Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Independent Democratic Union				
Year ended:	31 January 2020 (13 month period)				
List no:	787T				
Head or Main Office address:	8 Fairfields Road				
	Basingstoke				
	Hampshire				
Postcode	RG21 3DR				
Website address (if available)	www.idu.org.uk				
Has the address changed during the year to which the return relates?	Yes No x ('X' in appropriate box)				
General Secretary:	Mr Alistair Maclean				
Telephone Number:	08448004421				
Contact name for queries regarding the completion of this return	Zoe Atwood				
Telephone Number:	08448004421				
E-mail:	info@idu.org.uk				
Please follow the guidance notes in the completion of this return Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602					

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	4,051	23			4,074	
Female	2,727				2,727	
Other	9				9	
Total	6,787	23			A 6,810	

	Britain		Ireland		Republic		(includi innel Is			Totals	
Male	4,	051	23							4	4,074
Female	2,	727								2	2,727
Other		9									9
Total	6,	787	23						Α	(6,810
Number of held:	Number of members at end of year contributing to the General Fund 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 Name of Ceasing to hold Office Officer Appointed Date of change										
State wh	nether the union is:										
a. <i>I</i>	A branch of anothe	r trad	de union?		Yes		N	lo x			
If	f yes, state the nar	ne of	that other union:								
b. A	A federation of trac	le uni	ions?		Yes		N	lo x			
	If yes, state the	numb	per of affiliated union	ons:							
			and nan	nes:							

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.

Name of Officer	Position held
Alistair Maclean	General Secretary
Deborah Wood	National President
Tony Dunne	National Secretary
Steve Millman	Field Officer
Lenka Schofield	Minute Secretary

General Fund

(see notes 13 to 18)

	£	£
Income From Members: Contributions and Subscriptions		796,832
From Members: Other income from members (specify)		790,032
Total other income from members		
Total of all income from members		796,832
Investment income (as at page 12)		321
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		797,153
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		426,421
Administrative expenses (as at page 10)		303,782
Federation and other bodies (specify)		
Total expenditure Federation and other bodies	•	
Taxation		
Total expenditure		730,203
Interfund Transfers OUT		
Surplus (deficit) for year		66,950
Amount of general fund at beginning of year		595,717
Amount of general fund at end of year		662,667

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

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£	,	£
Representation –		brought forward	51,835
Employment Related Issues		Advisory Services	
	51,835		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
			3,513
Communications			
		Salary Costs	371,073
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	51,835	Total (should agree with figure in General Fund)	426,421

Fund 2	· · · · · · · · · · · · · · · · · · ·		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Т	otal Expenditure	
	Interfu	nd Transfers OUT	
	Surplus (De	ficit) for the year	
	Amount of fund at b	eginning of year	
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contributi	ng at end of year	

Fund 3			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		otal Expenditure	
	Interfu	nd Transfers OUT	
		,	
		ficit) for the year	
	Amount of fund at b		
	Amount of fund at the end of year (a	s Balance Sheet)	
		,	
	Number of members contributi	ng at end of year	

Fund 4	·		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inter	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		otal Expenditure	
	Interfu	nd Transfers OUT	
	Surplus (De	ficit) for the year	
	Amount of fund at b		
	Amount of fund at the end of year (as	s Balance Sheet)	
	Number of members contribution	ng at end of year	

Fund 5			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc		
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		otal Expenditure	
	Interfu	nd Transfers OUT	
		eficit) for the year	
	Amount of fund at b		
	Amount of fund at the end of year (a	s Balance Sheet)	
		_	
	Number of members contributi	ng at end of year	

Fund 6			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	•	Total Expenditure	
	Interfo	und Transfers OUT	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ing 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	
	Inte	erfund Transfers OUT	
	Surplus	(Deficit) for the year	
	Amount of fund	at beginning of year	
	Amount of fund at the end of yea	r (as Balance Sheet)	
	N		
	Number of members contrib	butting at end of year	

Fund 8	·		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfu	und Transfers OUT	
		,	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (a	as Balance Sheet)	
		,	
	Number of members contribut	ing 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	
		nterfund Transfers IN	
Expenditure		•	
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inte	erfund Transfers OUT	
	Surplus	(Deficit) for the year	
	Amount of fund	at beginning of year	
	Amount of fund at the end of yea	r (as Balance Sheet)	
	Number of members contrib	outing at end of year	

