

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

Trade Union's details

Name of Trade Union:

Association of Revenues and Customs

Year ended:

31 December 2018

List number:

708T

Head or Main Office address:

Elizabeth House
6th Floor
39 York Street
London
SE1 7NQ

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

Yes

No

(Tick as appropriate)

Website address (if available)

General Secretary:

Dave Penman

Telephone Number:

0207 401 5555

Contact name for queries regarding the completion of this return:

Jawad Raza

Telephone Number:

0207 401 5580

E-mail:

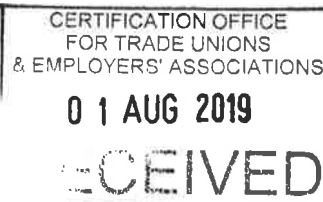
jawad@fda.org.uk

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

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

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

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.



Return of members
(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	1278	54	0	0	1332
Female	918	28	0	0	946
Total	2196	82	0	0	A 2278

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

2178

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

6

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
attached			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

FDA

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:

ARC Committee changes to December 2018

Title of Office	Name of Offer Holding office	Current Yes/No	Date Ceasing to hold office/Appointed for 2 year term or following AGM whichever is sooner
President	Vicky Johnson	No	Resigned AGM 2018
President	Paula Houghton	Yes	Appointed AGM 2018
Deputy President	Laurence Hutton	Yes	“ “
Treasurer	Conor Burke	Yes	Appointed AGM 2018
Vice President	John Parkhouse	Yes	Elected AGM 2018
Deputy President	Paula Houghton	No	Resigned AGM 2018
Vice President	Helen Baird-Parker	Yes	Re-elected AGM 2018
Vice President	Julie Blayney	No	Resigned AGM 2018
Vice President	Laurence Hutton	No	“ ”
Vice President	David Cooper	Yes	Re-elected AGM 2018
Vice President	Iain Campbell	Yes	“ ”
Vice President	Vicky Johnson	Yes	Re-elected AGM 2018
Vice President	Eugene Mitchell	No	Resigned December 2018
Vice President	Jim Rogers	Yes	Re-elected AGM 2018
Committee	Dave Stuart	No	May 2016
Committee	Andy Nixon	No	“ ”
Committee	Michelle Wyer	No	Re-elected AGM 2018
Committee	Fahad Akhtar	Yes	Re-elected AGM 2018
Committee	Tom Langrish	Yes	Elected AGM 2018
Committee	Amy Carr	Yes	May 2016
Committee	Kenny Mitchell	Yes	Elected AGM 2018
Committee	Heather Morrison	Yes	Re-elected AGM 2018
Committee	Spencer Munn	Yes	Re-elected AGM 2018
Committee	Tony Wallace	Yes	Re-elected AGM 2018
Committee	Benjamin Barnett	No	Resigned AGM 2018
Committee	Ashley Falla	No	Resigned AGM 2018
Committee	Joshua Flew	Yes	Re-elected AGM 2018
Committee	Heather Morrison	Yes	Re-elected AGM 2018
Committee	Iona Stevenson	No	Resigned AGM 2018

ARC Committee changes to December 2018

Committee	Marlina Serdari	No	Resigned AGM 2018
Committee	John Parkhouse	No	Resigned AGM 2018

List of officers as at December 2018

Paula Houghton – President
 Laurence Hutton – Deputy President
 Connor Burke - Treasurer

Helen Baird-Parker – Vice President
 Vicky Johnson – Vice President
 David Cooper – Vice President
 Jim Rogers – Vice President
 John Parkhouse – Vice President

Tom Langrish – Committee Member
 Kenny Mitchell – Committee Member
 Michelle Wyer – Committee Member
 Fahad Akhtar – Committee Member
 Amy Carr – Committee Member
 Heather Morrison – Committee Member
 Spencer Munn – Committee Member
 Tony Wallace – Committee Member
 Joshua Flew – Committee Member
 Heather Morrison – Committee Member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		159,294
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		14,795
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	174,089
Expenditure		
Benefits to members (as at page 5)		216,203
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	216,203
	Surplus (deficit) for year	(42,114)
	Amount of general fund at beginning of year	374,974
	Amount of general fund at end of year	332,860

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

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Total other income		
Total of all other income		

