

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Sales Staff Association		
Year ended:	31st December 2019		
List no:	699T		
Head or Main Office address:	221 Horseshoe Lane		
	Watford		
Postcode	WD25 7JE		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>
	('X' in appropriate box)		
General Secretary:	Stephen Hall		
Telephone Number:	07966764849		
Contact name for queries regarding the completion of this return	Dinesh H Karadia		
Telephone Number:	07966764873		
E-mail:	SSA.Secretary@jti.com		

Please follow the guidance notes in the completion of this return

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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	138	5			143
Female	39	2			41
Other					
Total	177	7			A 184

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

184

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
General Secretary	Mr Mark Malcolm		31 August 2019
General Secretary		Mr Stephen Hall	01 September 2019
NEC Member		Ms Rachel Squires	01 April 2019
NEC Member		Mr Justin Osbourne	01 September 2019
Trustee	Mr Darren Leyshon	Mr Darren Leyshon	13 March 2019
Trustee	Mr Kieron Grace	Mr Kieron Grace	13 March 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

☒

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		10,825
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		10,825
Investment income (as at page 12)		228
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	632	
Total of other income (as at page 4)		632
Total income		11,685
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		3,220
Administrative expenses (as at page 10)		14,518
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		52
Total expenditure		17,790
Interfund Transfers OUT		
Surplus (deficit) for year		-6,105
Amount of general fund at beginning of year		131,704
Amount of general fund at end of year		125,599

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	1,200
Employment Related Issues		Advisory Services	
Legal fees	1,200		
Representation –		Other Cash Payments	
Non Employment Related Issues		Members quiz & other prizes	25
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Gifts to members	1,995
carried forward	1,200	Total (should agree with figure in General Fund)	3,220

(See notes 21 and 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			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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 and 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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 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			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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 and 23)

Fund 8		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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 9		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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 <u>Balance Sheet</u>)							
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 contribute to the political fund							
Political fund account 2 To be completed by trade unions which act as components of a central trade union							
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)					
Total expenditure							
Surplus (deficit) for year							
Amount held on behalf of trade union political fund at beginning of year							
Amount remitted to central political							
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.

[illegible]

Political fund account expenditure (b)

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

[illegible]

Political fund account expenditure (c)

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.

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

[illegible]

Political fund account expenditure (d)

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.

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) (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.

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

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (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

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

Name of organisation or political party	£
Total	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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	£ Nil	
Auditors' fees		4,560
Legal and Professional fees		3,918
Occupancy costs		
Stationery, printing, postage, telephone, etc.		55
Expenses of Executive Committee (Head Office)		
Expenses of conferences		5,866
Other administrative expenses (specify)		
Bank charges		99
Other Outgoings		
Loss on disposal of fixed assets		20
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		14,518
Charged to:	General Fund (Page 3)	14,518
Total		14,518

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

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			228
Other investment income (specify)			
			228
		Total investment income	228
		Credited to:	
		General Fund (Page 3)	228
		Political Fund	
		Total Investment Funds	228

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
20 10,818	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
190 130,132	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		133,411
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		133,411
141,160		Total assets	133,411
131,704	General fund (page 3)		125,599
	Political Fund Account		
£960 £7,507 £989	Liabilities		
	Amount held on behalf of central trade union political fund		
	Sundry creditors		600
	Accrued expenses		6,171
	Tax payable		1,041
£9,456 £141,160	Provisions		
	Total liabilities		7,812
	Total assets		133,411

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			6,605			6,605
Additions						
Disposals			-6,605			-6,605
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year			6,585			6,585
Charges for year						
Disposals			-6,585			-6,585
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year			20			20

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	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	10,825		10,825
From Investments	228		228
Other Income (including increases by revaluation of assets)	632		632
Total Income	11,685		11,685
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	17,790		17,790
Funds at beginning of year (including reserves)	131,704		131,704
Funds at end of year (including reserves)	125,599		125,599
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		133,411
	Total Assets		133,411
Liabilities		Total Liabilities	7,812
Net Assets (Total Assets less Total Liabilities)			125,599

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> <div>Ballot 1</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		
<div> <div>Ballot 2</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		
<div> <div>Ballot 3</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require 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

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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 pages 7 to 11 of the attached copy of the financial statements of Sales Staff Association for the year ended 31 December 2019.

Accounting policies



(see notes 84 and 85) Type text here

Please see pages 7 to 8 of the attached copy of the financial statements of Sales Staff Association for the year ended 31 December 2019

Signatures to the annual return

(see notes 86 & 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:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Dinesh H Karadia (Treasurer)	Name:	Sukhminder Nandra (Chairman)
Date:	28 September 2020	Date:	28 September 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	No	

Checklist for auditor's report

(see notes 90 and 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 related? (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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Please see our Independent Auditors' Report to the members of Sales Staff Association dated 28 September 2020 contained on pages 3 and 4 of the attached copy of Financial Statements of Sales Staff Association for the year ended 31 December 2019.