Political fund account

		(see notes 24 to 33)		£	£	
Political fur	nd account 1 To be c	ompleted by trade unions which maintain their	own	political fund		
	Incom	ne Members contributions and levies				
		Investment income (as at page 12)				
	Other income (specify)					
		Total oth	her in	ncome as specified		
				Total income		
		Union and Labour Relations (Consolidation) Act e political funds exceeds £2,000 during the perion		2 on purposes set	out in section (72) (1)
		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		
		5	Surpl	us (deficit) for year		
		Amount of political fu	und a	t beginning of year		
		Amount of political fund at the end of y	year (as <u>Balance Sheet</u>)		
		Number of members at end of year contribu	uting t	to the political fund		
		Number of members at end of the year not contribu	_			
Num	ber of members at end of year who	have completed an exemption notice and do not contr	ribute	to the political fund		
Political fur	nd account 2 To be complete	ed by trade unions which act as components of	f a ce	entral 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	
				Т	otal income	
Expenditure			_			
	Expenditure under section 82 of th	e Trade Union and Labour Relations				
	(Consolidation) Act 1992 (specify)					
			ŀ			
	Administration expenses	in connection with political objects(specify)				
	Non-political expenditure		ľ			
			_	Total expenditure		
			Surp	olus (deficit) for year		
		Amount held on behalf of trade union political	fund a	at beginning of year		
		Amount re	emitte	ed to central political		
		Amount held on behalf of central po	olitical	fund at end of year		
		Number of members at end of year contrib	outing	to the political fund		
		Number of members at end of the year not contrib	outing	to the political fund		
Number of me	embers at end of year who have com	pleted an exemption notice and do not therefore contr	ribute	to the political fund		
	<u> </u>	•		•		

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 d	irectly or indirectly by a political party
Name of political party in relation to which money was expended	Total amount spent during the period £
Tatal	
Total	

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

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

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

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 maintaince of any holder of p	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 pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

to vote for a political party of carididate	
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

(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 £ Total expenditure £ (c) the total amount of all other money expended	For expenditure not falling within section 72 (1) the required information is	s-
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 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		£
(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		
(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		
(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		
(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		
(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		
(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		
(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		
(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		
(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		
particular cause of campaign), and the total amount paid to each one Total expenditure	Total expenditu	re
particular cause of campaign), and the total amount paid 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	£
£		
£		
£		
£		
£		
£		
£		
£		
£		<u> </u>
	Total expenditu	re
	(c) the total amount of all other money expended	£
Total expenditure	Total expenditu	re
Total of all expenditures	T-4-1 -f -11	

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		98,780
Salaries and Wages included in above	98,780	
Auditors' fees		9,300
Legal and Professional fees		67,744
Occupancy costs		19,099
Stationery, printing, postage, telephone, etc.		71,634
Expenses of Executive Committee (Head Office)		9,805
Expenses of conferences		13,401
Other administrative expenses (specify)		
Office sundries		1,523
Small IT equipment and consumables		2,851
Other small equipment purchases		488
Caron Sinan Sqarpinisin Pansinassa		
Other Outgoings		
Bank loans interest		8,034
Depreciation		1,123
Doprociation		1,120
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	303,782
Charged to:	General Fund (Page 3)	303,782
•		
	Total	303,782
	Total	303,702

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I.		Benefits		Total
		contributions	Pension Contributions	Other Benef	Other Benefits	
	£	£	£	Description	Value £	£
General Secretary	62,781	7,381	5,758			75,920
Minute Secretary	18,116	1,218	856			20,190
Field Officer				Car Allowance	5,200	5,200

Analysis of investment income (see notes 47 and 48)

	(coo notes if and is)	
	Political Fund £	Other Fund(s) £
Pont from land and buildings		
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		321
Other investment income (specify)		
		321
	Total investment income	321
	Credited to:	
	General Fund (Page 3	321
	Darr LE	_
	Political Fund	¹
	_	
	Total Investment Funds	321

Balance sheet as at

31 January 2020

(see notes 49 to 52)

	(see notes 49 to 52)		
Previous Year		£	£
537,838	Fixed Assets (at page 14)		537,397
,	Investments (as per analysis on page 15)		,
	Quoted (Market value £ (
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
51,876	Sundry debtors		62,196
277,411	Cash at bank and in hand		329,736
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
220 207	Total of other assets		201 022
329,287	Total of other assets	Total access	391,932
867,125		Total assets	
595,717	General fund (page 3)		662,667
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£234,177	Loans		221,592
£11,335	Sundry creditors		16,593
£25,896	Accrued expenses		28,477
·			
£271,408		Total liabilities	266,662
£867,125		Total assets	929,329
1007,123			323,329

