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Form AR21

Annual return for a trade union

Trade Union and Labour Relations (Consolidation) Act 1992



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Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992
Trade Union's details

Name of Trade Union:

PTSC

Year ended:

31 DECEMBER 2019

List number:

819T

Head or Main Office address:

Juxion House
2nd Floor
101 St Pauls Churchyard
London
EC4M 8BU

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

Yes

No

(Tick as appropriate)

Website address (if available)

www.ptscunion.org.uk

General Secretary:

Francis Neckles

Telephone Number:

0203 102 7550

Contact name for queries regarding the completion of this return:

Francis Neckles

Telephone Number:

07415956555

E-mail:

francis.neckles@ptscunion.org.uk

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

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

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	181				
Female	66				
Total	247				A 247

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

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

247

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
General Secretary		Francis Neckles	08/03/2014
Financial Secretary		Westley Lay	08/03/2014
Legal Secretary		John J Neckles	08/03/2014
District Secretary		Marcia Francis	08/03/2014
Chief Officer Welfare & Benefits Unit		Sherald Reece-Bartlett	29/05/2016

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

Colin Hinkson
Ephrain Payne
Raymond Molyneux
Nathan Walton

Acting Unit Representative
Acting Unit Representative
Acting Unit Representative
Acting Unit Representative

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		42505
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	42505
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		45950
Federation and other bodies (specify)		45950
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	45950
	Surplus (deficit) for year	(3,445)
	Amount of general fund at beginning of year	(15,132)
	Amount of general fund at end of year	(18,577)

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

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

Analysis of benefit expenditure shown at general fund
 (see notes 21 to 23)

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

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:		£	£
Income			
From members		0	
Investment income (as at page 12)		0	
Other income (specify)		0	
Total other income as specified			
Total Income			
Expenditure			
Benefits to members		0	
Administrative expenses and other expenditure (as at page 10)		0	
Total Expenditure			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	N/A
	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)		£	N/A
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	£	N/A
	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)	£	N/A
	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 (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			N/A

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	N/A

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 Total expenditure	N/A
(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	£
Total Total expenditure	N/A
(c) the total amount of all other money expended	£
Total Total expenditure	N/A

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

(see notes 34 and 35)

Administrative Expenses		£
Remuneration and expenses of staff		
Salaries and Wages included in above	0£	
Auditors' fees		1,150
Legal and Professional fees		8,959
Occupancy costs		3,448
Stationery, printing, postage, telephone, etc.		11,358
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Membership Insurance		5,214
Motor, Travel % Subsistence		11,626
Sundry		4,195
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		
Charged to:	General Fund (Page 3)	45,950
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		45,950

Analysis of investment income

(see notes 47 and 48)

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

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		2,368
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		2,368
	Total assets		
	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		20,695
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		250
	Provisions		
	Other liabilities		
	Total liabilities		20,945
	Total assets		(18,577)

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments
(see notes 58 and 59)

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 <input type="checkbox"/>	NO <input checked="" 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 checked="" 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	42,505		42,505
From Members	42,505		
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	42,505		42,505
Expenditure (including decreases by revaluation of assets)	45,950		45,950
Total Expenditure	45,950		45,950
Funds at beginning of year (including reserves)			
	(15,132)		(15,132)
Funds at end of year (including reserves)			
	(18,577)		(18,577)
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
		Total Assets	2,368
Liabilities		Total Liabilities	20,945
Net assets (Total Assets less Total Liabilities)			(18,577)

Information on Industrial action ballots

(see notes 74 to 80)

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

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

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

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

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the user to enter their notes to the accounts.

Accounting policies

(see notes 84 and 85)

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.

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.

General Secretary's Signature:

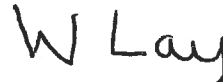


Name: Mr Francis Neckles

Date: 09/02/2021

Financial Secretary Signature:

(or other official whose position should be stated)



Name: Mr Westley Lay

Date: 09/02/2021

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. **YES**

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. **YES**

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)

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.