Signature(s) of auditor or auditors:

Dewani Limited

Name(s):

Dewani Limited

Profession(s) or Calling(s):

Chartered Accountants & Statutory Auditors

Address(es):

Coronation Parade

42 Cannon Lane

Pinner

Middlesex

Postcode

HA5 1HW

Date

28 September 2020

Contact name for inquiries and telephone number:

Ragesh Dewani 020 8429 3636

N.B. When notes to the account 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 reportign period proceding 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 inforamation 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	Dinesh H Karadia
Office held	Treasurer
Date	28 September 2020

Report of the National Executive Committee and
Financial Statements
for the Year Ended
31 December 2019
for
Sales Staff Association

Dewanis Limited
Chartered Accountants & Statutory Auditors
Coronation Parade
42 Cannon Lane
Pinner
Middlesex
HA5 1HW

Sales Staff Association

Contents of the Annual Report
for the Year Ended 31 December 2019

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Balance Sheet	6
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Sales Staff Association
General Information
for the Year Ended 31 December 2019

NATIONAL EXECUTIVE COMMITTEE: D H Karadia (Treasurer)
S Hall (General Secretary)
D Blake (Minutes Secretary)
S Nandra (Chairman)
J Osbourne
M Ahmad
Ms R Squires

TRUSTEES: D Leyshon
K Grace

REGISTERED OFFICE: 221 Horseshoe Lane
Watford
WD25 7JE

LIST NUMBER: 699T

AUDITORS: Dewanis Limited
Chartered Accountants & Statutory Auditors
Coronation Parade
42 Cannon Lane
Pinner
Middlesex
HA5 1HW

Sales Staff Association

Report of the National Executive Committee for the Year Ended 31 December 2019

The National Executive Committee present their report with the financial statements of the association for the year ended 31 December 2019.

PRINCIPAL ACTIVITY

The principal activity of the association is to maintain and protect the interests and improve terms and working conditions of employment for its members.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

NATIONAL EXECUTIVE COMMITTEE

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

D H Karadia
S Hall
D Blake
S Nandra

Other changes in members holding office are as follows:

M M Malcolm - resigned 31 August 2019
Ms R Squires - appointed 1 April 2019
J Osbourne - appointed 1 September 2019
Ms S Brown was appointed as a member after 31 December 2019 but prior to the date of this report.
M Ahmad and Ms R Squires ceased to be members after 31 December 2019 but prior to the date of this report.

STATEMENT OF NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES

The National Executive Committee is responsible for preparing the Report of the National Executive Committee and the financial statements in accordance with applicable law and regulations.

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the National Executive Committee to prepare financial statements for each financial year. The National Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade union law the National Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of the transactions of the association for that period. In preparing these financial statements, the National Executive Committee is required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in operation.

The National Executive Committee is responsible for keeping proper accounting records that are sufficient to show and explain the association's transactions and disclose with reasonable accuracy at any time the financial position of the association, to establish and maintain a satisfactory system of control over its records and transactions, to prepare an Annual Return for the Certification Officer and to provide the members of the association with a Statement in order to 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the members of the National Executive Committee are aware, there is no relevant audit information of which the association's auditors are unaware, and each member has taken all the steps that he ought to have taken as a member in order to make himself aware of any relevant audit information and to establish that the association's auditors are aware of that information.

ON BEHALF OF THE NATIONAL EXECUTIVE COMMITTEE:


S Nandra - Chairman

28 September 2020

Independent Auditors' Report to the Members of
Sales Staff Association

Opinion

We have audited the financial statements of Sales Staff Association (the 'association') for the year ended 31 December 2019 which comprise the Statement of General Fund and Retained Surplus, 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 Section 1A '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 deficit 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 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 Auditors' 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 National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the National Executive Committee have 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 National Executive Committee are responsible for the other information. The other information comprises the information included in the Report of the National Executive Committee, but does not include the financial statements and our Auditors' Report thereon.

Our opinion on the financial statements does not cover the other information and, 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 where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of the legislation; or
- a satisfactory system of control over its transactions have not been maintained by the association in accordance with the requirements of the legislation; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations necessary for the purposes of our audit.

