

Trade Union's details

Name of Trade Union:

THE NATIONAL ASSOCIATION OF NFU GROUP SECRETARIES

Year ended:

31 OCTOBER 2019

List number:

Head or Main Office address:

NATIONAL ASSOCIATION OF GROUP SECRETARIES OF THE NFU GROUP SECRETARIES
BOSTON HOUSE
GROVE BUSINESS PARK
WANTAGE
OXON
OX12 9FF

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

Yes



No

☐

(Tick as appropriate)

Website address (if available)

nagsonline.org.uk

General Secretary:

R BARNES

Telephone Number:

01905 424292

Contact name for queries regarding the completion of this return:

P WAISTELL

Telephone Number:

01833 638286

E-mail:

treasurer@nagsonline.org

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

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

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

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

Return of members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	356	31			387
Female	190	23			213
Total	546	54	0	0	A 600

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

600

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

0

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
TREASURER	N BENT	H KIRBY	10 APRIL 2019

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

([see note 12](#))

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

Name of Officer

Position held

A GRIFFITHS
G HEAL
R BARNES
H KIRBY

CHAIRMAN
VICE CHAIRMAN
GENERAL SECRETARY
TREASURER

General fund
([see notes 13 to 18](#))

	£	£
Income		
From Members: Contributions and Subscriptions	120,195	
From Members: Other income from members (specify)		
Total other income from members		120,195
Total of all income from members		
Investment income (as at page 12)		2,890
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	664	
Total of other income (as at page 4)		664
	Total income	123,749
Expenditure		
Benefits to members (as at page 5)		13,541
Administrative expenses (as at page 10)		106,519
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	120,060
Surplus (deficit) for year		3,689
Amount of general fund at beginning of year		218,990
Amount of general fund at end of year		222,679

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
HEALTH SCHEME PREMIUMS	8	
COMMISSION	656	
Total other income		664
Total of all other income		664

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		MEMBERS' LEGAL EXPENSES SCHEME	13,541
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	13,541

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	EDUCATION FUND	£	£
Income			
	From members		88,221
	Investment income (as at page 12)		1
	Other income (specify)		
	SPONSORSHIP	39,500	
	CONTRIBUTION FROM GENERAL FUND	4,250	
		Total other income as specified	43,750
		Total Income	131,972
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		118,516
		Total Expenditure	118,516
		Surplus (Deficit) for the year	13,456
		Amount of fund at beginning of year	42,624
		Amount of fund at the end of year (as Balance Sheet)	56,080
		Number of members contributing at end of year	

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

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

Political fund account 2		To be completed by trade unions which act as components of a central trade	
Income	Contributions and levies collected from members on behalf of central political fund	£	
	Funds received back from central political fund	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	£	
	Administration expenses in connection with political objects (specify)	£	
	Non-political expenditure	£	
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use
by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

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

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

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

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

Political fund account expenditure (d)

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

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

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

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

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

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

**Analysis of administrative expenses and other outgoings excluding amounts
charged to political fund accounts**
(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		44,505
Salaries and Wages included in above	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; align-items: center; justify-content: center;">£</div>	
Auditors' fees		9,170
Legal and Professional fees		6,030
Occupancy costs		6,985
Stationery, printing, postage, telephone, etc.		28,365
Expenses of Executive Committee (Head Office)		106,712
Expenses of conferences		
Other administrative expenses (specify)		
INSURANCE		3,153
BANK CHARGES		2,370
ADMINISTRATION OFFICER		7,398
SUNDRY EXPENSES (INC. WEBSITE, TRAINING ETC.)		460
WELLBEING PROJECT		9,592
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		295
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		225,035
Charged to:	General Fund (Page 3)	106,519
	Fund (Account 2)	118,516
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		225,035

([see notes 36 to 46](#))

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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)			1,338
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,553
Other investment income (specify)			
			2,891
		Total investment income	2,891
		Credited to:	
		General Fund (Page 3)	2,890
		Fund (Account 2)	1
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	2,891

