

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

**Trade Union's details**

Name of Trade Union:

EMPLOYEES GENERAL UNION

Year ended:

31 DECEMBER 2018

List number:

804T

Head or Main Office address:

64 SAUNDERS NESS ROAD  
ISLE OF DOGS  
LONDON  
E14 3EA

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

Yes

No

(Tick as appropriate)

Website address (if available)

General Secretary:

KATHY MCTASNEY

Telephone Number:

07792595163

Contact name for queries regarding the completion of this return:

KATHY MCTASNEY

Telephone Number:

07792595163

E-mail:

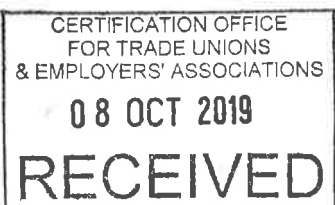
KATHYMCTASNEY23@AOL.COM

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	24				24
Female	31				31
Total	55				<b>A</b> 55

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

55

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

0

## Change of officers

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

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

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

KATHY MCTASNEY

GENERAL SECRETARY

STEVE RYAN

LEAD MEMBER

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

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		5394
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		5394
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>Total income</b>	5394
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		
<b>Administrative expenses (as at page 10)</b>		
<b>Federation and other bodies (specify)</b>		4406
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	4406
		988
Amount of general fund at beginning of year		-4
Amount of general fund at end of year		984

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

Description	£	£
<b>Federation and other bodies</b>		
<b>Total federation and other bodies</b>		
<b>Other income</b>		
<b>Total other income</b>		
<b>Total of all other income</b>		

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

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

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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

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



(See notes 21 to 23)

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

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

## Political fund account

(see notes 24 to 33)

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

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





## Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
<b>Total</b>			









**Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992**

**For expenditure not falling within section 72(1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	<b>£</b>
	Total
	Total expenditure
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	<b>£</b>
	Total
	Total expenditure
(c) the total amount of all other money expended	<b>£</b>
	Total
	Total expenditure

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		1000
Legal and Professional fees		192
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1834
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Motor and travel costs		654
Computer repairs and maintenance		382
Sundries		222
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		122
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	4406
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	



## 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)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		<b>Total investment income</b>	
Credited to:			
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		<b>Total Investment Income</b>	

**Balance sheet as at**

**31 December 2018**

(see notes 49 to 52)

Previous Year		£	£
170	<b>Fixed Assets</b> (at page 14)		48
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £       )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
826	Cash at bank and in hand		1936
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
996	<b>Total assets</b>		1984
	Fund (Account    )		
	Fund (Account   )		
	Fund (Account   )		
	Superannuation Fund (Account   )		
	Political Fund (Account   )		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
1000	Accrued expenses		1000
	Provisions		
	Other liabilities		
1000	<b>Total liabilities</b>		1000
996	<b>Total assets</b>		1984

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			610			610
Additions						
Disposals						
Revaluation/Transfers						
At end of year			610			610
<b>Accumulated Depreciation</b>						
At start of year			440			440
Charges for year			122			122
Disposals						
Revaluation/Transfers						
At end of year			562			562
<b>Net book value at end of year</b>			48			48
<b>Net book value at end of previous year</b>			170			170

## Analysis of investments

(see notes 58 and 59)

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

## Analysis of investment income (controlling interests)

(see notes 60 and 61)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input 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 £
<b>Income</b>			
From Members	5394		5394
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	5394		5394
<b>Expenditure</b> (including decreases by revaluation of assets)	4406		4406
<b>Total Expenditure</b>	4406		4406
<b>Funds at beginning of year</b> (including reserves)	-4		-4
<b>Funds at end of year</b> (including reserves)	984		984
<b>Assets</b>			
Fixed Assets			48
Investment Assets			
Other Assets			1936
		<b>Total Assets</b>	1984
<b>Liabilities</b>			
		<b>Total Liabilities</b>	1000
<b>Net assets (Total Assets less Total Liabilities)</b>			984