Signature(s) of auditor or auditors:		
Name(s):	Thomas N Carolan	
Profession(s) or Calling(s):	Chartered Account, Registered Auditor	
Address(es):	33 Austin Friars Street Mullingar Ireland N91 NR52	
Date:	09/02/2021	
Contact name for enquiries and telephone number:	Tom Carolan 00353871216345	

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

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

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

NO

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

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

Membership audit certificate
Section one

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

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

YES/NO


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

YES/NO

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

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

Membership audit certificate (continued)


Signature of assurer	
Name	Thomas N Carolan
Address	33 Austin Friars Street Mullingar Ireland N91 NR52
Date	09/02/2021
Contact name and telephone number	Tom Carolan 00353871216345

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

Signature	
Name	Thomas N Carolan
Office held	Chartered Accountant
Date	09/02/2021

UNION REGISTRATION 819T

PTSC

Financial Statements

For the period ended 31 December 2019

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PTSC

Committee Members and Other Information

General secretary
Financial Secretary
District Secretary
Legal Secretary

Francis Neckles
Westley Lay
Marcia Francis
John Neckles

Registered Office

Juxion House
2nd floor, 101 St.Paul's Churchyard
London
EC4M 8BU

Registered Number

819T

Auditors

Tom Carolan & Co
Chartered Accountants
33 Austin Friars Street
Mullingar
Co. Westmeath
Ireland
N91 NR52

PTSC

Committee Report

The committee present their report and audited financial statements for the year ended 31 December 2019

Status and Principal Activity

The union is limited by guarantee. The principal activity is provision of union representation.

Important events since the year end

There have not been any events since the year end which might necessitate revision of the figures included in the financial statements.

Principal risks and uncertainties

The committee members of the union are aware of their statutory obligations and are confident that the union faces no abnormal risks at present.

Committee

The committee members, who served throughout the year, except as indicated, are as set out below:

General secretary	Francis Neckles
Financial Secretary	Westley Lay
District Secretary	Marcia Francis
Legal Secretary	John Neckles

Auditors

Tom Carolan & Company have indicated their willingness to continue in office, in accordance with the provisions of Section 383(2) of The Companies Act 2014.

Provision of information to auditors

So far as the committee members are aware, there is no relevant audit information of which our union's auditors are unaware. Additionally, the committee members have taken all the necessary steps that they ought to have taken as committee members in order to make themselves aware of all relevant audit information and to establish that the union's auditors are aware of that information.

By order of the board



Francis Neckles



Westley Lay

20 January 2021

Date

Statement of Committee Members' Responsibilities

The committee are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the union and of the Surplus or deficit of the union for that year. In preparing those financial statements, the committee members are required to;

- * Select suitable accounting policies and the apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the union will continue in business

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the union and to enable them to ensure that the financial statements comply with the Companies Act 2014. 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.

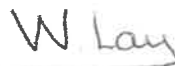
Books of Account

The measures taken by the committee members to ensure compliance with the requirements regarding proper books of account are, the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the union are maintained at the registered office.

By order of the board



Francis Neckles



Westley Lay

20 January 2021

Date

Opinion

We have audited the financial statements of PTSC ('the union') for the year ended 31 December 2019, which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is U.K. Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the union as at 31 December 2019 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, applying Section 1A of that Standard and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (England & Wales) (ISAs (England and Wales)) and applicable law. Our responsibilities under those standards are 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 ethical requirements that are relevant to our audit of financial statements in England and Wales, including the Ethical Standard for Auditors (England and Wales) issued by the Auditing and Accounting Supervisory Authority (IAASA), 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.

Emphasis of matter re Going Concern

In forming our opinion, we have considered the adequacy of the disclosures made in Note 1 to the accounts concerning the uncertainty as to the continuation of support from the members. In view of the importance of this, we consider that it should be drawn to your attention, but our opinion is not qualified in this respect.

PTSC

(Continued)

Conclusions relating to going concern

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

the committee member's use of the going concern basis of accounting in the preparation of the financial statement is not appropriate; or

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the committee members' report is consistent with the financial statements;

in our opinion, the committee members' report has been prepared in accordance with the Companies Act 2006

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified any material misstatements in the committee members' report.

The Companies Act 2006 requires us to report to you if, in our opinion, the disclosures of committee members' remuneration and transactions required by the Act are not made. We have nothing to report in this regard.

PTSC

(Continued)

Respective responsibilities

Responsibilities of committee members for the financial statements

As explained more fully in the committee members' responsibilities statement set out on page 6, the committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 committee members 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 management either intends to liquidate the union or to cease operations, or has 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 (England & Wales) 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.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the union's members, as a body, in accordance with the Companies Act 2006. 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.



Tom Carolan B.Comm., F.C.A.