**Independent Auditors' Report to the Members of
Sales Staff Association**

Responsibilities of National Executive Committee

As explained more fully in the Statement of National Executive Committee's Responsibilities set out on page two, the National Executive Committee 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 National Executive Committee determine 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 National Executive Committee are 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 National Executive Committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 Auditors' 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the National Executive Committee.
- Conclude on the appropriateness of the National Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the association's members, as a body, in accordance with S36 of Trade Union and Labour Relations (Consolidation) Act 1992. 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 Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dewanis Limited
Chartered Accountants & Statutory Auditors
Coronation Parade
42 Cannon Lane
Pinner
Middlesex
HA5 1HW

28 September 2020

Sales Staff Association

Statement of General Fund and Retained Surplus
for the Year Ended 31 December 2019

	Notes	31/12/19 £	31/12/18 £
INCOME		10,825	10,470
Administrative expenses		<u>17,106</u>	<u>16,083</u>
		(6,281)	(5,613)
Gain/(loss) on revaluation of investments		<u>-</u>	<u>(249)</u>
		(6,281)	(5,862)
Interest receivable and similar income		<u>228</u>	<u>110</u>
DEFICIT BEFORE TAXATION	5	(6,053)	(5,752)
Tax on deficit	6	<u>52</u>	<u>(184)</u>
DEFICIT FOR THE FINANCIAL YEAR		(6,105)	(5,568)
General fund at beginning of year		<u>131,704</u>	<u>137,272</u>
GENERAL FUND AT END OF YEAR		<u><u>125,599</u></u>	<u><u>131,704</u></u>

The notes form part of these financial statements

Sales Staff Association

Balance Sheet
31 December 2019

	Notes	31/12/19 £	£	31/12/18 £	£
FIXED ASSETS					
Tangible assets	7		-		20
Investments	8		-		<u>10,818</u>
			-		10,838
CURRENT ASSETS					
Debtors	9		-	190	
Cash at bank	10	<u>133,411</u>		<u>130,132</u>	
		133,411		130,322	
CREDITORS					
Amounts falling due within one year	11	<u>7,812</u>		<u>8,467</u>	
NET CURRENT ASSETS			<u>125,599</u>		<u>121,855</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			125,599		132,693
PROVISIONS FOR LIABILITIES	12		-		<u>989</u>
NET ASSETS			<u>125,599</u>		<u>131,704</u>
RESERVES					
General Fund	13		<u>125,599</u>		<u>131,704</u>
			<u>125,599</u>		<u>131,704</u>

The financial statements were approved by the National Executive Committee and authorised for issue on 28 September 2020 and were signed on its behalf by:

 28/09/2020

S Nandra - Chairman



D H Karadia - Treasurer

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

1. STATUTORY INFORMATION

Sales Staff Association is a Trade Union included on the official list of trade unions in England & Wales and Northern Ireland. The List Number and Registered Office address of the Association can be found on the General Information on page 1.

The presentation currency of the financial statements is £ Sterling.

2. STATEMENT OF COMPLIANCE

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation) Act 1992. Under that Act the financial statements of Trade Unions are required to give a true and fair view. Therefore the financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland". As the Association is not a company the disclosures under the Financial Reporting Standard 102 Section 1A have been adapted as considered necessary to ensure that the financial statements give a true and fair view.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Income

Income consists of Member subscriptions which are recognised in the period to which they relate. Any arrears/overpayments of member subscriptions are shown in debtors/creditors payable within one year. Any refund of member subscriptions are charged to administrative expenses.

Interest income is recognised as interest is received.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The General Fund includes the net gains and losses arising on revaluation and disposals during the year.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the General Fund, except to the extent that it relates to items recognised in Other Comprehensive Income. Current or deferred taxation assets and liabilities are not discounted. Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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 surpluses.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits held at call with financial institutions and other short term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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

3. ACCOUNTING POLICIES - continued

Short term debtors and creditors

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 General Fund in administrative expenses.

Going concern

The National Executive Committee has to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that COVID-19 (Coronavirus) pandemic has created a degree of uncertainty, the National Executive Committee has assessed its potential impact on the association's finances and future operations. Further disclosure regarding the National Executive Committee's assessment in terms of the impact of COVID-19 is outlined in Note 15 on page 11.

After making enquiries and reviewing association's available information, the National Executive Committee has a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. The association therefore continues to adopt the going concern basis in preparing its financial statements.

4. EMPLOYEES

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

The members of the National Executive Committee are responsible for managing the affairs of the Association. There are no salaries or benefits paid to the General Secretary or any other member of the National Executive Committee. The members of National Executive Committee are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the Association.

