367	28,905
	Gain on sale of fixed assets	(13,469)	-
	Depreciation	34,653	33,059
		<u>94,990</u>	<u>76,747</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

7 TANGIBLE FIXED ASSETS	Motor Vehicles	Fixtures, fittings & equipment	Total
	£	£	£
COST			
At 1 January 2018	89,074	95,386	184,460
Additions	29,180	1,090	30,270
Disposals	(30,318)	-	(30,318)
At 31 December 2018	<u>87,936</u>	<u>96,476</u>	<u>184,412</u>
ACCUMULATED DEPRECIATION			
At 1 January 2018	67,113	71,928	139,041
Charge for the year	16,594	18,059	34,653
Relating to disposals	(30,318)	-	(30,318)
At 31 December 2018	<u>53,389</u>	<u>89,987</u>	<u>143,376</u>
NET BOOK VALUE			
At 31 December 2018	<u>34,547</u>	<u>6,489</u>	<u>41,036</u>
At 31 December 2017	<u>21,961</u>	<u>23,458</u>	<u>45,419</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

8 INVESTMENTS

MARKET VALUE	<u>Listed</u>			Total £
	Equities £	Bonds £	Deposits £	
At 1 January 2018	1,476,147	480,333	37,361	1,993,841
Additions	126,786	30,516		157,302
Disposals	(88,327)	(24,616)		(112,943)
Net movement in cash deposits			(10,757)	(10,757)
Change in Investment Values	(113,489)	(25,449)		(138,938)
At 31 December 2018	<u>1,401,117</u>	<u>460,784</u>	<u>26,604</u>	<u>1,888,505</u>

	Cost £	Market £
Equities	917,555	1,401,117
Bonds	362,817	460,784
Bank deposits	126,198	26,604
	<u>1,406,570</u>	<u>1,888,505</u>

9 INVESTMENT PROPERTY

	2018 £
FAIR VALUE	
At 1 January 2018	268,327
Increase in value	-
At 31 December 2018	<u>268,327</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

10	DEBTORS AND PREPAYMENTS	2018	2017
		£	£
	Trade debtors	32,500	31,875
	Other debtors	3,737	5,973
	Prepayments and accrued income	11,884	15,590
		<u>48,121</u>	<u>53,438</u>
11	CREDITORS AND ACCRUALS	2018	2017
		£	£
	Trade creditors	9,774	16,627
	Other creditors	21,227	15,510
	Taxes and social security	3,033	3,056
	Accruals and deferred income	15,600	14,400
		<u>49,634</u>	<u>49,593</u>
12	FINANCIAL INSTRUMENTS	2018	2017
		£	£
	Financial assets:		
	Measured at fair value through income and expenditure	1,861,901	1,956,480
	Basic debt instruments measured at cost less impairment	30,341	43,334
	Cash and cash equivalents	695,676	450,457
		<u>2,587,918</u>	<u>2,450,271</u>
	Financial liabilities:		
	Short-term debt instruments measured at cost	46,601	46,537
	Total financial liabilities	<u>46,601</u>	<u>46,537</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

13 OPERATING LEASE COMMITMENTS

At 31 December 2018 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings		Other	
	2018	2017	2018	2017
	£	£	£	£
Within one year	11,557	11,557	3,984	3,984
In the second to fifth years inclusive	46,228	46,228	5,976	9,960
After five years	33,088	44,645	-	-
	<u>90,873</u>	<u>102,430</u>	<u>9,960</u>	<u>13,944</u>