Balance sheet as at

31 OCTOBER 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
35,566	Quoted (Market value £ 58,729)	36,904	
	Unquoted		
	Total Investments		36,904
	Other Assets		
	Loans to other trade unions		
26,867	Sundry debtors	12,727	
253,974	Cash at bank and in hand	240,715	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
280,841	Total of other assets		253,442
316,407	Total assets		290,346
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
339	Bank overdraft		216
6,376	Tax payable		295
48,078	Sundry creditors		
	Accrued expenses		11,076
	Provisions		
	Other liabilities		
54,793	Total liabilities		11,587
261,614	Total assets		278,759

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	NFU MUTUAL UNIT MANAGER	25,710	
	NFU SELECT INVESTMENT PLAN	11,194	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	36,904	
	Market Value of Quoted Investment	63,894	
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 <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet

([see notes 62 to 73](#))

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	208,416		208,416
From Investments	2,891		2,891
Other Income (including increases by revaluation of assets)	44,414		44,414
Total Income	255,721		255,721
Expenditure (including decreases by revaluation of assets)	238,576		238,576
Total Expenditure	238,576		238,576
Funds at beginning of year (including reserves)	261,614		261,614
Funds at end of year (including reserves)	278,759		278,759
Assets			
	Fixed Assets		
	Investment Assets		36,904
	Other Assets		253,442
	Total Assets		290,346
Liabilities	Total Liabilities		11,587
Net assets (Total Assets less Total Liabilities)			278,759

Information on Industrial action ballots

(see notes 74 to 80)

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

YES NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Use a continuation sheet if necessary

Information on Industrial action

([see note 81](#))

*Categories of Nature of Trade Dispute :

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Notes to the accounts

([see notes 82 and 83](#))

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

SEE PAGES 13-17 OF THE ATTACHED ACCOUNTS

Accounting policies


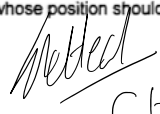
(see notes 84 and 85)

SEE PAGES 13 OF THE ATTACHED ACCOUNTS

Signatures to the annual return

(see notes 86 and 87)

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

Secretary's Signature: 	Chairman's Signature: (or other official whose position should be stated) 
Name: RUPERT BARNES	Name: G. Heal
Date: 30/10/20	Date: 30.10.20

Checklist

(see notes 88 and 89)

(please tick as appropriate)

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

Checklist for auditor's report

([see notes 90 to 96](#))

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

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

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
 - a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.(See section 36(4) of the 1992 Act set out in note 92)


Please explain in your report overleaf or attached.

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

In our opinion the financial statements:

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

Auditor's report (continued)

<p>Signature(s) of auditor or auditors:</p>			
Name(s):	P D SMITH		
Profession(s) or Calling(s):	CERTIFIED ACCOUNTANT		
Address(es):	4 WITAN WAY WITNEY OX28 6FF		
Date:	19/11/2020		
Contact name for enquiries and telephone number:	01993848052		

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

Membership audit certificate
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
([See notes 97 to 103](#))

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

YES/NO

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

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

Membership audit certificate
Section one

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

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

YES/NO

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

YES/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)[illegible]

Membership audit certificate


Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:

Signature	
Name	RUPERT BARNES
Office held	R Barnes (General Secretary)
Date	

**THE NATIONAL ASSOCIATION OF GROUP
SECRETARIES TO THE NATIONAL FARMERS
UNIONS OF THE UNITED KINGDOM**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2019**

**The MGroup Partnership
Registered Auditors
4 Witan Way, Witney, Oxon
OX28 6FF**

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2019**

OFFICERS OF THE ASSOCIATION

A Griffiths (Chairman) (resigned 11 March 2020)
G Heal (Vice Chairman) (resigned 11 March 2020)
G Heal (Chairman) (appointed 11 March 2020)
R Barnes (General Secretary)
N Bent (Treasurer) (resigned 10 April 2019)
H Kirby (Treasurer) (appointed 10 April 2019) and (resigned 11 March 2020)
P Waistell (Treasurer) (appointed 11 March 2020)
D Palmer (Vice Chairman) (appointed 16 September 2020)

REGISTERED OFFICE

National Association of NFU Group Secretaries
Boston House
Grove Business Park
Wantage
Oxon
OX12 9FF

AUDITORS

The MGroup Partnership
Registered Auditors
4 Witan Way
Witney
Oxfordshire
OX28 6FF

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2019

The General Secretary presents his annual report with the audited financial statements of the General Fund and the Education Fund for the year ended 31 October 2019.