Fixed assets account

(see notes 53 to 57)

	Land and Freehold £	Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business	Total £
Cost or Valuation						
At start of year	534,503		110,288			644,791
Additions			682			682
Disposals						
Revaluation/Transfers						
At end of year	534,503		110,970			645,473
Accumulated Depreciation						
At start of year			106,953			106,953
Charges for year			1,123			1,123
Disposals						
Revaluation/Transfers						
At end of year			108,076			108,076
Net book value at end of year	534,503		2,894			537,397
,						
Net book value at end of previous year	534,503		3,335			537,838

Analysis of investments (see notes 58 and 59)

	(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)		
	Appear continues (to be opposited)		
	Total quoted (as Balance Sheet) Market Value of Quoted Investment		
	warret value of Quoted Hivestilletit		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	S.i.S. singuoted in section (to be openined)		
	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? If YES name the relevant companies:	Yes No x
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? If NO, state the names of the persons in whom the shares controlled by the union are registered.	Yes No
Company name	Names of shareholders

Summary sheet (see notes 62 to 73)

	(see notes 62 to 73)	
	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	796,832		796,832
From Investments	321		321
Other Income (including increases by revaluation of assets)			
Total Income	797,153		797,153
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	730,203		730,203
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	595,717 662,667		595,717 662,667
Assets			
	Fixed Assets		537,397
	Investment Assets		
	Other Assets		391,932
		Total Assets	929,329
Liabilities		Total Liabilities	266,662
Net Assets (Total Assets less Total Liab	pilities)		662,667

(see notes 74 to 80)				
Did the union hold any ballots in respect of industrial action during the return period?				
If Yes How many ballots were held:				
For each ballot held please complete the information below:				
Ballot 1 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				
Number of individuals answering "No" to the question				
Number of invalid or otherwise spoiled voting papers returned				
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 2				
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				
Number of individuals answering "No" to the question				
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 3				
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				
Number of individuals answering "No" to the question				
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 & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet (see note 81)

B: engagement or non-engagement, or termination or suspension of employment or the duties of

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

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

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

Categories of Nature of Trade Dispute

D: matters of discipline;

employment, of one or more workers;

F: facilities for officials of trade unions;

	G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation or in the carrying out of such procedures				
	Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO				
	If YES , for each industrial action taken please complete the information below:				
	Industrial Action 1				
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:				
Α	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				
	Industrial Action 2 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:				
Α					
Α	please tick the nature of the trade dispute for which industrial action was taken using the categories* below:				
Α	D E F G				
Α	D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D D				
Α	D E F G Dates of the industrial action taken: Number of days of industrial action:				
A	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: 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.				
A	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: 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. Industrial Action 3				
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: 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. Industrial Action 3 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:				
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: 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. Industrial Action 3 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: B C D E F G				

use a continuation page if necessary

P20

Industrial Action 4
1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
A
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
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
2. Dates of the industrial action taken:
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:
Dates of the industrial action taken: Number of days of industrial action: to
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
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.

Basis of preparation

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the Accounts of Trade Unions are required to give a true and fair view. The Accounts have been prepared in accordance with applicable accounting standards.

Judgements and key sources of estimation uncertainty
The preparation of the Accounts requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the Accounts.

Contributions income is accounted for on an accruals basis.

Interest income

Revenue is recognised as interest is received.

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

Computer equipment 33.3% straight line basis Office furniture 10% straight line basis Office equipment 20% straight line basis

Accounting policies

(see notes 84 and 85)

8		e.	V	V.	C	,

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic

		signa	iture nere	
	Secretary's	1 1	Chairman's	
١	Signature:	land.	Signature:	
1				(or other official whose position should be stated)
	Name:	Tony Dunne	Name:	Deborah Wood
	Date:	25 September 2020	Date:	25 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	х	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 audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	х	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	х
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	х	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		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.