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

	£		£
Representation – Employment Related Issues		brought forward	
Centre & Casework	2,752	Education and Training services	
Legal Fees	110,445	Training	534
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Stationery	4,449		
Campaigns	3,000		
ARC News	12,340	Salary Costs	
Website support	7,416		
Advisory Services			
Audit	2,135		
Accounting & Investment advice	1,500	Other Benefits and Grants (specify)	
Dispute Benefits		Diaries	2,708
		Committee & Officers	44,837
		Conference & AGM	24,016
		Sundry expenses	71
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	216,203

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 (d)

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

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

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

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

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

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		
Salaries and Wages included in above	£	
Auditors' fees		
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Pension Contributions £	Benefits			Total £
				Description	Other Benefits		
					Value £	£	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			14,555
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			240
Other investment income (specify)			
			14,795
		Total investment income	14,795
		Credited to:	
		General Fund (Page 3)	14,795
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	14,795

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
255,812	Quoted (Market value £)		270,366
10,000	Unquoted		10,000
265,812	Total Investments		280,366
	Other Assets		
	Loans to other trade unions		
5,820	Sundry debtors		23,635
121,195	Cash at bank and in hand		63,768
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
127,015	Total of other assets		87,403
392,827	Total assets		367,769
374,974	General Fund		332,860
	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		
17,853	Sundry creditors		34,909
	Accrued expenses		
	Provisions		
	Other liabilities		
17,853	Total liabilities		34,909
392,827	Total assets		367,769

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
UK Ordinary Shares	0	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Unit Trusts & OEICs	270,366	
Total quoted (as Balance Sheet)	270,366	
Market Value of Quoted Investment	780,469	
Unquoted		
Equities		
Unity Trust Bank plc	10,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	10,000	
Market Value of Unquoted Investments	10,000	

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	159,294		159,294
From Investments	14,795		14,795
Other Income (including increases by revaluation of assets)	0		0
Total Income	174,089		174,089
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	216,203		216,203
Funds at beginning of year (including reserves)	374,974		374,974
Funds at end of year (including reserves)	332,860		332,860
Assets			
Fixed Assets			
Investment Assets			280,366
Other Assets			87,403
		Total Assets	367,769
Liabilities			
		Total Liabilities	34,909
Net assets (Total Assets less Total Liabilities)			332,860

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: [redacted] 0

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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.

Refer to attached accounts

Accounting policies

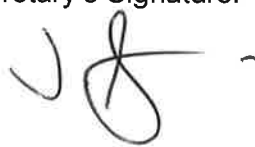

(see notes 84 and 85)

Refer to attached accounts

Signatures to the annual return

(see notes 86 and 87)

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

Secretary's Signature:  Name: Jawad Raza Date: 18/7/19	Chairman's Signature: ARC President (or other official whose position should be stated)  Name: Paula Houghton Date: 18/7/19
---	---

Checklist

(see notes 88 and 89)

(please tick as appropriate)

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

YES - REFER TO AUDIT REPORT IN THE ATTACHED ACCOUNTS

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.

YES - REFER TO AUDIT REPORT IN THE ATTACHED ACCOUNTS


3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

YES - REFER TO AUDIT REPORT IN THE ATTACHED ACCOUNTS

Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	CIVVALS LIMITED	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS & REGISSTERED AUDITORS	
Address(es):	50 SEYMOUR STREET LONDON W1H 7JG	
Date:	26/07/2019	
Contact name for enquiries and telephone number:	M TULLETT 0207 258 3461	

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

REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

Opinion

We have audited the financial statements of the Association of Revenue and Customs (ARC) for the year ended 31 December 2018 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Trustees' report. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 105 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The officers are responsible for the 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

REPORT OF THE AUDITORS TO THE MEMBERS OF ASSOCIATION OF REVENUE AND CUSTOMS

Responsibilities of officers

As explained more fully in the Statement of Officers' Responsibility (set out on page 3 of the Trustees Report), the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



CIVVALS LIMITED
Statutory Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

1 May 2019

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

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

YES/NO

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

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

Membership audit certificate
Section one

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

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

YES/NO

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

YES/NO

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

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

Membership audit certificate (continued)

Signature of assurer	<i>Mark Tullett.</i>
Name	MARK TULLETT on behalf of Civvals Limited
Address	CIVVALS LIMITED 50 SEYMOUR STREET LONDON W1H 7JG
Date	26/07/2019
Contact name and telephone number	MARK TULLETT 0207 258 3461

