

## Trade Union's details

Name of Trade Union:

PALM PAPER STAFF ASSOCIATION

Year ended:

31 DECEMBER 2019

List number:

798T

Head or Main Office address:

POPLAR AVENUE  
SADDLEBOW INDUSTRIAL ESTATE  
KING'S LYNN  
NORFOLK  
PE34 3AL

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

General Secretary:

STACEY BELDING

Telephone Number:

01553 782251

Contact name for queries regarding the completion of this return:

STACEY BELDING

Telephone Number:

01553 782251

E-mail:

Stacey.Belding@palmpaper.co.uk

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

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

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

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

## Return of members

(see notes 10 and 11)

|        | Number of members at the end of the year |                  |                |  |              |
|--------|--|------------------|----------------|--|--------------|
|        | Great Britain                            | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | Totals       |
| Male   | 109                                      |                  |                |  | <b>109</b>   |
| Female | 7  |                  |                |  | <b>7</b>     |
| Total  | 116                                      |                  |                |  | <b>A 116</b> |

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

116

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

## Change of officers

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

| Position held    | Name of Officer ceasing to hold office | Name of Officer Appointed | Date of change |
|------------------|--|---------------------------|----------------|
| CHAIR            | LLOYD WATSON                           | JAY KERR                  | 07.06.19       |
| COMMITTEE MEMBER | NOT YET FILLED                         | JORDEN ROSE               | 01.09.19       |
| COMMITTEE MEMBER | JAY KERR                               | LEWIS BASS                | 02.07.19       |
| COMMITTEE MEMBER | NOT YET FILLED                         | BEN MORLING               | 21.08.19       |
| COMMITTEE MEMBER | BEN MORLING                            | NOT YET FILLED            | 17.10.19       |
| COMMITTEE MEMBER | SHELLEY MASSINGHAM                     | FILIP REHULEK             | 09.12.19       |

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    |
|-----------------|------------------|
| JAY KERR        | CHAIR            |
| STACEY BELDING  | SECRETARY        |
| JORDEN ROSE     | COMMITTEE MEMBER |
| BOB HICKS       | COMMITTEE MEMBER |
| LEWSI BASS      | COMMITTEE MEMBER |
| CHRIS MILLS     | COMMITTEE MEMBER |
| DOUG POWELL     | COMMITTEE MEMBER |
| FILIP REHULEK   | COMMITTEE MEMBER |

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

|  | £                        | £     |
|--|--------------------------|-------|
| <b>Income</b>  |                          |       |
| <b>From Members:</b> Contributions and Subscriptions     |                          | 5090  |
| <b>From Members:</b> Other income from members (specify) |                          |       |
|  |                          |       |
|  |                          |       |
| <b>Total other income from members</b>                   |                          |       |
| <b>Total of all income from members</b>                  |                          | 5090  |
| <b>Investment income (as at page 12)</b>                 |                          | 63    |
| <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>      | 5153  |
| <b>Expenditure</b>                                       |                          |       |
| <b>Benefits to members</b> (as at page 5)                |                          | 4060  |
| <b>Administrative expenses</b> (as at page 10)           |                          | 1500  |
| <b>Federation and other bodies</b> (specify)             |                          |       |
|  |                          |       |
|  |                          |       |
| <b>Total expenditure Federation and other bodies</b>     |                          |       |
| <b>Taxation</b>  |                          |       |
|  | <b>Total expenditure</b> | 5560  |
|  |                          |       |
| Surplus (deficit) for year                               |                          | -407  |
|  |                          |       |
| Amount of general fund at beginning of year              |                          | 32875 |
|  |                          |       |
| Amount of general fund at end of year                    |                          | 32468 |

**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 –<br>Employment Related Issues     |   | <b>brought forward</b>                                      |             |
|   |   | Education and Training services                             |             |
| Representation –<br>Non Employment Related Issues |   |   |             |
|   |   | Negotiated Discount Services                                |             |
| Communications                                    |   |   |             |
|   |   | Salary Costs  |             |
| Advisory Services                                 |   |   |             |
|   |   | Other Benefits and Grants (specify)                         |             |
|   |   | PRIZE DRAW WINNINGS   | 900         |
| Dispute Benefits                                  |   | CHRISTMAS BONUS   | 3160        |
|   |   |   |             |
| Other Cash Payments                               |   |   |             |
|   |   |   |             |
| <b>carried forward</b>                            |   | <b>Total (should agree with figure in<br/>General Fund)</b> | <b>4060</b> |