1992 Act and notes 92 a	and 93)
Please explain in your re	eport overleaf or attached.
2. Are the auditors or 1992 Act and has:	auditor of the opinion that the union has complied with section 28 of the
a. kept proper accoun	nting records with respect to its transactions and its assets and liabilities; and
	aintained a satisfactory system of control of its accounting records, its cash holding d remittances. (See section 36(4) of the 1992 Act set out in note 92)
Please explain in you	r report overleaf or attached
3. Your auditors or au	ditor must include in their report the following wording:
In our opinion the fir	nancial statements:
• give a true and fair	r view of the matters to which they relate to.
 have been prepared 	d in accordance with the requirements of the sections 28, 32 Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

We have audited the Accounts of the Independent Democratic Union for the period ended 31 January 2020, set out on pages 4 to 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102. This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Union's Executive Committee and auditors

A satisfactory system of control over transaction has not been maintained.

As explained more fully in the Statement of Responsibilities of the National Executive Committee on page 2, the Union's National Executive Committee is responsible for the preparation of Accounts which give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the Accounts give a true and fair view of the state of the Union's affairs as at 31 January 2020 and of its income and expenditure for the period then ended and 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.

Matters on which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

 □ The Union has not kept proper accounting red □ The Accounts are not in agreement with the b □ We have not received all the information and We have nothing to report to you in respect of the 	ooks of records. explanations we need for our audit.	
Signature(s) of auditor or auditors:		
Name(s):	P W John	
Profession(s) or Calling(s):	FCCA	
Address(es):	P W John & Co 23 Wadham Street	
	Weston-super-Mare	
Postcode	Somerset BS23 1JZ	
Date	24-Sep-19	
Contact name for inquiries and telephone number:	Paul John 01934 412097	1

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

(see notes 88 to 94)

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992.

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

YES/NO

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

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

MEMBERSHIP AUDIT CERTIFICATE **SECTION ONE**

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

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, 1. so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

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

YES/NO

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

- set out below the assurer's reasons for stating that
- provide a description of the information or explanation requested or required which has (b) not been obtained
- 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 (c) 1992 Act
- send a copy of this certificate to the Certification Officer as soon as is reasonably (d) practicable after it is provided to the union.

MEMBERSHIP AUDIT CERTIFICATE (continued)

	N)[APPLICABLE		
١					
١					
١	Signature of assurer				
	Name				
	Ivanic				
	Address				
	A J				
	Date	l			
	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/MO

If "NO" Please explain below:

Signature	logo
Name	Toxy Dunne
Office held	NATIONAL SECRETARY ROAD SORVICES
Date	12/09/2020

Independent Democratic Union

Accounts
For the period ended 31 January 2020

RETURN OF MEMBERS

Number of Members at 31 January 2020

	Great Britain	Northern Ireland	Total
Male Female Other	4,051 2,727 9	23 0 0	4,074 2,727 9
Total	6,787	23	6,810
Number of members for	whom no home or auth	horised address is held	0
Number of members at the	he end of year contribu	ting to the General Fund	6,810

OFFICERS IN POST

NATIONAL PRSEIDENT	Deborah Wood
NATIONAL SECRETARY	Tony Dunne
FIELD OFFICER	Steve Millman
MINUTE SECRETARY	Lenka Schofield

STATEMENT OF RESPONSIBILITIES OF THE NATIONAL EXECUTIVE COMMITTEE FOR THE PERIOD ENDED 31 JANUARY 2020

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

In relation to the Independent Democratic Union these requirements to prepare Accounts that give a true and fair view is the responsibility of the Executive Committee. The Executive Committee is responsible for preparing the Accounts in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In so doing the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

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

REPORT OF INDEPENDENT AUDITORS TO THE MEMBERS OF THE INDEPENDENT DEMOCRATIC UNION

We have audited the Accounts of the Independent Democratic Union for the period ended 31 January 2020, set out on pages 4 to 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

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

Respective responsibilities of the Union's Executive Committee and auditors

As explained more fully in the Statement of Responsibilities of the National Executive Committee on page 2, the Union's National Executive Committee is responsible for the preparation of Accounts which give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the Accounts give a true and fair view of the state of the Union's affairs as at 31 January 2020 and of its income and expenditure for the year then ended and 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.

Matters on which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transaction has not been maintained.
- The Union has not kept proper accounting records.
- The Accounts are not in agreement with the books of records.
- We have not received all the information and explanations we need for our audit.

