

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

|  |  |  |                          |
|--|--|--|--------------------------|
| Name of Trade Union:   | BAKERS, FOOD & ALLIED WORKERS                    |  |                          |
| Year ended:  | 31st DECEMBER 2020                               |  |                          |
| List no:   | 55T  |  |                          |
| Head or Main Office address:   | STANBOROUGH HOUSE                                |  |                          |
|  | GREAT NORTH ROAD                                 |  |                          |
|  | STANBOROUGH                                      |  |                          |
|  | WELWYN GARDEN CITY                               |  |                          |
|  | HERTFORDSHIRE                                    |  |                          |
| Postcode   | AL8 7TA  |  |                          |
| Website address (if available)                                       | <a href="http://www.bfawu.org">www.bfawu.org</a> |  |                          |
| 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:   | SARAH WOOLLEY                                    |  |                          |
| Telephone Number:  | 01707 260150                                     |  |                          |
| Contact name for queries regarding the completion of this return     | ADRIAN STEWART                                   |  |                          |
| Telephone Number:  | 01707 260150                                     |  |                          |
| E-mail:  | info@bfawu.org                                   |  |                          |

**Please follow the guidance notes in the completion of this return**

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

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](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto: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<br>(including Channel Islands) | Totals   |
| Male         | 9,579                                    | 375              |                |   | 9,954    |
| Female       | 5,987                                    | 95               |                |   | 6,082    |
| Other        | 372                                      | 17               |                |   | 389      |
| <b>Total</b> | 15,938                                   | 487              |                |   | A 16,425 |

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

16,425

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

284

## 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<br>ceasing to hold Office | Name of<br>Officer Appointed | Date of change   |
|---|---|------------------------------|------------------|
| General Secretary                                 | Mr Ronnie Draper                          | Ms Sarah Woolley             | 01 April 2020    |
| <del>Executive Council</del><br>Member - Region 3 | Mr Douglas Johnstone                      | N/A                          | 01 February 2020 |
| <del>Executive Council</del><br>Member - Region 5 | Mr Jim Carlin                             | N/A                          | 01 February 2020 |
|   |   |                              |                  |
|   |   |                              |                  |
|   |   |                              |                  |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# Officers in post

(see note 12)

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

| Name of Officer         | Position held                         |
|-------------------------|---------------------------------------|
| Ms Sarah Woolley        | General Secretary                     |
| Mr Ian Hodson           | National President                    |
| Ms Rachel Mullen        | Executive Council Member - Female Rep |
| Ms Lauren McCourt       | Executive Council Member - Youth Rep  |
| Ms Mandy Ambrose        | Executive Council Member - Region 1   |
| Mr Pat Kelly            | Executive Council Member - Region 1   |
| Mr John Newman          | Executive Council Member - Region 2   |
| Mr Jason Moore          | Executive Council Member - Region 2   |
| Mr Dumitru Manole       | Executive Council Member - Region 3   |
| Mrs Jacqueline Barnwell | Executive Council Member - Region 3   |
| Mr Sean Wellsby         | Executive Council Member - Region 4   |
| Mrs John Owens          | Executive Council Member - Region 4   |
| Mr John Fitzpatrick     | Executive Council Member - Region 4   |
| Ms Pauline McCarthy     | Executive Council Member - Region 5   |
| Mr Joe Knapper          | Executive Council Member - Region 5   |
| Mr Lee Burns            | Executive Council Member - Region 5   |
| Mr Kevin Flood          | Executive Council Member - Region 7   |
|                         |                                       |
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|                         |                                       |
|                         |                                       |

# General Fund

(see notes 13 to 18)

|  | £       | £         |
|--|---------|-----------|
| <b>Income</b>  |         |           |
| <b>From Members:</b> Contributions and Subscriptions     |         | 2,509,188 |
| <b>From Members:</b> Other income from members (specify) |         |           |
|  |         |           |
| <b>Total other income from members</b>                   |         |           |
| <b>Total of all income from members</b>                  |         | 2,509,188 |
| <b>Investment income (as at page 12)</b>                 |         | 2,520     |
| <b>Other Income</b>                                      |         |           |
| Income from Federations and other bodies (as at page 4)  |         |           |
| Income from any other sources (as at page 4)             | 115,313 |           |
| <b>Total of other income (as at page 4)</b>              |         | 115,313   |
| <b>Total income</b>                                      |         | 2,627,021 |
| <b>Interfund Transfers IN</b>                            |         |           |
| <b>Expenditure</b>                                       |         |           |
| Benefits to members (as at page 5)                       |         | 143,526   |
| Administrative expenses (as at page 10)                  |         | 2,287,979 |
| <b>Federation and other bodies (specify)</b>             |         |           |
| IUF UITA IUL and EFFATT                                  |         | 32,768    |
| G. F. T. U.  |         | 16,367    |
| Trade Union Congress fees                                |         | 51,469    |
| Sundry affiliation fees                                  |         | 4,179     |
| <b>Total expenditure Federation and other bodies</b>     |         | 104,783   |
| <b>Taxation</b>  |         |           |
| <b>Total expenditure</b>                                 |         | 2,536,288 |
| <b>Interfund Transfers OUT</b>                           |         |           |
| <b>Surplus (deficit) for year</b>                        |         | 90,733    |
| <b>Amount of general fund at beginning of year</b>       |         | 1,579,551 |
| <b>Amount of general fund at end of year</b>             |         | 1,670,284 |