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

| <b>Fund 2</b>   |   | <b>Fund Account</b> |   |
|---|---|---------------------|---|
| 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>        |                     |   |

| <b>Fund 3</b>   |   | <b>Fund Account</b> |   |
|---|---|---------------------|---|
| 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)

| <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)

| 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 |   |  |

**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

[illegible]

### 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

[illegible]

## 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<br/>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<br/>Total expenditure</div>  |   |
|  |   |
|  |   |
|  |   |
| (c ) the total amount of all other money expended  | £ |
| <div style="text-align: right;">Total<br/>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             |                       |      |
| Salaries and Wages included in above           | <div>£</div>          |      |
| Auditors' fees                                 |                       | 804  |
| Legal and Professional fees                    |                       |      |
| Occupancy costs                                |                       |      |
| Stationery, printing, postage, telephone, etc. |                       |      |
| Expenses of Executive Committee (Head Office)  |                       |      |
| Expenses of conferences                        |                       |      |
| Other administrative expenses (specify)        |                       |      |
| SUNDRY EXPENSES                                |                       | 224  |
| SUBSCRIPTIONS                                  |                       | 312  |
| INSURANCE                                      |                       | 160  |
| <b>Other Outgoings</b>                         |                       |      |
| Interest payable:                              |                       |      |
| Bank loans (including overdrafts)              |                       |      |
| Mortgages                                      |                       |      |
| Other loans                                    |                       |      |
| Depreciation                                   |                       |      |
| Taxation                                       |                       |      |
| Outgoings on land and buildings (specify)      |                       |      |
| Other outgoings (specify)                      |                       |      |
| <b>Total</b>                                   |                       | 1500 |
| Charged to:                                    | General Fund (Page 3) | 1500 |
|  | Fund (Account )       |      |
|  | Fund (Account )       |      |
|  | Fund (Account )       |      |
|  | Fund (Account )       |      |
| <b>Total</b>                                   |                       | 1500 |

## 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 DECEMBER 2018

(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  | 1760  |       |
|               | Cash at bank and in hand                                    | 31512 |       |
|               | Income tax to be recovered                                  |       |       |
|               | Stocks of goods   |       |       |
|               | Others (specify)  |       |       |
|               | <b>Total of other assets</b>                                |       | 33272 |
|               | <b>Total assets</b>   |       | 33272 |
|               | 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  |       | 804   |
|               | Provisions  |       |       |
|               | Other liabilities   |       |       |
|               | <b>Total liabilities</b>                                    |       | 804   |
|               | <b>Total assets</b>   |       | 32468 |

## Fixed assets account

(see notes 53 to 57)

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

## Analysis of investments

(see notes 58 and 59)

| Quoted          |  | All Funds<br>Except<br>Political<br>Funds<br>£ | Political Fund<br>£ |
|-----------------|--|--|---------------------|
|                 | 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 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 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<br>Political Funds<br>£ | Political<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|--|-------------------------|---------------------|
| <b>Income</b>   |  |                         |                     |
| From Members  | 5090                                     |                         |                     |
| From Investments  | 63                                       |                         |                     |
| Other Income (including increases by<br>revaluation of assets)          |  |                         |                     |
| <b>Total Income</b>   | 5153                                     |                         |                     |
| <b>Expenditure</b><br>(including decreases by revaluation of<br>assets) | 5560                                     |                         |                     |
| <b>Total Expenditure</b>  | 5560                                     |                         |                     |
|   |  |                         |                     |
| <b>Funds at beginning of year</b><br>(including reserves)               | 32875                                    |                         |                     |
| <b>Funds at end of year</b><br>(including reserves)                     | 32468                                    |                         |                     |
|   |  |                         |                     |
| <b>Assets</b>   |  |                         |                     |
| Fixed Assets  |  |                         |                     |
| Investment Assets   |  |                         |                     |
| Other Assets  |  |                         |                     |
|   | <b>Total Assets</b>                      |                         | 32272               |
| <b>Liabilities</b>  |  |                         |                     |
|   | <b>Total Liabilities</b>                 |                         | 804                 |
| <b>Net assets (Total Assets less Total Liabilities)</b>                 |  |                         |                     |
|   |  |                         | 32468               |

## Information on Industrial action ballots

(see notes 74 to 80)