## 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: [redacted] <sup>0</sup>

For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot [redacted] <sup>1</sup>

Number of votes cast in the ballot [redacted] <sup>2</sup>

Number of Individuals answering "Yes" to the question [redacted] <sup>3</sup>

Number of Individuals answering "No" to the question [redacted] <sup>4</sup>

Number of invalid or otherwise spoiled voting papers returned [redacted] <sup>5</sup>

**\* 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] <sup>1</sup>

Number of votes cast in the ballot [redacted] <sup>2</sup>

Number of Individuals answering "Yes" to the question [redacted] <sup>3</sup>

Number of Individuals answering "No" to the question [redacted] <sup>4</sup>

Number of invalid or otherwise spoiled voting papers returned [redacted] <sup>5</sup>

**\* 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?

YES / NO

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

#### Industrial Action 1

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

#### Industrial Action 2

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

#### Industrial Action 3

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

use a continuation page if necessary

**Industrial Action 4**

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

A  B  C  D  E  F  G

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

**Industrial Action 5**

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

A  B  C  D  E  F  G

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

**Industrial Action 6**

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

A  B  C  D  E  F  G

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

**Industrial Action 7**

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

A  B  C  D  E  F  G

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

**Industrial Action 8**

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

A  B  C  D  E  F  G

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

**Notes to the accounts**

(see notes 82 and 83)

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

See accounts for notes



## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 and 87)

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

Secretary's Signature:  Name: KATHY MCTASNEY Date: 27. 09. 2019	Lead member's Signature: (or other official whose position should be stated)  Name: STEVE RYAN Date: 02/10/19
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## Checklist

(see notes 88 and 89)

(please tick as appropriate)

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

## Checklist for auditor's report

(see notes 90 to 96)

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

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

Please explain in your report overleaf or attached.

Yes - see 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

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

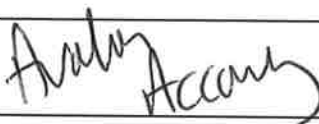
**In our opinion the financial statements:**

- 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.

see attached accounts



## Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	AVALON ACCOUNTING	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	11 PENNY CLOSE LONGLEVENS GLOUCESTER GL2 0NP	
Date:	27 <sup>th</sup> September 2019	
Contact name for enquiries and telephone number:	David Horgan 01452 503051	

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

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

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

YES/NO

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

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

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

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

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

YES/NO

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

YES/NO

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

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


**Membership audit certificate**  
**Section two**

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

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

YES  NO

If "NO" Please explain below:

Signature	
Name	<b>KATHY MCTASNEY</b>
Office held	GENERAL SECRETARY
Date	27 <sup>th</sup> September 2019

Employees General Union  
Accounts for the year ended  
31 December 2018

**Employees General Union  
Report and accounts  
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## **Employees General Union Statement of Responsibilities of the Executive Committee**

Government legislation relating to trade unions requires the Union to submit a return for each calendar year to the Certification Officer. This return contains accounts which must give a true and fair view of the state of affairs of the Union at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to the Employees General Union these requirements are the responsibility of the Executive Committee. It is responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards and in so doing:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Executive Committee are responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidated) Act 1992 (Amended). It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



K McTasney  
General Secretary

Approved by the board on 27 September 2019

**Employees General Union**  
**Independent auditors' report**  
**to the members of Employees General Union**

We have audited the accounts of Employees General Union for the year ended 31 December 2018 which comprise the Income and Expenditure account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice.

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

**Respective responsibilities of the Executive Committee and auditors**

As explained more fully in the Statement of responsibilities the Executive Committee are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee; and the overall presentation of the accounts.

**Opinion on the accounts**

In our opinion the accounts:

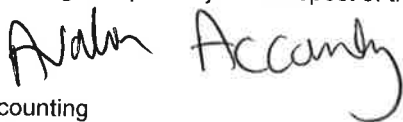
- give a true and fair view of the state of the union's affairs as at 31 December 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992

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

We are required to report to you by exception in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

We have nothing to report to you in respect of the above matters.



