

Trade Union's details

Name of Trade Union:

The Confederation of British Surgery

Year ended:

31 December 2019

List number:

830T

Head or Main Office address:

Current Registered Address:
25 Hall Garth Lane
West Ayton
Scarborough

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

Yes

No

(Tick as appropriate)

Website address (if available)

www.cbsgb.co.uk

General Secretary:

None in post during 2019

Telephone Number:

Contact name for queries regarding the completion of this return:

Helen Crookes

Telephone Number:

07551 538035

E-mail:

admin@cbsgb.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.**

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers	2
Officers in post	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund	5
Accounts other than the revenue account/general fund.....	6-8
Political fund account	9
Analysis of officials' salaries and benefits	11
Analysis of investment income	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary sheet	17
Information on Industrial action ballots	18
Information on Industrial action	20
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return	23
Checklist.....	23
Checklist for auditor's report and.....	24
Auditor's report.....	25
Membership audit certificate	i
AR21: Points to remember	26
Guidance on completion.....	27

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	53			1	54
Female	11				11
Total					A 65

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

65

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

0

Change of officers

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

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

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
Professor John MacFie	President
Nigel Mercer	Vice President
Helen Crookes	Membership & Admin Manager – not employed by CBS (Position began end Sept 2019)

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		3,651
From Members: Other income from members (specify)		
Seminar fees (subsequently refunded due to cancellation)		1,725
Total other income from members		1,725
Total of all income from members		5,376
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	5,376
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		8,049
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	8,049
		(2,673)
		(5,946)
		(8,619)
Surplus (deficit) for year		
Amount of general fund at beginning of year		
Amount of general fund at end of year		

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

Description	£	£
Federation and other bodies	0	0
Total federation and other bodies		
Other income	0	0
Total other income		0
Total of all other income		0

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	0
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	0

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

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

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (c)

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

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

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

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

Political fund account expenditure (d)

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

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

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

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right; padding-right: 20px;">Total Total expenditure</div>	

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		1,500
Legal and Professional fees		700
Occupancy costs		
Stationery, printing, postage, telephone, etc.		2,017
Expenses of Executive Committee (Head Office)		2,132
Expenses of conferences		
Other administrative expenses (specify)		
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Refund of seminar fees		1,700
	Total	8,049
Charged to:	General Fund (Page 3)	8,049
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	8,049

Analysis of officials' salaries and benefits

(see notes 36 to 46)

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

Analysis of investment income

(see notes 47 and 48)

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

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
901	Cash at bank and in hand		15,327
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		15,327
	Total assets		15,327
	General fund (page 3)		(8,619)
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		(250)
-	Accrued expenses		(1,500)
	Provisions		
	Other liabilities		
(1,597)	Deferred income - membership subscriptions		
(4,750)	advance due within 1 year		(1,996)
	due after 1 year		(20,200)
	Total liabilities		(23,946)
	Total assets		15,327

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES

NO

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

YES

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 £
Income			
From Members	5,376		5,376
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	5,376		5,376
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	8,079		8,049
Funds at beginning of year (including reserves)	(5,946)		(5,946)
Funds at end of year (including reserves)	(8,619)		(8,619)
Assets			
Fixed Assets			
Investment Assets			
Other Assets			15,327
		Total Assets	15,327
Liabilities			
		Total Liabilities	(23,946)
Net assets (Total Assets less Total Liabilities)			(8,619)

Information on Industrial action ballots

(see notes 74 to 80)

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

NO

If Yes How many ballots were held:

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? 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.



Please see attached accounts

Accounting policies
(see notes 84 and 85)

Please see attached accounts

Signatures to the annual return
(see notes 86 and 87)

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

<p>Secretary's Signature: Executive Council Member (Incoming President as at 15 September 2020)</p>  <p>Name: Mark Henley</p> <p>Date: 28.09.2020</p>	<p>Chairman's Signature: (or other official whose position should be stated)</p>  <p>Name: John MacFie, CBS President</p> <p>Date: 16.09.2020</p>
---	--

Checklist

(see notes 88 and 89)
(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 to 96)

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

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

~~Please explain in your report overleaf or attached.~~

- ~~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.~~

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

~~**In our opinion the financial statements:**~~

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

Auditor's report (continued)

Please see audit report within attached accounts.

Signature(s) of auditor or auditors:	Ashby Barry Coulsons	
Name(s):	ASHBY BERRY COLLSONS LTD	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS AND REGISTERED AUDITOR	
Address(es):	2 BELGRAVE CRESCENT SCARBOROUGH NORTH YORKSHIRE YO11 1UB	
Date:	29 SEPTEMBER 2020	
Contact name for enquiries and telephone number:	MRS ANNE MEAD 01723 364141	

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?

NO

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

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

Membership audit certificate
Section one

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

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

YES/NO

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

YES/NO

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone 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

If "NO" Please explain below:

Signature	
Name	Mark Henley
Office held	Executive Council Member (Incoming President as at 15/09/2020)
Date	28 September 2020

**Report of the Executive Council and
Financial Statements for the Year Ended 31 December 2019
for
Confederation of British Surgery**

Confederation of British Surgery

Contents of the Financial Statements for the Year Ended 31 December 2019

	Page
Information	1
Report of the Executive Council	2
Report of the Independent Auditors	3
Profit and Loss Account	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Profit and Loss Account	10

Confederation of British Surgery
Information
for the Year Ended 31 December 2019

Executive Council:	Professor J MacFie N Mercer T Narula
Registered number:	830T
Auditors:	Ashby Berry Coulsons Limited Statutory Auditor 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers:	Bank of Scotland 600 Gorgie Road Edinburgh EH11 3XP

Confederation of British Surgery

**Report of the Executive Council
for the Year Ended 31 December 2019**

Members of the Executive Council

The directors shown below have held office during the whole of the period from 1 January 2019 to the date of this report.