5. DEFICIT BEFORE TAXATION

The deficit is stated after charging/(crediting):

	31/12/19	31/12/18
	£	£
Depreciation - owned assets	-	5
Surplus on disposal of fixed assets	(612)	-
Auditors remuneration	<u>4,560</u>	<u>3,300</u>

6. TAXATION

Analysis of the tax charge/(credit)

The tax charge/(credit) on the deficit for the year was as follows:

	31/12/19	31/12/18
	£	£
Current tax:		
UK corporation tax	1,041	(20)
Deferred tax	<u>(989)</u>	<u>(164)</u>
Tax on deficit	<u>52</u>	<u>(184)</u>

Sales Staff Association

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

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2019	810	5,795	6,605
Disposals	<u>(810)</u>	<u>(5,795)</u>	<u>(6,605)</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
DEPRECIATION			
At 1 January 2019	790	5,795	6,585
Eliminated on disposal	<u>(790)</u>	<u>(5,795)</u>	<u>(6,585)</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2018	<u>20</u>	<u>-</u>	<u>20</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
COST OR VALUATION	
At 1 January 2019	10,818
Disposals	<u>(10,818)</u>
At 31 December 2019	<u>-</u>
NET BOOK VALUE	
At 31 December 2019	<u>-</u>
At 31 December 2018	<u>10,818</u>

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	31/12/19 £	31/12/18 £
Cost	<u>-</u>	<u>5,000</u>
Aggregate provisions	<u>-</u>	<u>5,818</u>

Sales Staff Association

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

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/19	31/12/18
		£	£
	Prepayments	<u>-</u>	<u>190</u>
10.	CASH AT BANK	31/12/19	31/12/18
		£	£
	Bank current account	22,698	19,647
	Bank deposit account	<u>110,713</u>	<u>110,485</u>
		<u>133,411</u>	<u>130,132</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/19	31/12/18
		£	£
	Other creditors	600	960
	Corporation tax	1,041	-
	Accrued expenses	<u>6,171</u>	<u>7,507</u>
		<u>7,812</u>	<u>8,467</u>
12.	PROVISIONS FOR LIABILITIES	31/12/19	31/12/18
		£	£
	Deferred tax		
	Other timing differences	<u>-</u>	<u>989</u>
			Deferred tax
			£
	Balance at 1 January 2019		989
	Disposal of listed investment		<u>(989)</u>
	Balance at 31 December 2019		<u>-</u>
13.	RESERVES		General fund
			£
	At 1 January 2019		131,704
	Deficit for the year		<u>(6,105)</u>
	At 31 December 2019		<u>125,599</u>
14.	RELATED PARTY DISCLOSURES		
	(i) During the year, a total amount of £512 (2018: £Nil) were given as gifts to a retiring General Secretary of the Association in appreciation of his past services rendered to the Association.		
	(ii) The National Executive Committee members are members of the association as required by its Rules. Each member contributes a monthly £5 subscription under normal terms and conditions.		

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

15. POST BALANCE SHEET EVENTS

Since the balance sheet date, the outbreak of COVID-19 (Coronavirus) pandemic and the measures being taken to control its spread, have severely impacted all economies around the world. Governments and central banks have responded with monetary and fiscal interventions to stabilise economic conditions.

The association has determined that these events are non-adjusting post balance sheet events. Accordingly, the financial position as at and results of operations for the year ended 31 December 2019 have not been adjusted to reflect any impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as any impact on the financial position and results of the association for future periods.

Sales Staff Association
Detailed General Fund
for the Year Ended 31 December 2019

	31/12/19		31/12/18
	£	£	£
Member subscriptions		10,825	10,470
Other income			
Bank deposit interest		<u>228</u>	<u>110</u>
		11,053	10,580
Gain/loss on revaluation of assets			
Gain/(loss) on revaluation of investments		<u>-</u>	<u>(249)</u>
		11,053	10,331
Expenditure			
Post, stationery & advertising	55		58
Travelling	-		112
Hotels & subsistence	5,866		3,796
Members quiz & other prizes	25		75
Audit & accountancy	6,300		4,800
Legal fees	1,200		811
Professional fees	2,178		4,629
Gifts	<u>1,995</u>		<u>1,698</u>
		<u>17,619</u>	<u>15,979</u>
		(6,566)	(5,648)
Finance costs			
Bank charges		<u>99</u>	<u>99</u>
		(6,665)	(5,747)
Depreciation			
Fixtures and fittings		<u>-</u>	<u>5</u>
		(6,665)	(5,752)
Surplus/(Deficit) on disposal of fixed assets			
Fixtures and fittings	(20)		-
Listed investment	<u>632</u>		<u>-</u>
		<u>612</u>	<u>-</u>
NET DEFICIT		<u><u>(6,053)</u></u>	<u><u>(5,752)</u></u>