**Did the union hold any ballots in respect of industrial action during the return period?**

**YES      NO**

If Yes How many ballots were held:

For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y / N

### Ballot 2

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y / N

**For additional ballots please continue on next page**

**Ballot 3**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Ballot 4**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Ballot 5**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Use a continuation sheet if necessary**

## Information on Industrial action

(see note 81)

### \*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

### Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

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

#### Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

#### Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

#### Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

use a continuation page if necessary

**Industrial Action 4**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

**Industrial Action 5**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

**Industrial Action 6**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

**Industrial Action 7**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

**Industrial Action 8**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

## Notes to the accounts

(see notes 82 and 83)

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

SEE ATTACHED ACCOUNTS

## Accounting policies

(see notes 84 and 85)

### BASIS OF ACCOUNTING

THE FINANCIAL STATEMENTS HAVE BEEN PREPARED UNDER THE HISTORICAL COST CONVENTION, AND IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

### INCOME

INCOME REPRESENTS MONTHLY CONTRIBUTIONS DUE FROM MEMBERS.

## 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:

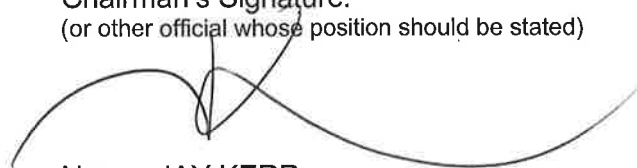


Name: STACEY BELDING

Date: 04/03/2020

Chairman's Signature:

(or other official whose position should be stated)



Name: JAY KERR

Date: 4/3/2020

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

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

SEE ATTACHED AUDITORS REPORT

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.

SEE ATTACHED AUDITORS REPORT

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


**In our opinion the financial statements:**

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

SEE ATTACHED AUDITORS REPORT



## Auditor's report (continued)

|   |   |  |
|---|---|--|
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|   |   |  |
| Signature(s) of auditor or auditors:                |  |  |
| Name(s):  | MRS SHARON EDWARDS<br>FCA   |  |
| Profession(s) or Calling(s):                        | CHARTERED ACCOUNTANT  |  |
| Address(es):  | 48 KING STREET<br>KING'S LYNN<br>NORFOLK<br>PE30 1HE                                |  |
| Date:   | 10/05/2020  |  |
| Contact name for enquiries<br>and telephone number: | 01553 774761  |  |

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

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE PALM PAPER STAFF ASSOCIATION**

---

We have audited the financial statements of Palm Paper Staff Association for the year ended 31 December 2019 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 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 Palm Paper Staff Association's affairs as at 31 December 2019 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of sections 28-36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAS (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 were:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may 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.

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

We have nothing to report in this regard.

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE PALM PAPER STAFF ASSOCIATION**

---

#### **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.

#### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 1), 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report



Mrs Sharon Edwards, FCA (SENIOR STATUTORY AUDITOR)  
for and on behalf of  
**MAPUS-SMITH & LEMMON LLP**  
Registered Auditors

48 KING STREET  
KING'S LYNN  
NORFOLK  
PE30 1HE

Date: 10/03/2020

**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)

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|   |  |
| Signature of<br>assurer                 |  |
|   |  |
| Name                                    |  |
|   |  |
| Address                                 |  |
|   |  |
|   |  |
|   |  |
|   |  |
| Date                                    |  |
|   |  |
| Contact name<br>and telephone<br>number |  |


**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        | STACEY BELDING  |
| Office held | GENERAL SECRETARY   |
| Date        | 04/03/2020  |

**List No: 798T**

**PALM PAPER STAFF ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**MAPUS-SMITH & LEMMON LLP**  
**48 KING STREET**  
**KING'S LYNN**  
**NORFOLK**  
**PE30 1HE**

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

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| Notes to the financial statements                   | 6     |



# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **OFFICERS**

---

The following officers have held office since 1 January 2019:

|                   |  |  |                   |
|-------------------|--|--|-------------------|
| Chairman          | Mr Lloyd Watson<br>Mr Jay Kerr   | Resigned 15.05.19<br>Appointed 07.06.19  |                   |
| General Secretary | Mrs Stacey Belding   |  |                   |
| Committee Members | Mr Robert Hicks<br>Mr Doug Powell<br>Mr Chris Mills<br>Mrs Shelly Massingham<br>Mr Jay Kerr<br>Mr Ben Morling<br>Ms Jorden Rose<br>Mr Lewis Bass<br>Mr Filip Rehulek | Resigned 27.11.19<br>Resigned 07.06.19<br>Appointed 21.08.19<br>Appointed 01.09.19<br>Appointed 02.07.19<br>Appointed 09.12.19 | Resigned 17.10.19 |