CONSTITUTION

The objects of the Union are:

- To assist the membership in promoting the success of their individual businesses.
- To regulate on behalf of members, the remuneration, terms and conditions of employment with their employers the National Farmers' Unions.
- To represent on behalf of commissioned members, agency matters with their principals the National Farmers' Union Mutual Insurance Society Ltd.
- To promote the welfare of members of the Association and take any appropriate action for the advancement and training of its members.
- To relieve through a separately constituted Benevolent Fund, distress through misfortune.
- The promotion of group buying schemes and the provision of external services to members.

OFFICERS OF THE ASSOCIATION

In accordance with clause 4 (ii) of the Constitution, the following were deemed elected Officers of the Association at the Annual General Meeting held on 9 March 2019:

A Griffiths (Chairman) (resigned 11 March 2020)
G Heal (Vice Chairman) (resigned 11 March 2020)
G Heal (Chairman) (appointed 11 March 2020)
R Barnes (General Secretary)
N Bent (Treasurer) (resigned 10 April 2019)
H Kirby (Treasurer) (appointed 10 April 2019) and (resigned 11 March 2020)
P Waistell (Treasurer) (appointed 11 March 2020)
D Palmer (Vice Chairman) (appointed 16 September 2020)

The Officers are appointed in accordance with clause 4 (ii) of the Association's Constitution and Rules.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2019

Other members of the National Council defined as Officers of the Association by virtue of the operation of the Act are listed below:

Regional Council As appointed	Continuing in office	Appointed	Retired
East Midlands	L Maycock		
Central	K Rillie		
Northern Ireland	S Grey		
North Wales	H Rhys		
Scotland South	K Thom		
South Wales	N Conlon		
South East	S Bartlett		
West Midlands	P Foulds		
Scotland North	J Hogg		
North East	M Gummerson		
North West		M Earl	L Young
North	P Waistell		
East Anglia		N Savage	J Batchelor- Wylam
South West	M Potter		
Group Services			
Education		I Shaw	D Hamlin
Past Chairman	J Parker		
Mutual Liaison Chairman	C Davies		

AUDITORS

The MGroup Partnership, have indicated their willingness to continue in office, subject to the approval of members at the Annual General Meeting.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2019

STATEMENT OF OFFICERS' RESPONSIBILITIES

The Officers are responsible for preparing the General Secretary's Report and the financial statements in accordance with applicable law and regulations.

The Officers are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Officers 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 the surplus or deficit of the Association for that period.

In preparing these financial statements, the Officers are required to:

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

The Officers are responsible for keeping adequate 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 and enable them to ensure that the financial statements comply with the United Kingdom Generally Accepted Accounting Practice (and applicable law). 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.

The Officers confirm that so far as they are aware, there is no relevant audit information of which the Association's auditors are unaware. They have taken all the steps that they ought to have taken as Officers in order to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2019**

**STATEMENT REQUIRED BY SECTION 32A (6) (a) OF THE TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992 AS AMENDED BY THE TRADE UNION ACT 2016**

A Member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The Member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a Member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, they may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

Approved by the Council and signed on its behalf by:



R Barnes (General Secretary)

30/10/2020

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
FOR THE YEAR ENDED 31 OCTOBER 2019**

TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

OPINION

We have audited the financial statements of The National Association of Group Secretaries to the National Farmers Unions of the United Kingdom for the year ended 31 October 2019 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Generally Accepted Accounting Practice.

