

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

**Trade Union's details**

Name of Trade Union:

R&C Trade Union

Year ended:

31/8/19

List number:

822T

Head or Main Office address:

105 – 107 Great Mersey  
Street  
Kirkdale  
Liverpool L5 2PL

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

N/A

General Secretary:

Acting: L Melrose

Telephone Number:

0777 181 0639

Contact name for queries regarding  
the completion of this return:

Lynden Melrose/Dave Watkinson

Telephone Number:

0777181063

E-mail:

contactus@rctunion.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	24				24
Female	17				17
Total	41				<b>A</b> 41

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

41

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
Gen Sec	Margaret Rathbone	Lynden Melrose AGS	March 2019
President	Charles Hay	Simon Collis AP	March 2018

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
Lynden Melrose	A/ Gen Sec
Simon Collis	A/President
Ian Pope	NEC member
Graham Speight	NEC member

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

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		19918
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		19918
<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>	19918
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		9528
<b>Administrative expenses (as at page 10)</b>		6427
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	15955
<b>Surplus (deficit) for year</b>		3963
<b>Amount of general fund at beginning of year</b>		(3363)
<b>Amount of general fund at end of year</b>		600

**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)	
		Members Insurance	9528
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>9528</b>

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:		£	£
<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>			

Fund 3		Fund Account	
Name:		£	£
<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)

Fund 4		Fund Account	
Name:		£	£
<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>		

Fund 5		Fund Account	
Name:		£	£
<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)

Fund 6		Fund Account	
Name:		£	£
<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>		

Fund 7		Fund Account	
Name:		£	£
<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 (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 £
<b>Total</b>	

## Political fund account expenditure (c)

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

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

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

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

### Political fund account expenditure (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.

[illegible]

### 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

[illegible]

### 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

[illegible]



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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;">Total Total expenditure</div>	

# **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			929
Salaries and Wages included in above		<div>£</div>	
Auditors' fees			1800
Legal and Professional fees			
Occupancy costs			
Stationery, printing, postage, telephone, etc.			946
Expenses of Executive Committee (Head Office)			617
Expenses of conferences			
Other administrative expenses (specify)			
Bank charges			1870
Website & IT costs			
<b>Other Outgoings</b>			
Interest payable:			
Bank loans (including overdrafts)			
Mortgages			
Other loans			
Depreciation			265
Taxation			
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
<b>Total</b>			<b>6427</b>
Charged to:	General Fund (Page 3)		6427
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
<b>Total</b>			<b>6427</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

(see notes 47 and 48)

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# Balance sheet as at

31<sup>st</sup> August 2019

(see notes 49 to 52)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<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		520
	Cash at bank and in hand		1580
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		2100
	<b>Total assets</b>		2100
	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		
	Accrued expenses		1500
	Provisions		
	Other liabilities		
	<b>Total liabilities</b>		1500
	<b>Total assets</b>		600

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold    Leasehold £                    £		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
<b>Cost or Valuation</b>						
At start of year			1005			1005
Additions						
Disposals			1005			1005
Revaluation/Transfers						
At end of year			0			0
<b>Accumulated Depreciation</b>						
At start of year			440			440
Charges for year			265			265
Disposals			705			705
Revaluation/Transfers						
At end of year			0			0
Net book value at end of year			0			0
Net book value at end of previous year			565			565

## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<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	NO
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	NO
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	19918		19918
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	19918		19918
<b>Expenditure</b> (including decreases by revaluation of assets)	15955		15955
<b>Total Expenditure</b>	15955		15955
<b>Funds at beginning of year</b> (including reserves)	(3363)		(3363)
<b>Funds at end of year</b> (including reserves)	600		600
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			2100
<b>Total Assets</b>			2100
<b>Liabilities</b>			
<b>Total Liabilities</b>			1500
<b>Net assets (Total Assets less Total Liabilities)</b>			600

## 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: 0

For each ballot held please complete the information below:

### Ballot 1

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

**Number of votes cast in the ballot** 2

Number of Individuals answering "Yes" to the question 3

Number of Individuals answering "No" to the question 4

Number of invalid or otherwise spoiled voting papers returned 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 1

**Number of votes cast in the ballot** 2

Number of Individuals answering "Yes" to the question 3

Number of Individuals answering "No" to the question 4

Number of invalid or otherwise spoiled voting papers returned 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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  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.