For and on behalf of Tom Carolan & Co

20 January 2021

Chartered Accountants

33 Austin Friars Street

Date

Mullingar

Co. Westmeath

Ireland

N91 NR52

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

PTSC

Income and Expenditure account for the year ended 31 December 2019

	2019	2018
	£	£
Income		
Total revenue generated	42,505	49,354
Expenses	45,950	49,398
Surplus/(Deficit) of Income over Expenditure	<u>(3,445)</u>	<u>(44)</u>

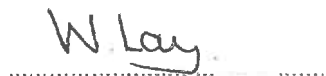
PTSC

Balance Sheet at 31 December 2019

	Notes	2019 £	2018 £
Current Assets			
Cash at bank and in hand		2,368	803
Less: Current Liabilities			
Creditors			
Amounts falling due within one year	5	(20,945)	(15,935)
Net Current Liabilities		<u>(18,577)</u>	<u>(15,132)</u>
Net Assets			
Capital & Reserves			
Reserves - deficit	8	(18,577)	(15,132)
		<u>(18,577)</u>	<u>(15,132)</u>



Francis Neckles
General secretary



Westley Lay
Financial Secretary

20 January 2021

Date

Statement of Retained Earnings

	2019	2018
	£	£
Surplus/(Deficit) for the year	(3,445)	(44)
Retained earnings at the beginning of the year	(15,132)	(15,088)
Retained earnings at the end of the year	<u>(18,577)</u>	<u>(15,132)</u>

1. Accounting Convention

Company Information

PTSC is a trade Union registered in England and Wales

The registered office is at Juxion House, 2nd Floor St. Paul's Churchyard, London, EC4M 8BU

1.1 Accounting Convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014 as applicable to companies subject to the small companies regime. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in Pounds Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest Pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Reporting period

The comparative period is for the 12 months to 31 December 2016.

1.3 Turnover

Turnover represents members subscriptions received during the year, and miscellaneous income.

1.4 Investments

Investments are stated at cost and are regularly reviewed for impairments.

At each reporting period end date, the company reviews the carrying amounts of its investments to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the investment is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual investment, the company estimates the recoverable amount of the cash-generating unit to which the investment belongs.

Notes to the Financial Statements for the year ended 31 December 2019

(Continued)

1. Accounting policies

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed, if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 (S.1A) to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle this liability simultaneously.

Notes to the Financial Statements for the year ended 31 December 2019

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Fundamental accounting concept

The Accounts are prepared on the basis that the fundamental accounting concept of going concern is applied. Following review of the Union's cash requirements it is considered that the Union will be able to continue in operational existence for the foreseeable future. A principal factor in this consideration is the intention of the members to continue to provide financial support for Union as required. The committee are confident that such support will continue for the foreseeable future. On this basis, the Directors consider that the going concern concept continues to be appropriate and this, therefore, has been applied

Notes to the Financial Statements for the year ended 31 December 2019

(Continued)

	2019	2018
	£	£
2. Operating results		
Stated after charging;		
Auditors' remuneration	<u>1,150</u>	<u>700</u>
No remuneration was paid to any of the board members during the year.		
3. Taxation		
The Union does not operate for profit. There is, therefore, no liability to corporation tax.		
4. Subscriptions		
Subscriptions are recognised only when they are received.		
5. Creditors: Amounts falling due within one year	£	£
Loans from members	20,695	15,135
Accruals	<u>250</u>	<u>800</u>
	<u>£20,945</u>	<u>£15,935</u>
6. Ordinary Share Capital		
The union does not have a share capital.		
7. Capital commitments		
There were no firm capital commitments at the balance sheet date.		
8. Movement in funds	2019	2018
	£	£
Opening balance	(15,132)	(15,088)
Surplus/(Deficit for the year)	<u>(3,445)</u>	<u>(44)</u>
Funds at 31 December 2019	<u>(£18,577)</u>	<u>(£15,132)</u>

There were no gains or losses during the year other than those recognised in the Income and Expenditure Account. There are no restricted funds.

9. Control

The union is under the control of the Union Officers.

10. Accounting periods

The accounts and the comparatives are for a twelve month period.

Detailed Income and Expenditure Account for the year ended 31 December 2019

	2019		2018	
	£	£	£	£
Income				
Subscriptions		42,505		20,386
Other income				<u>28,968</u>
		<u>42,505</u>		<u>49,354</u>
Expenditure				
Legal fees and court costs	8,959		15,976	
Printing, Stationery & Postage	628		1,533	
Equipment	-		4,019	
Uniform costs	-		65	
Refurbishing	-		1,143	
Room hire			755	
Donations	707		102	
PTSC Union	-		1,338	
Rent	3,448		1,815	
Insurance	5,214		4,080	
Motor, travel & subsistence	11,626		9,137	
Web, Phone, Sky & TV	8,027		6,813	
Auditors' remuneration	1,150		700	
Training	200		-	
Bank Charges	1,796		20	
Sundry	<u>4,195</u>		<u>1,902</u>	
		<u>45,950</u>		<u>49,398</u>
Surplus/(Deficit) of income over expenditure		<u>(3,445)</u>		<u>(44)</u>