Professor J MacFie
N Mercer
T Narula

Other changes in directors holding office are as follows:

M Henley was appointed as a member of the Executive Council after 31 December 2019 but prior to the date of this report.

Statement of the Executive Council's' responsibilities

The members of the Executive Council are responsible for preparing the Report of the Executive Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to trade unions in England & Wales requires the Executive Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the incoming resources and application of resources of the association for that period. In preparing these financial statements, the Executive Council is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 association will continue in operation.

The members of the Executive Council are responsible for keeping adequate 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.

On behalf of the Executive Council:


.....
M Henley

Date: 15th Sept 2020

Report of the Independent Auditors to the Members of Confederation of British Surgery

Opinion

We have audited the financial statements of the Confederation of British Surgery for the year ended 31 December 2019 which comprise the Profit and Loss Account, the Balance Sheet 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)'.

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2019 and of its profit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice

Basis for opinion

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

Conclusions relating to going concern

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

- the Executive Councils' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association'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 Executive Council 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 in 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.

Matters on which we are required to report by exception

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

- (a) the trade union has not kept proper accounting records in accordance with the requirements of section 28.

**Report of the Independent Auditors to the Members of
Confederation of British Surgery**

- (b) it has not maintained a satisfactory system of control over its transactions in accordance with the requirements of that section, and
- (c) the accounts to which the report relates do not agree with the accounting records.

Responsibilities of the Executive Council

As explained more fully in the Executive Council's responsibilities statement set out on page 1, the members of the Executive Council 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 Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council is responsible for assessing the association'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 Executive Council either intends to liquidate the association 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: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Other matters which we are required to address

The corresponding figures are unaudited.

Use of our report

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

Ashby Berry Coulsons Ltd

Ashby Berry Coulsons Limited
Statutory Auditor
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 29 September 2020

Confederation of British Surgery

**Profit and Loss Account
for the Year Ended 31 December 2019**

	2019 £	2018 £
Turnover	-	-
Administrative expenses	<u>8,049</u>	<u>7,649</u>
	(8,049)	(7,649)
Other operating income	<u>5,376</u>	<u>1,703</u>
Operating loss and Loss before taxation	(2,673)	(5,946)
Tax on loss	<u>-</u>	<u>-</u>
Loss for the financial year	<u>(2,673)</u>	<u>(5,946)</u>

The notes form part of these financial statements

Confederation of British Surgery (Registered number: 830T)

**Balance Sheet
31 December 2019**

	Notes	2019 £	2018 £
Current assets			
Cash at bank		15,327	901
Creditors			
Amounts falling due within one year	4	<u>3,746</u>	<u>2,097</u>
Net current assets/(liabilities)		<u>11,581</u>	<u>(1,196)</u>
Total assets less current liabilities		11,581	(1,196)
Creditors			
Amounts falling due after more than one year	5	<u>20,200</u>	<u>4,750</u>
Net liabilities		<u>(8,619)</u>	<u>(5,946)</u>
Reserves			
Retained earnings		<u>(8,619)</u>	<u>(5,946)</u>
		<u>(8,619)</u>	<u>(5,946)</u>

The financial statements were approved by the Executive Council and authorised for issue on 15th Sept 2020 and were signed on its behalf by:



 M Henley

The notes form part of these financial statements

Confederation of British Surgery

Notes to the Financial Statements for the Year Ended 31 December 2019

1. Statutory information

The Confederation of British Surgery is an unincorporated association registered as a trade union. The association reports to the Certification Officer for Trade Unions as required by the Trade Union and Labour Relations (Consolidation) Act 1992. The association's registration details can be found on Page 1.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

Confederation of British Surgery

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

2. Accounting policies - continued

Turnover and other income

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for the recognition of turnover are as follows:

Membership subscriptions

Income from annual membership subscriptions is recognised by reference to the period covered by the subscription. Income from life membership subscriptions is released to the profit and loss account in equal instalments over the average period during which the life membership is expected to be used.

Going concern

The deficit of assets shown on the balance sheet arises from the allocation of non-refundable subscriptions, in particular life membership subscriptions, across the whole period of membership and does not indicate that the association is not a going concern.

The members of the Executive Council have reviewed the likely effects of the COVID-19 pandemic on the association's finances and consider that it has sufficient cash reserves to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

3. Employees and Executive Council members

The average number of employees during the year was NIL (2018 - NIL).

4. Creditors: amounts falling due within one year

	2019	2018
	£	£
Other creditors	250	500
Accruals and deferred income	1,996	1,597
Accrued expenses	<u>1,500</u>	<u>-</u>
	<u>3,746</u>	<u>2,097</u>

5. Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Accruals and deferred income	<u>20,200</u>	<u>4,750</u>

Confederation of British Surgery

**Detailed Profit and Loss Account
for the Year Ended 31 December 2019**

	2019		2018	
	£	£	£	£
Income		-		-
Other income				
Membership subscriptions	3,651		1,703	
Meetings	<u>1,725</u>		<u>-</u>	
		<u>5,376</u>		<u>1,703</u>
		5,376		1,703
Expenditure				
Meeting refunds	1,700		-	
Administration costs	772		-	
Travelling	2,132		398	
Website costs	760		6,465	
Paypal charges	485		36	
Consultancy	700		750	
Auditors' remuneration	<u>1,500</u>		<u>-</u>	
		<u>8,049</u>		<u>7,649</u>
Net loss		<u>(2,673)</u>		<u>(5,946)</u>