### 1. Creditors: Amounts falling due within one year

	2019	2017
	£	£
Accrued expenses	1,500	1,200
Other loans	-	2,300
Other creditors	-	524
	<u>1,500</u>	<u>4,024</u>

### 2. Contingent liabilities and capital commitments

There were no contingent liabilities or capital commitments at 31<sup>st</sup> August 2019.

### 3. Related parties

R & C Trade Union is under the control of its members. The National Executive Committee comprises of:

C. Hay (ceased 1<sup>st</sup> March 2018)  
S Collis  
M Rathbone (ceased 1<sup>st</sup> March 2019)  
L Melrose  
I Pope  
G Speight

During the period, there were no transactions with related parties except in their capacity as officers of the union.

## Accounting policies

(see notes 84 and 85)

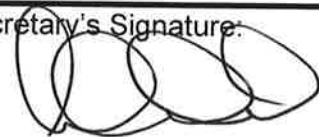

### 4. Accounting Policies

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.
- b. Members subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account related to the period under review.
- c. R & C Trade Union has taken advantage of the exemption available under FRS1 to small entities not to prepare a cash flow statement and associated notes.

## Signatures to the annual return

(see notes 86 and 87)

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

<p><b>Secretary's Signature:</b></p>  <p><b>Name:</b> L. MEROSE</p> <p><b>Date:</b> 4/10/19</p>	<p><b>Chairman's Signature:</b> (or other official whose position should be stated)</p>  <p><b>Name:</b> G. SPERGAT</p> <p><b>Date:</b> 4/10/19</p>
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## Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	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	
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.**

We have audited the financial statements of R & C Trade Union ("RCTU") for the period ended 31<sup>st</sup> August 2019, 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 Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members of RCTU as a body. Our audit work has been undertaken so that we might state to RCTU'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 RCTU and the RCTU's members as a body for our audit work, for this report, or for the opinions we have formed.

### **Respective Responsibilities of the Committee of Management and Auditor**

As explained in the notes to the financial statements, the RCTU's National Executive Committee is responsible for preparing financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements 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 Ethical Standards for Auditors.

### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to RCTU'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 financial statements.

### **Opinion on the Financial Statements**

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of RCTU's affairs as at 31st August 2019 and of its income and expenditure for the period then ended; and
- have been properly prepared in accordance with the requirements of sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.




## Auditor's report (continued)

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

We have nothing to report in respect of the following matters where Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- The financial statements are not in agreement with the accounting records and returns, or
- A satisfactory system of control over transactions has not been maintained throughout the year, or
- We have not received all the information and explanations that we require for our audit.

Signature(s) of auditor or auditors:		
Name(s):	<b>David J Watkinson</b>	
Profession(s) or Calling(s):	FCA	
Address(es):	WatkinsonBlack 1 <sup>st</sup> Floor 264 Manchester Rd Warrington WA1 3RB	
Date:		
Contact name for enquiries and telephone number:	D Watkinson 01925 413210	

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

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**

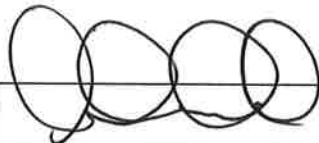
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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

L. MEURSE

Office held

A / G. SEC.

Date

4/10/19

R & C Trade Union

Financial Statement

For the Period 1st January 2018 to 31st August 2019

Independent Auditor's Report to the Members of  
R & C Trade Union

We have audited the financial statements of R & C Trade Union ("RCTU") for the period ended 31<sup>st</sup> August 2019, 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 Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members of RCTU as a body. Our audit work has been undertaken so that we might state to RCTU'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 RCTU and the RCTU's members as a body for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of the Committee of Management and Auditor**

As explained in the notes to the financial statements, the RCTU's National Executive Committee is responsible for preparing financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements 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 Ethical Standards for Auditors.

**Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to RCTU'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 financial statements.

Independent Auditor's Report to the Members of  
R & C Trade Union (continued)

**Opinion on the Financial Statements**

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of RCTU's affairs as at 31st August 2019 and of its income and expenditure for the period then ended; and
- have been properly 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 have nothing to report in respect of the following matters where Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- The financial statements are not in agreement with the accounting records and returns, or
- A satisfactory system of control over transactions has not been maintained throughout the year, or
- We have not received all the information and explanations that we require for our audit.



David J Watkinson  
Statutory Auditor

WatkinsonBlack  
Chartered Accountants  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

.....  
Date

R & C Trade Union  
Income and Expenditure Account  
For The Period 1<sup>st</sup> January 2018 to 31st August 2019

	2019		2017	
	£	£	£	£
<b>Income</b>				
Members subscriptions		19,918		14,139
Other income		-		-
		<u>19,918</u>		<u>14,139</u>
<b>Expenditure</b>				
Member insurances	9,528		6,216	
Stationery	6		7	
Travel expenses	929		1,170	
Software and software support	940		691	
Website costs	-		-	
Auditor's remuneration	1,800		1,500	
Subscription collection fees	1,870		1,187	
Sundry expenses	617		220	
Other loan interest	-		-	
Depreciation	265	15,955	189	11,180
Surplus/(Deficit) of income over Expenditure on General Fund		<u>3,963</u>		<u>2,959</u>

All activities were discontinued during the period.

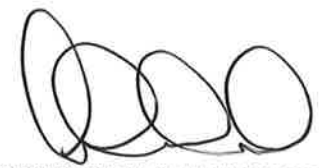
The attached notes form part of the accounts.

R & C Trade Union  
Balance Sheet as at 31<sup>st</sup> August 2019

	2019		2017	
	£	£	£	£
<b>Fixed Assets</b>				
Tangible fixed assets		-		565
<b>Current Assets</b>				
Debtors	520		-	
Cash at Bank	<u>1,580</u>		<u>96</u>	
	<u>2,100</u>		<u>96</u>	
<b>Current Liabilities</b>				
Creditors: Amounts falling due within one year	<u>1,500</u>		<u>4,024</u>	
<b>Net Current Liabilities</b>		<u>600</u>		<u>(3,928)</u>
		<u>600</u>		<u>(3,363)</u>
<b>Represented by:</b>				
General fund		<u>600</u>		<u>(3,363)</u>

These accounts were approved by the National Executive Committee  
on 4/10/19 2019.

  
G Speight – Member NEC

  
L Melrose - Acting General  
Secretary

The attached notes form part of these financial statements.



**1. Accounting Policies**

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.
- b. Members subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account related to the period under review.
- c. R & C Trade Union has taken advantage of the exemption available under FRS1 to small entities not to prepare a cash flow statement and associated notes.

**2. Creditors: Amounts falling due within one year**

	2019	2017
	£	£
Accrued expenses	1,500	1,200
Other loans	-	2,300
Other creditors	-	524
	<u>1,500</u>	<u>4,024</u>

**3. Contingent liabilities and capital commitments**

There were no contingent liabilities or capital commitments at 31<sup>st</sup> August 2019.

#### **4. Related parties**

R & C Trade Union is under the control of its members. The National Executive Committee comprises of:

C. Hay (ceased 1<sup>st</sup> March 2018)  
S Collis  
M Rathbone (ceased 1<sup>st</sup> March 2019)  
L Melrose  
I Pope  
G Speight

During the period, there were no transactions with related parties except in their capacity as officers of the union.

#### **5. National Executive Committee's Responsibilities**

The National Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trade Union law requires the members of the National Executive Committee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Trade Union at the balance sheet date and of its income and expenditure for the period. In preparing the financial statements the members of the National Executive Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trade Union will continue in operation.

#### **6. National Executive Committee's Responsibilities (cont.)**

The National Executive Committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the National Executive Committee are aware:

- There is no relevant audit information of which the Trade Union's auditor is unaware; and
- They have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **7. Cessation of Operations**

The Union ceased operations as at 31st August 2019.