### **MANAGEMENT STATEMENT OF RESPONSIBILITIES**

The committee of management are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The committee of management are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the association and of its profit for that period. In preparing these financial statements, the committee of management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The committee of management are responsible for maintaining satisfactory systems of internal control and keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the association 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 association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE PALM PAPER STAFF ASSOCIATION**

---

We have audited the financial statements of Palm Paper Staff Association for the year ended 31 December 2019 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 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 Palm Paper Staff Association's affairs as at 31 December 2019 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of sections 28-36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAS (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 were:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may 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.

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

We have nothing to report in this regard.

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE PALM PAPER STAFF ASSOCIATION**

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#### **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.

#### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 1), 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report



Mrs Sharon Edwards, FCA (SENIOR STATUTORY AUDITOR)

for and on behalf of

**MAPUS-SMITH & LEMMON LLP**

Registered Auditors

48 KING STREET  
KING'S LYNN  
NORFOLK  
PE30 1HE

Date: 11/01/2020

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **PROFIT AND LOSS ACCOUNT**

|                     |                            | <b>2019</b> |            | <b>2018</b> |
|---------------------|----------------------------|-------------|------------|-------------|
|                     |                            | <b>£</b>    |            | <b>£</b>    |
| <b>Income</b>       |                            |             |            |             |
|                     | Contributions from members | 5,089.68    |            | 4,918.47    |
| <b>Expenses</b>     |                            |             |            |             |
|                     | Sundry expenses            | 224.26      |            | 50.00       |
|                     | Prize draw winnings        | 900.00      |            | 900.00      |
|                     | Christmas bonus            | 3,160.00    |            | -           |
|                     | Audit & accountancy fees   | 804.00      |            | 792.00      |
|                     | Subscriptions              | 311.35      |            | -           |
|                     | Legal insurance            | 160.00      |            | -           |
|                     | Training                   | -           | (5,559.61) | 1,002.00    |
|                     |                            |             |            | (2,744.00)  |
|                     |                            |             | (469.93)   | 2,174.47    |
| <b>Other income</b> |                            |             |            |             |
|                     | Bank interest receivable   | 63.14       |            | 33.69       |
|                     | Other income               | -           | 63.14      | -           |
|                     |                            |             |            | 33.69       |
|                     |                            |             |            |             |
|                     | (Loss)/Profit for the year | (406.79)    |            | 2,208.16    |


# **PALM PAPER STAFF ASSOCIATION**


## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **BALANCE SHEET AS AT 31 DECEMBER 2019**

|                            | Note | 2019<br>£        | 2018<br>£        |
|----------------------------|------|------------------|------------------|
| <b>Current Assets</b>      |      |                  |                  |
| Cash at bank               |      | 31,512.48        | 33,667.27        |
| Prepayments                |      | 1,760.00         |                  |
|                            |      | <u>33,272.48</u> | <u>33,667.27</u> |
| <b>Current Liabilities</b> |      |                  |                  |
| Creditors                  | 2    | (804.00)         | (792.00)         |
| <b>Net Assets</b>          |      | <u>32,468.48</u> | <u>32,875.27</u> |
| <b>Represented by:-</b>    |      |                  |                  |
| Profit and loss account    |      | <u>32,468.48</u> | <u>32,875.27</u> |

These financial statements were approved by the executive committee and authorised for issue on 04/03/2020 and are signed on their behalf by:

  
.....  
Mr Jay Kerr  
Chairman

  
.....  
Mrs Stacey Belding  
General Secretary

# **PALM PAPER STAFF ASSOCIATION**

## **FOR THE YEAR ENDED 31 DECEMBER 2019**

### **NOTES TO THE FINANCIAL STATEMENTS**

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#### **1. Accountancy Policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with generally accepted accounting principles.

##### **Income**

Income represents monthly contributions due from members.

#### **2. Creditors**

|                           | <b>2019</b>       | <b>2018</b>       |
|---------------------------|-------------------|-------------------|
| Audit and accountancy fee | 804.00            | 792.00            |
|                           | <u>          </u> | <u>          </u> |