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 October 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

BASIS FOR OPINION

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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION ON OTHER MATTERS

In our opinion the information given in the Report of the General Secretary for the financial year for which the financial statements are prepared is consistent with the financial statements.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
FOR THE YEAR ENDED 31 OCTOBER 2019**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in which we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPECTIVE RESPONSIBILITIES OF THE OFFICERS AND AUDITORS

As explained more fully in the Statement of Officer's Responsibilities set out on page 4, the union's Officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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 (APB's) Ethical Standards for Auditors.

USE OF OUR REPORT

This report is made solely to the union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). 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.



PD Smith (Senior Statutory Auditor)

For and on behalf of

THE MGROUP PARTNERSHIP
STATUTORY AUDITORS

4 Witan Way
Witney
Oxfordshire
OX28 6FF

19 November 2020

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL
FOR THE YEAR ENDED 31 OCTOBER 2019

	2019 £	2018 £
INCOME		
Members' subscriptions	120,195	119,803
IOMA commission	8	17
Health scheme surplus	656	574
Donations	-	30,000
	<hr/>	<hr/>
	120,859	150,394
Administrative expenses		
Members' legal expenses scheme	13,541	11,057
Chairman honorarium and expenses	14,460	13,970
Vice Chairman honorarium and expenses	7,330	9,658
Treasurer honorarium and expenses	1,868	1,994
Mutual Liaison Chairman honorarium	7,990	8,226
General Secretary honorarium and expenses	12,857	15,012
Administration officer	7,398	5,769
Insurance - general	3,153	3,286
Website costs	425	341
Council and committee expenses	18,219	18,733
Administration expenses	1,228	952
General fund - contribution to education fund	4,250	4,250
Legal and professional fees	6,030	56,450
Auditors' remuneration - audit fees	4,780	4,530
Auditors' remuneration - non audit fees	4,390	3,060
Bank charges - general	2,219	1,679
Information commissioners office	35	35
Wellbeing project	9,592	-
	<hr/>	<hr/>
	119,765	159,002
Operating surplus / (deficit)	<hr/>	<hr/>
	1,094	(8,608)
Investment income		
Dividends listed investments FII	1,338	902
Interest receivable		
Bank interest - general	1,552	1,781
	<hr/>	<hr/>
Surplus / (Deficit) on ordinary activities	3,984	(5,925)
Taxation on ordinary activities		
Taxation for the year	295	339
	<hr/>	<hr/>
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR	3,689	(6,264)
Income and expenditure account brought forward	218,990	225,254
	<hr/>	<hr/>
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD	<hr/> <hr/>	<hr/> <hr/>
	222,679	218,990

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2019

	2019 £	2018 £
INCOME		
Income from delegates	88,221	73,786
Sponsorship	39,500	32,300
Education - contribution from general fund	4,250	4,250
	<hr/>	<hr/>
	131,971	110,336
Administrative expenses		
Committee meetings	5,896	1,598
Conferences and hotels	73,933	47,554
Hire of services	32,779	30,283
Administration and printing	5,757	4,434
Bank charges - education	151	146
	<hr/>	<hr/>
	118,516	84,015
Operating surplus	<hr/>	<hr/>
	13,455	26,321
Interest receivable		
Bank interest - education	1	1
	<hr/>	<hr/>
Surplus on ordinary activities	13,456	26,322
Income and expenditure account brought forward	42,624	16,302
	<hr/>	<hr/>
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD	<hr/> <hr/>	<hr/> <hr/>
	56,080	42,624

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2019**

	Notes	2019 £	2018 £
INCOME			
Members' subscriptions	2	120,195	119,803
Income from delegates		88,221	73,786
IOMA commission		8	17
Sponsorship		39,500	32,300
Health scheme surplus		656	574
Education - contribution from general fund		4,250	4,250
Donations		-	30,000
		<hr/>	<hr/>
		252,830	260,730
Administrative expenses			
Members' legal expenses scheme		13,541	11,057
Chairman honorarium and expenses		14,460	13,970
Vice Chairman honorarium and expenses		7,330	9,658
Treasurer honorarium and expenses		1,868	1,994
Mutual Liaison Chairman honorarium		7,990	8,226
General Secretary honorarium and expenses		12,857	15,012
Administration officer		7,398	5,769
Insurance - general		3,153	3,286
Website costs		425	341
Council and committee expenses		18,219	18,733
Committee meetings		5,896	1,598
Administration expenses		1,228	952
General fund - contribution to education fund		4,250	4,250
Conferences and hotels		73,933	47,554
Hire of services		32,779	30,283
Administration and printing		5,757	4,434
Legal and professional fees		6,030	56,450
Auditors' remuneration - audit fees		4,780	4,530
Auditors' remuneration - non audit fees		4,390	3,060
Bank charges - general		2,219	1,679
Bank charges - education		151	146
Information commissioners office		35	35
Wellbeing project		9,592	-
		<hr/>	<hr/>
		238,281	243,017
Operating surplus carried down	3	<hr/> 14,549	<hr/> 17,713


THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2019


	Notes	2019 £	2018 £
Operating surplus brought down	3	14,549	17,713
Investment income			
Dividends listed investments FII		1,338	902
Interest receivable			
Bank interest - education	1		1
Bank interest - general	1,552		1,781
		1,553	1,782
Surplus on ordinary activities		17,440	20,397
Taxation on ordinary activities			
Taxation for the year	4	295	339
SURPLUS FOR THE FINANCIAL YEAR		17,145	20,058
Income and expenditure account brought forward		261,614	241,556
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD		278,759	261,614

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
BALANCE SHEET
AS AT 31 OCTOBER 2018

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	5	12,727	26,867
Investments	6	36,904	35,566
Cash at bank and in hand		240,715	253,974
		<u>290,346</u>	<u>316,407</u>
CREDITORS: Amounts falling due within one year	7	11,587	54,793
		<u></u>	<u></u>
NET CURRENT ASSETS		278,759	261,614
NET ASSETS		<u>278,759</u>	<u>261,614</u>
CAPITAL AND RESERVES			
General Fund		222,679	218,990
Education Fund		56,080	42,624
		<u>278,759</u>	<u>261,614</u>

Approved by the Council and signed on its behalf by:


P Waistell (Treasurer)
30/10/2020


G Heal (Chairman)
30/10/2020

1 STATEMENT OF ACCOUNTING POLICIES

Constitution

The Association is listed under the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Act 2016. The financial statements have been prepared in accordance with the provisions of the Act as amended.

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Income

Income represents the amounts receivable in respect of subscriptions and other services.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Taxation

The Association is liable to Corporation Tax on income and chargeable gains as a Trade Union. For this purpose, funds derived from members do not rank as income, but Corporation Tax is chargeable on trading profits, investment and rental income, and gains arising on the disposal of chargeable assets.

Under the Value Added Tax Act 1994, Schedule 9, Trade Unions having as their main object the negotiation on behalf of members of the terms and conditions of their employment are exempt from Value Added Tax for membership benefits supplied or available in return for subscriptions as is the provision, otherwise than for profit, of training and retraining for the trade or profession and employment of members. Exemption is not available however, for the supply of goods and services, other than those referred to above, which members pay for separately. Such supplies to members and in addition supplies to third parties would normally be taxable supplies but the Association is not registered for Value Added Tax because its taxable supplies are below the annual registration limit.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

2 MEMBERS' SUBSCRIPTIONS

Members' subscriptions represent the aggregate from all members subscribing the correct level of subscriptions as laid down by the previous Annual General Meeting. All other receipts from members and past members, unless reclaimed in the year, are accounted for as donations. The analysis of membership is as follows:

	2019		2018	
	No.	£	No.	£
Full members	256	67,309	270	70,039
Full members who are not senior group or branch secretaries	288	52,071	271	48,864
Associate members	3	-	3	150
Life and retired members*	42	300	90	250
Employed accounts executives	3	110	2	50
Employed seniors	8	405	7	450
	<u>600</u>	<u>120,195</u>	<u>643</u>	<u>119,803</u>

* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2018 - none), who are not senior group or branch secretaries. Membership numbers include retired members who paid life subscriptions at retirement prior to 2002. Since then retiring members pay quinquennial subscriptions.