Avalon Accounting  
Chartered Accountants and Statutory Auditor  
11 Penny Close  
Longlevens  
Gloucester  
GL2 0NP

27 September 2019

**Employees General Union  
 Summary income and expenditure account  
 for the year ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	5,394	5,744
Interest received	-	-
<b>Gross profit</b>	<u>5,394</u>	<u>5,744</u>
Administrative expenses	(4,406)	(7,189)
<b>Operating profit/(loss)</b>	<u>988</u>	<u>(1,445)</u>
<b>Profit/(loss) before tax</b>	<u><u>988</u></u>	<u><u>(1,445)</u></u>



**Employees General Union  
Detailed income and expenditure account  
for the year ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Subscriptions		
Sundry income received	5,394	5,744
	-	-
	<u>5,394</u>	<u>5,744</u>
Courses and training	-	225
Motor and travel expenses	654	557
Computer repairs and maintenance	382	471
Postage and stationery	960	1,439
Promotion and publicity	-	763
Telephone and fax	874	868
Representation costs	-	-
Insurance	-	-
Legal and professional	-	-
Tribunal costs	192	1,056
Audit fees	-	250
Depreciation	1,000	1,000
Books	122	122
Sundries	186	176
	36	262
	<u>4,406</u>	<u>7,189</u>

**Employees General Union  
Balance Sheet  
as at 31 December 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	2	48	170
Investments		-	-
		<u>48</u>	<u>170</u>
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		1,936	826
		<u>1,936</u>	<u>826</u>
<b>Creditors: amounts falling due within one year</b>	3	(1,000)	(1,000)
<b>Net current assets/(liabilities)</b>		<u>936</u>	<u>(174)</u>
<b>Total assets less current liabilities</b>		<u>984</u>	<u>(4)</u>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Provisions for liabilities</b>		-	-
<b>Net assets/(liabilities)</b>		<u><u>984</u></u>	<u><u>(4)</u></u>
<b>Capital and reserves</b>			
General fund		(4)	1,441
Profit/(loss) for year		988	(1,445)
<b>Members' funds</b>		<u><u>984</u></u>	<u><u>(4)</u></u>

K McTasney  
General Secretary

Approved by the board of the Executive Committee on 27 September 2019

**Employees General Union**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with applicable accounting standards. The accounts are prepared in sterling which is the functional currency of the Union.

**Accounting convention**

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 disclosure 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.

**Statement of compliance**

The accounts have been prepared in compliance with FRS102 as it applies to the accounts of the Union for the year ended 31 December 2017.

**Judgements and uncertainty**

The preparation of the accounts 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 estimates. The following judgements ( apart from those involving estimates) have had the most significant effect on amounts recognised in the accounts:

***Property, Plant and Equipment***

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Such cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all property, plant and equipment at rates calculated to write off the cost, less estimated residual value of each asset on a systematic basis over its expected useful life as follows:

Office Equipment

15% straight line

**Accounting policies (continued)**

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

**Employees General Union  
Notes to the Accounts  
for the year ended 31 December 2018**

**2 Tangible fixed assets**

	Office Equipment £	TOTAL £
<b>Cost or valuation</b>		
At 1 January 2018		
Additions	610	610
Disposals	-	-
At 31 December 2018	<u>610</u>	<u>610</u>
<b>Depreciation</b>		
At 1 January 2018		
Charges for year	440	440
Disposals	122	122
At 31 December 2018	<u>562</u>	<u>562</u>
<b>Net book value</b>		
At 31 December 2018	<u>48</u>	<u>48</u>
At 31 December 2017	<u>170</u>	<u>170</u>

**3 Creditors: amounts falling due within one year**

	2018 £	2017 £
Business loans		
Accruals	-	-
Deferred income	1,000	1,000
Other taxes and social security costs	-	-
Other creditors	-	-
	<u>1,000</u>	<u>1,000</u>