

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Independent Pilots Association				
Year ended:	30 June 2020				
List no:	769T				
Head or Main Office address:	38-42A South Road				
	2nd Floor				
	Haywards Heath				
	West Sussex				
Postcode	RH16 4LA				
Website address (if available)	www.ipapilot.com				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Mr Philip Flower				
Telephone Number:	01444 441149				
Contact name for queries regarding the completion of this return	Lisa Jones				
Telephone Number:	01444 441149				
E-mail:	Finance@ipapilot.com				

Please follow the guidance notes in the completion of this return

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

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

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

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

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	642	9	2	22	675
Female	30	1			31
Other					
Total	672	10	2	22	A 706

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

706

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

3

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
Director	N/A	Stephen Hayman	19th Sept 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

x

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

x

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

Independent Pilots Association

2nd Floor, 38-42a South Road, Haywards Heath, West Sussex, RH16 4LA
tel: +44 (0)1444 441149 email: office@ipapilot.com www.ipapilot.com



Schedule of Officers @ 30 June 2020

EXECUTIVE COUNCIL

Chairman	L Morgan
Treasurer	N Baker
Voting Members	N Baker D Hart S Hayman (appointed 19/09/19) P Howard R Lotinga L Morgan P Petitt J West

OTHER INFORMATION

General Secretary	P Flower
Trustees	G Baczkowski I Gibbs P Jackson T Storer

Head Office	2 nd Floor 38-42a South Road Haywards Heath West Sussex RH16 4LA
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General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		116,008
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		116,008
Investment income (as at page 12)		8
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		116,016
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		97,783
Administrative expenses (as at page 10)		25,249
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		123,032
Interfund Transfers OUT		
Surplus (deficit) for year		-7,016
Amount of general fund at beginning of year		71,227
Amount of general fund at end of year		64,211

(see notes 19 and 20)

Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	56,080
Employment Related Issues		Advisory Services	
	56,080	Salary Costs	41,703
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	56,080	Total (should agree with figure in General Fund)	97,783

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
			Amount of fund at beginning of year	
			Amount of fund at the end of year (as Balance Sheet)	
			Number of members contributing at end of year	

Fund 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
			Amount of fund at beginning of year	
			Amount of fund at the end of year (as Balance Sheet)	
			Number of members contributing at end of year	

Political fund account

(see notes 24 to 33)

£

£

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

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

Political fund account expenditure (a)

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

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

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

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (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 of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

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

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

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

[illegible]

Political fund account expenditure (d)

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

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

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

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

Total expenditure

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

Total expenditure

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		7,046
Salaries and Wages included in above	4,559	
Auditors' fees		600
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		17,464
Expenses of conferences		
Other administrative expenses (specify)		
Other Outgoings		
Depreciation		139
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		25,249
Charged to:	General Fund (Page 3)	25,249
Total		25,249

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

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value	
					£	
General Secretary	41,703	4,559	2,487			48,749

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			8
Other investment income (specify)			
			8
		Total investment income	8
Credited to:			
		General Fund (Page 3)	8
		Political Fund	
		Total Investment Funds	8

Balance sheet as at

30 June 2020

(see notes 49 to 52)

Previous Year		£	£
48	Fixed Assets (at page 14)		757
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		92
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
Stocks of goods			
Others (specify)			

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year			3,815			3,815
Additions			848			848
Disposals						
Revaluation/Transfers						
At end of year			4,663			4,663
Accumulated Depreciation						
At start of year			3,767			3,767
Charges for year			139			139
Disposals						
Revaluation/Transfers						
At end of year			3,906			3,906
Net book value at end of year			757			757
Net book value at end of previous year			48			48

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☐

No

☒

If YES name the relevant companies:

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

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

Yes

☐

No

☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet			
(see notes 62 to 73)			
	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	116,008		116,008
From Investments	8		8
Other Income (including increases by revaluation of assets)			
Total Income	116,016		116,016
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	123,032		123,032
Funds at beginning of year (including reserves)	71,227		71,227
Funds at end of year (including reserves)	64,211		64,211
Assets			
	Fixed Assets		757
	Investment Assets		
	Other Assets		137,892
	Total Assets		138,649
Liabilities	Total Liabilities		74,438
Net Assets (Total Assets less Total Liabilities)			64,211

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held: <input type="text"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>	
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		<input type="text"/>
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>	
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		<input type="text"/>
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>	
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		<input type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
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	<input type="text"/>

Ballot 5

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
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	<input type="text"/>

Ballot 6

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
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	<input type="text"/>

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

☐

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

See attached sheets for accounting policies and notes to the accounts

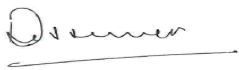
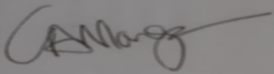
Accounting policies

(see notes 84 and 85)

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 signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
	Name: Philip Flower		Name: Luke Morgan
Date: 24th November 2020		Date: 24th November 2020	

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See attached sheets for audit report

Signature(s) of auditor or auditors:

CD Whitley-Jones

Name(s):

Christopher Whitley-Jones

Profession(s) or Calling(s):

Charteted Accountant

Address(es):

PRB Accountants LLP

Kingfisher House

Hurstwood Grange

Haywards Heath

Postcode

RH17 7QX

Date

26/11/2020

Contact name for inquiries and
telephone number:

01444 458252

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

Membership audit certificate

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

(See notes 97 to 103)

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

NO

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

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

Membership audit certificate

Section one

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

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

Yes / No

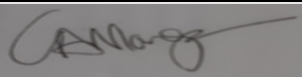
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	Luke Morgan
Address	38-42a South Road, Haywards Heath, RH16 4LA
Date	24th November 2020
Contact name and telephone number	Lisa Jones - 01444 441149

Membership audit certificate

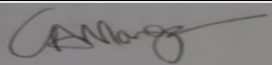
Section two

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

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

Yes

If "No" Please explain below:

Signature	
Name	Luke Morgan
Office held	Chairman
Date	24th November 2020

INDEPENDENT PILOTS ASSOCIATION
(Trade Union)
FINANCIAL STATEMENTS
30th JUNE 2020

INDEPENDENT PILOTS ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 30th JUNE 2020

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INDEPENDENT PILOTS ASSOCIATION
EXECUTIVE COUNCIL AND OTHER INFORMATION

Chairman	L Morgan
Treasurer	N Baker
Voting Members	N Baker D Hart S Hayman (appointed 19 th September 2019) P Howard R Lotinga L Morgan P Petitt J West
General Secretary	P Flower
Trustees	G Baczkowski I Gibbs P Jackson T Storer
Head Office	2nd Floor 38-42a South Road Haywards Heath West Sussex RH16 4LA
Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

INDEPENDENT PILOTS ASSOCIATION

THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS

YEAR ENDED 30th JUNE 2020

Income and Expenditure

The total income of the Union for the period was £116,016. This amount included payments of £116,008 in respect of Membership of the Union. The Union's total expenditure for the period was £123,032. The Union does not maintain a political fund.

Salary Paid to the General Secretary and/or Members of the Executive Council

The General Secretary of the Union was paid £41,703 in respect of salary and £2,487 in respect of benefits for the year.

Irregularity Statement

A Member who is concerned that some irregularity may be occurring, or has 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, he 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.

Statement of Responsibilities of the Executive Council

The Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires the Union to submit a return each year to the Certification Officer. The 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 the surplus or deficit of the Union for that period. The financial statements set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

The requirement to prepare financial statements that give a true and fair view is the responsibility of the Executive Council. The Executive Council is responsible for preparing the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing these financial statements, the Executive Council are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standard have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in business.

INDEPENDENT PILOTS ASSOCIATION

THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS

(continued)

YEAR ENDED 30th JUNE 2020

The Executive Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Union's transactions and disclose with reasonable accuracy at any time the financial position of the Union. 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, as well as establishing and maintaining a satisfactory system of control of the Union's accounting records, its cash holdings and all its receipts and remittances.

In so far as the Executive Council is aware:

- there is no relevant audit information of which the Union's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Union's auditor is aware of that information.

02 Oct 2020

This report was approved for issue on and signed on behalf of the Union by:



L. Morgan
Chairman (Oct 2, 2020, 12:27pm)



P. Flower
General Secretary (Oct 2, 2020, 1:39pm)

Registered office:
2nd Floor
38-42a South Road
Haywards Heath
West Sussex
RH16 4LA

INDEPENDENT PILOTS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION

YEAR ENDED 30th JUNE 2020

Opinion

We have audited the financial statements of Independent Pilots Association (the 'Union') for the year ended 30th June 2020 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30th June 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 (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.

Conclusions relating to going concern

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

- the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT PILOTS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION *(continued)*

YEAR ENDED 30th JUNE 2020

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Council's report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires us 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
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Executive Council

As explained more fully in the Executive Council's Report, the Executive Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT PILOTS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION *(continued)*

YEAR ENDED 30th JUNE 2020

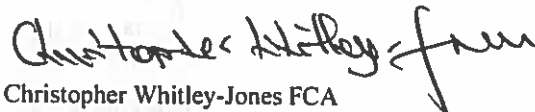
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

Use of our report

This report is made solely to the Executive Council, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Executive Council 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 Executive Council as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Whitley-Jones FCA
(Senior Statutory Auditor)

Date: 26/11/20

For and on behalf of PRB Accountants LLP
Chartered Accountants and Statutory Auditors

Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex RH17 7QX

INDEPENDENT PILOTS ASSOCIATION
STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED 30th JUNE 2020

	Note	2020 £	2019 £
Turnover		116,008	114,176
Gross surplus		116,008	114,177
Administrative expenses		123,032	111,121
Operating (deficit)/surplus		(7,024)	3,055
Other interest receivable and similar income		8	7
(Deficit)/surplus before taxation	6	(7,016)	3,062
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year and total comprehensive income		(7,016)	3,062
Retained earnings at the start of the year		71,227	68,165
Retained earnings at the end of the year		64,211	71,227

All the activities of the Union are from continuing operations.