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

PAUL WINLIAM JOHN

17/09/2020

Senior Statutory Auditor

Pareto Analysis Ltd Weston-super-Mare

GENERAL FUND

Income and Expenditure Account Period Ended 31 January 2020

	Notes	Period ended 31.01.20	Year ended 31.12.19
INCOME From Members: Contributions and subscriptions Investment income	2	59,806	737,026 321
Total Income		59,806	737,347
EXPENDITURE Benefits to members Administrative expenses	3 4	36,726 27,106	389,695 276,676
Total Expenditure		63,832	666,371
(Deficit)/Surplus for period Amount of general fund at beginning of period		(4,026) <u>666,693</u>	70,976 <u>595,717</u>
Amount of general fund at end of period		662,667	666,693

Balance Sheet As At 31 January 2020

	Notes	31.01.20 £	31.12.19
FIXED ASSETS CURRENT ASSETS	6	537,397	£ 537,483
Sundry debtors and prepayments Cash at bank and on deposit	7	62,196 329,736	59,826 <u>327,910</u>
CURRENT LIABILITIES		391,932	387,736
Other loans Sundry creditors Accrued expenses	8	221,592 16,593 	223,140 16,296 19,090
Net Current Assets		<u>266,662</u> <u>125,270</u>	<u>258,526</u> <u>129,210</u>
Net Assets		662,667	<u>666,693</u>
Accumulated Fund			
Main Fund		662,667	666,693

Approved	on
1 1	

17/09/2000

NOTES TO THE ACCOUNTS Period Ended 31 January 2020

1 Basis of preparation

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the Accounts of Trade Unions are required to give a true and fair view. The Accounts have been prepared in accordance with applicable accounting standards.

Judgements and key sources of estimation uncertainty

The preparation of the Accounts requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the Accounts.

Revenue

Contributions income is accounted for on an accruals basis.

Interest income

Computer equipment

Office furniture

Office equipment

Revenue is recognised as interest is received.

Fixed assets

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

33.3% straight line basis

10% straight line basis

20% straight line basis

31.01.20 £	31.01.19 £
	321
£	£
720 5,336 30,670	2,793 46,499 <u>340,403</u>
	£ 720 5,336

<u>36,726</u>

<u>389,695</u>

NOTES TO THE ACCOUNTS Period Ended 31 January 2020

4	Administrative expenses			31.01.20	21 12 10
				£	31.12.19 £
	Remuneration and expenses of staff			8,686	90,094
	Auditors' fees			3,600	5,700
	Legal and Professional Fees			6,181	61,563
	Occupancy costs			1,372	17,727
	Stationery, printing, postage, telephone, etc	~		5,555	66,079
	Expenses of Executive Committee (Head Off Expenses of conferences	rice)		413	9,392
	Other administrative expenses			-	13,401
	Office sundries			700	
	Small IT equipment and consumables			593	930
	Other small equipment purchases			•	2,851
	Interest payable			•	488
	Mortgages			620	7 111
	Depreciation			86	7,414 1,037
				27,106	276,676
5	Officials salaries and benefits				
	Gross				
	Salary		enefits	Total	National
	£		£	£	Insurance
	Office held		~	2	£
	General Secretary 4,829		112	5.070	
	Minute Secretary 1,333		443 67	5,272	567
	Field Officer		-	1,400 400	85
				400	
6	Fixed assets				
		Fre	eehold	Furniture &	
		Pro	operty	Equipment	Total
	Cost		£	£	£
	At 1 January 2020	50	24 502	110.070	(15 170
	Additions	5.	34,503	110,970	645,473
	At 31 January 2020	53	34,503	110,970	645,473
	Depreciation		3 1,303	110,570	043,473
	At 1 January 2020		_	107,990	107,990
	Charge for year		_	86	86
	At 31 January 2020		-	108,076	108,076
	Net book value				
	At 31 December 2019	52	24 502	2.000	E 2 7 4 2 2
		<u>55</u>	<u>84,503</u>	<u>2,980</u>	<u>537,483</u>
	At 31 January 2020	53	34,503	2,894	537,397
					201,071

NOTES TO THE ACCOUNTS Period Ended 31 January 2020

7 Sundry debtors and prepayments

	31.01.20 £	31.12.19
Prepayments Accrued income	10,280	£ 8,782
	_51,916	51,044
	<u>62,196</u>	<u>59,826</u>
8 Other loans		
Barclays Bank	£ 221,592	£ 223,140

This loan is secured against the freehold property at Unit 8 Fairfields Road, Basingstoke.

9 Transfer of engagements

The Independent Democratic Union entered into a Transfer of Engagements with Community Union on 31 January 2020.