ASSOCIATION OF REVENUE AND CUSTOMS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS
01 AUG 2019
RECEIVED

**ASSOCIATION OF REVENUE AND CUSTOMS
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

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Balance Sheet	5
Notes to the Financial Statements	6 - 7
Auditors Report	8 - 9

ASSOCIATION OF REVENUE AND CUSTOMS

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The accounts for the year ended 31 December 2018 show a deficit of £42,114. This deficit is mainly the result of significant legal costs which we had anticipated at the start of 2018 and has been partly offset by cost reductions achieved elsewhere and the inclusion again this year of the income earned on our investments and mainly reinvested in them. Distributions totalling £14,555 have been added to the cost of our investments. Legal costs will be significant again in 2019 as our Equal Pay claim was heard by Court of Appeal during Spring 2019 and litigation of the issue continues.

Our net assets have decreased by £42,114 to £332,860. This reflects our investments at cost of £280,366 rather than their value at 31 December 2018 of £790,469. This difference between value and costs provides us with additional reserves to deal with unforeseeable events.

We continue to seek ways of increasing our income and ensuring we continue getting best value for the expenditure we incur.

Subscription income has reduced compared to 2017 and we will continue with our ongoing drive to increase our membership density across the section. As in previous years our subscription income is a percentage of members' subscriptions remitted to us by the FDA under the Transfer of engagement dating back to us becoming a section of the FDA. Each of us pays our monthly subscriptions to FDA who retain the balance in accordance with the Transfer Agreement to pay for staff and other establishment costs. Following a rule change at ADC 2017 the rebate fell from 30% of subscriptions in 2017 to 25% in 2018.

We continue to obtain significant savings in 2018 compared to previous years by holding Conference and the annual dinner outside of London. However, our costs in 2019 will be higher as we will be holding Conference for this year in London.

Committee and officers' expenses fell in 2018 compared to 2017 and remain significantly lower than in previous years. This is partly attributable to a number of vacant positions on the Committee which remained unfilled throughout 2018. Centre expenses have continued to fall. Centre expenses includes expenses incurred by members, other than committee members, on caseworking. All committee members' expenses are included within committee and officers' expenses, including significant expenditure on caseworking.

Committee and officers' expenses are the most significant element of our expenditure and committee members endeavour to keep these as low as possible.

There were no postal ballots in 2018 or 2017 requiring administration by Popularis.

Our legal fees have risen significantly during 2018 and included several cases dealing with disability discrimination and our continuing Equal Pay fight. We have a number of cases in the Employment Tribunal during 2019, including our Equal Pay claim mentioned above so costs may remain significant.

Our spending on ARC News continues to fall as we reduce the number of paper editions and use the ARC website and email as our main conduit for communications with members.

ASSOCIATION OF REVENUE AND CUSTOMS

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

In line with the our deficit of £42,114, our cash balance has decreased by £57,427. The difference comprises mainly of our reinvested investment income and increases of closing debtor and creditor balances. The committee continue to monitor our ongoing cash requirements and will invest cash balances not needed to meet forecast expenditure taking account of forecast income in the short to medium term.

Accounting Policies

- a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 105 applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- b) The accounts have been prepared under the historical cost convention.
- c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future.
- d) Subscription income is accounted for on a receivable basis for the current year.
- e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)

Under section 32A of the Act the following information must be included in this report.

ARC has not provided any member of the Executive, the President or the General Secretary with any salary or any benefits during the year.

A member who is concerned that some irregularity may be occurring or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigate further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concerns with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, the member should consider obtaining independent legal advice.

ASSOCIATION OF REVENUE AND CUSTOMS

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.



Conor Burke, Honorary Treasurer, on behalf of trustees.

1 May 2019

**ASSOCIATION OF REVENUE AND CUSTOMS
INCOME AND EXPENDITURE ACCOUNT
FOR THE 12 MONTHS ENDED 31 DECEMBER 2018**

	Year Ended 31/12/2018 £	Year Ended 31/12/2017 £
INCOME		
Subscriptions	159,294	194,798
Investment Income	14,795	11,418
Sundry Receipts	-	2,036
	<u>174,089</u>	<u>208,252</u>
EXPENDITURE		
Training	534	-
Diaries	2,708	2,474
Conference / AGM	24,016	27,694
Website Development	-	-
Website Support	7,416	7,818
Committee / Officers	44,837	52,951
Stationery, printing and postage	4,449	1,984
Campaigns	3,000	3,000
ARC News	12,340	21,566
Centre and Caseworker expenses	2,752	6,165
Sundry Expenses	71	87
Ballots	-	-
Legal Fees	110,445	18,341
Audit	2,135	1,625
Accountancy & Investment Advice	1,500	1,488
	<u>216,203</u>	<u>145,193</u>
SURPLUS (DEFICIT) TO GENERAL FUND	<u>(42,114)</u>	<u>63,059</u>