INDEPENDENT PILOTS ASSOCIATION

STATEMENT OF FINANCIAL POSITION

30th JUNE 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	7	757	48
Current assets			
Debtors	8	92	472
Cash at bank and in hand		137,800	145,714
		<u>137,892</u>	<u>146,186</u>
Creditors: amounts falling due within one year	9	<u>74,438</u>	<u>75,007</u>
Net current assets		<u>63,454</u>	<u>71,179</u>
Total assets less current liabilities		<u>64,211</u>	<u>71,227</u>
Net assets		<u>64,211</u>	<u>71,227</u>
Capital and reserves			
Profit and loss account		<u>64,211</u>	<u>71,227</u>
Members funds		<u>64,211</u>	<u>71,227</u>

02 Oct 2020

These financial statements were approved for issue on, and are signed on behalf of the Union by:



L. Morgan (Oct 2, 2020, 12:27pm)
Chairman



P. Flower (Oct 2, 2020, 1:39pm)
General Secretary

INDEPENDENT PILOTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th JUNE 2020

1. General information

The address of the head office is 2nd Floor, 38-42a South Road, Haywards Heath, West Sussex, RH16 4LA.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through surplus or deficit.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Revenue recognition

Turnover is measured at the fair value of the consideration received for services rendered.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

INDEPENDENT PILOTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30th JUNE 2020

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings - 7 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Employee numbers

The average number of persons employed by the Union during the year amounted to 1 (2019: 1).

The aggregate payroll costs of the above were:

	2020	2019
Wages and salaries	41,703	40,940
Social Security Costs	4,559	4,480
	<u>46,262</u>	<u>45,420</u>

INDEPENDENT PILOTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30th JUNE 2020

5. Transactions with Members of the executive council and general secretary

During the year, the Union paid the following amounts to Members of the Executive Council, General Secretary, included in salaries, in the Statement of Income and Retained Earnings:

	2020	2019
P Flower	41,703	40,940

6. Deficit/Surplus before taxation

Deficit/Surplus before taxation is stated after charging:

	2020	2019
	£	£
Depreciation of tangible assets	139	89

7. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1st July 2019	3,815	3,815
Additions	848	848
At 30th June 2020	<u>4,663</u>	<u>4,663</u>
Depreciation		
At 1st July 2019	3,767	3,767
Charge for the year	139	139
At 30th June 2020	<u>3,906</u>	<u>3,906</u>
Carrying amount		
At 30th June 2020	<u>757</u>	<u>757</u>
At 30th June 2019	<u>48</u>	<u>48</u>

8. Debtors

	2020	2019
	£	£
Other debtors	92	472

INDEPENDENT PILOTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30th JUNE 2020

9. Creditors: amounts falling due within one year

	2020	2019
	£	£
Corporation tax	3	3
Social security and other taxes	2,089	1,405
Other creditors	72,346	73,599
	<u>74,438</u>	<u>75,007</u>

10. Other related party transactions

During the year, the Union received its Subscription Income of £116,008 (2019: £114,176) via the Independent Pilots Association, a Company limited by guarantee, which is affiliated to the Union. At the year end the Union owed £70,894 (2019: £72,221) to the Independent Pilots Association in respect of recharges.

11. Legal defence fund

The Union maintains its own legal defence fund for the benefit of Members. This is maintained as part of the general fund and reviewed by the Executive Council on a quarterly basis.

INDEPENDENT PILOTS ASSOCIATION

DETAILED INCOME STATEMENT

YEAR ENDED 30th JUNE 2020

	2020 £	2019 £
Turnover		
Member subscriptions	116,008	114,176
Gross surplus	<u>116,008</u>	<u>114,176</u>
Overheads		
Administrative expenses	123,032	111,121
Operating (deficit)/surplus	<u>(7,024)</u>	<u>3,055</u>
Other interest receivable and similar income	8	7
(Deficit)/surplus before taxation	<u>(7,016)</u>	<u>3,062</u>

INDEPENDENT PILOTS ASSOCIATION

NOTES TO THE DETAILED INCOME STATEMENT

YEAR ENDED 30th JUNE 2020

	2020 £	2019 £
Administrative expenses		
Wages and salaries	41,703	40,940
Staff national insurance contributions	4,559	4,480
Staff pension contributions	2,487	2,441
Insurance	5,899	4,151
Repairs and maintenance	134	—
Travel and subsistence	5,046	5,666
Telephone	330	420
Computer expenses	2,038	2,565
Printing postage and stationery	2,795	1,826
Staff training	—	175
Sundry expenses	647	417
Advertising	—	234
Entertaining	575	—
Legal and professional fees	56,080	47,045
Accountancy fees	600	672
Depreciation of tangible assets	139	89
	<u>123,032</u>	<u>111,121</u>
Other interest receivable and similar income		
Interest on bank deposits	<u>8</u>	<u>7</u>