Northern Ireland Members' Subscriptions

The analysis of the Northern Ireland membership, which is included above, is as follows:

	2019		2018	
	No.	£	No.	£
Full members	18	5,043	20	5,282
Full members who are not senior group or branch secretaries	33	6,500	31	6,330
Associate members	1	-	1	50
Life and retired members*	-	-	12	-
Employed accounts executives	2	50	1	50
	<u>54</u>	<u>11,593</u>	<u>65</u>	<u>11,712</u>

* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2018 - none), who are not senior groups or branch secretaries.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019

3 OPERATING SURPLUS

	2019	2018
	£	£
The operating surplus is stated after charging:		
Auditors' remuneration - audit fees	4,780	4,530

4 TAXATION ON ORDINARY ACTIVITIES

	2019	2018
	£	£
Corporation tax - General	295	339

5 DEBTORS

	2019	2018
	£	£
Other debtors	12,727	26,867
General fund	8,318	9,685
Education fund	4,409	17,182
	12,727	26,867

6 CURRENT ASSET INVESTMENTS

	2019	2018
	£	£
Other investments	36,904	35,566

£20,000 was invested with NFU Mutual Unit Managers Ltd on 19 January 2009 and income accrued of £5,710 since that date has been reinvested, totalling £25,710. At 31 October 2019 the market value of this investment was £49,899.

£10,000 was invested with NFU Mutual Select Investments Ltd on 5 March 2014 and income accrued of £1,194 since that date has been reinvested, totalling £11,194. At 31 October 2019 the market value of this investment was £13,995.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

7 CREDITORS: amounts falling due within one year

	2019	2018
	£	£
Bank loans and overdrafts	216	-
Trade creditors	-	1,278
Taxation payable	295	339
Accruals and deferred income	11,076	48,078
Other creditors	-	5,098
	<u>11,587</u>	<u>54,793</u>
General fund	11,587	20,042
Education fund	-	34,751
	<u>11,587</u>	<u>54,793</u>

8 RELATED PARTY TRANSACTIONS

During the year, the following transactions with related parties took place:

Party and relationship	Description of transaction and amounts
A Griffiths Chairman and Past Vice Chairman	A Griffiths received £nil (2018 - £553) honorarium as Vice Chairman and £5,569 (2018 - £3,557) honorarium as Chairman. Expenses of £8,891 (2018 - £7,556) were paid for travel and subsistence.
P J Parker Past Chairman	P J Parker received £Nil (2018 - £4,282) honorarium as Chairman. Expenses of £Nil (2018 - £2,251) were paid for travel and subsistence.
G Heal Vice Chairman	G Heal received £1,369 (2018 - £789) honorarium as Vice Chairman. Expenses of £5,962 (2018 - £4,640) were paid for travel and subsistence.
N J Bent Past treasurer	N J Bent received £531 (2018 - £1,264) honorarium as Treasurer. Expenses of £54 (2018 - £730) were paid for travel and subsistence.
P Cornish Past General Secretary	P Cornish received £nil (2018 - £6,144) honorarium as General Secretary. Expenses of £nil (2018 - £7,644) were paid for travel and subsistence.
C Davies Mutual Liaison Chairman	C Davies received £6,221 (2018 - £5,229) honorarium as Mutual Liaison Chairman. Expenses of £1,769 (2018 - £2,997) were paid for travel and subsistence.
H Kirby Treasurer	H Kirby received £583 (2018 - £nil) honorarium as Treasurer. Expenses of £700 (2018 - £nil) were paid for travel and subsistence.
R Barnes General Secretary	R Barnes received £6,182 (2018 - £1,224) honorarium as General Secretary. Expenses of £6,676 (2018 - £nil) were paid for travel and subsistence.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

9 CONTROL

The National Council has ultimate control of the association.

10 POST BALANCE SHEET EVENTS

On 30 January 2020, the World Health Organisation ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve and as such, it is uncertain as to the full financial impact that the pandemic will have on the association. Therefore, the association are unable to reliably estimate the impact of the COVID-19 outbreak on its results for the financial year ended 31 October 2020.