ASSOCIATION OF REVENUE AND CUSTOMS

BALANCE SHEET

AS AT 31 DECEMBER 2018

	31 December 2018		31 December 2017		Notes
	£	£	£	£	
FIXED ASSETS					
Investments		280,366		265,812	1
		<u>280,366</u>		<u>265,812</u>	
CURRENT ASSETS					
Debtors	23,635		5,820		2
Cash at Bank and Current Investments	63,768		121,195		3
	<u>87,403</u>		<u>127,015</u>		
CURRENT LIABILITIES					
Creditors	34,909		17,853		4
	<u>34,909</u>		<u>17,853</u>		
Net Current Assets		52,494		109,162	
NET ASSETS		332,860		374,974	
MEMBERS' FUNDS					
Political Fund		-		-	5
General Fund brought forward		374,974		175,948	
T/F from Political Fund to General Fund		-		135,966	
Surplus / (Deficit) for year		(42,114)		63,060	
		<u>332,860</u>		<u>374,974</u>	

The balance sheet as at 31 December 2018 and the income and expenditure account for the year then ended are certified correct to the best of my knowledge and belief.



Conor P Burke
Treasurer

Date: 1 May 2019

ASSOCIATION OF REVENUE AND CUSTOMS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1. Investments	2018	2017
Shares in Unity Trust Bank at cost	£ 10,000	£ 10,000
Investments in Unit Trusts (note 6)	270,366	255,812
	280,366	265,812
2. Debtors	2018	2017
AGM	£ -	£ -
ARC Benevolent Fund	10,008	0
Subscriptions	800	800
ARC News	6,794	1,913
Committee	-	-
Diaries	3,706	399
	2,326	2,708
	23,634	5,820
3. Cash at bank and current accounts	2018	2017
Bank account	£ 63,768	£ 121,195
Centre balances	-	-
	63,768	121,195
4. Creditors	2018	2017
FDA	£ -	£ -
Website support	686	2,461
ARC News	618	600
Legal costs	-	-
Audit	29,577	11,652
Investment advice	1,800	1,500
Committee	1,500	1,200
Other accruals	728	385
	-	55
	34,909	17,853
5. Political Fund	2018	2017
Balance brought forward	£ -	£ 133,851
Subscriptions for year	-	2,115
less expenditure	-	-
Transfer to General Fund per decision of 2017 AGM	-	-
Balance carried forward	-	(135,966)
	-	-

ASSOCIATION OF REVENUE AND CUSTOMS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

6. Investments

Investments:

Unit Trusts	2018		Value	2017	
	Number	Cost		Number	Cost
		£	£		£
Scottish Widows Ethical	49,341.20	38,462	73,666	49,341.18	37,489
Edentree Amity A	47,155.02	36,012	98,224	45,851.75	34,438
Kames Ethical A	88,626.29	38,173	148,015	88,626.29	35,847
F&C Responsible UK Income	85,010.61	83,483	211,591	85,010.61	74,440
F&C Responsible Global Equity	13,232.74	12,500	65,874	13,232.74	12,500
Henderson Global Care Growth	23,596.29	33,675	67,013	23,596.29	33,248
Jupiter Ecology	34,781.96	28,062	116,186	34,781.96	27,850
		270,366	780,370		255,812
					878,604

Shares	2018		Value	2017	
	Number	Cost		Number	Cost
		£	£		£
Lloyds plc	191	-	99	191	-
Unity Trust Bank plc	10,000	10,000	10,000	10,000	10,000
		10,000	10,099		10,130
					10,130
Totals		£280,366	£790,469		£265,812
					£888,734

We received distributions of £14,555 from some of our investments during 2018. This income has been added to the cost of the relevant investments and included as investment income in the income and expenditure account.

7. Campaigns

Materials and expenses (excluding committee members' expenses) on:

	2018	2017
	£	£
Common Vision UK	3,000	3,000
	3,000	3,000