**Analysis of income from federation and other bodies and other income**

(see notes 19 and 20)

| Description                              | £              |
|--|----------------|
| <b>Federation and other bodies</b>       |                |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
| <b>Total federation and other bodies</b> |                |
| <b>Any Other Sources</b>                 |                |
| VAT Recoveries                           | 17,325         |
| (Loss)/Profit on disposal of investments | -14,887        |
| Loss on disposal of motor vehicles       | -20,747        |
| Increase in market value of investments  | 77,967         |
| Investment income                        | 27,258         |
| Sundry commissions                       | 457            |
| Administration charge - political fund   | 20,000         |
| Legal income - fee sharing               | 7,940          |
| <b>Total other sources</b>               | <b>115,313</b> |
| <b>Total of all other income</b>         | <b>115,313</b> |

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

|  |        |   | £       |
|--|--------|---|---------|
| Representation –                       |        | <b>brought forward</b>                                      | 99,158  |
| Employment Related Issues              |        | Advisory Services   |         |
| Legal defence costs incurred           | 71,855 |   |         |
| Representation –                       |        | Other Cash Payments   |         |
| Non Employment Related Issues          |        |   |         |
|  |        | Education and Training services                             |         |
|  |        | Training  | 7,949   |
|  |        | Health and Safety   | 5,848   |
| Communications                         |        |   |         |
| "Foodworker" printing and distribution | 27,303 |   |         |
|  |        | Negotiated Discount Services                                |         |
| Dispute Benefits                       |        |   |         |
|  |        | Other Benefits and Grants (specify)                         |         |
|  |        | Sickness benefits   | 18,887  |
|  |        | Sundry grants   | 6,359   |
|  |        | Funeral grants  | 2,625   |
|  |        | Free Card grants  | 2,700   |
| <b>carried forward</b>                 | 99,158 | <b>Total (should agree with figure in<br/>General Fund)</b> | 143,526 |

(See notes 21 and 23)

| Fund 2             |   | Fund Account  |        |
|--------------------|---|---|--------|
| Name:              | BENEVOLENT FUND   | £   | £      |
| <b>Income</b>      |   |   |        |
|                    | From members  |   | 7,491  |
|                    | Investment income (as at page 12)                             |   |        |
|                    | Other income (specify)  |   |        |
|                    |   |   |        |
|                    |   |   |        |
|                    |   | <b>Total other income as specified</b>                      |        |
|                    |   | <b>Total Income</b>   | 7,491  |
|                    |   | Interfund Transfers IN                                      |        |
| <b>Expenditure</b> |   |   |        |
|                    | Benefits to members   |   | 3,611  |
|                    | Administrative expenses and other expenditure (as at page 10) |   | 650    |
|                    |   | <b>Total Expenditure</b>                                    | 4,261  |
|                    |   | Interfund Transfers OUT                                     |        |
|                    |   | <b>Surplus (Deficit) for the year</b>                       | 3,230  |
|                    |   | <b>Amount of fund at beginning of year</b>                  | 21,121 |
|                    |   | <b>Amount of fund at the end of year (as Balance Sheet)</b> | 24,351 |
|                    |   | <b>Number of members contributing at end of year</b>        | 5,142  |

| Fund 3             |   | Fund Account  |       |
|--------------------|---|---|-------|
| Name:              | NORTH EASTERN SOCIAL FUND                                     | £   | £     |
| <b>Income</b>      |   |   |       |
|                    | From members  |   |       |
|                    | Investment income (as at page 12)                             |   |       |
|                    | Other income (specify)  |   |       |
|                    |   |   |       |
|                    |   |   |       |
|                    |   | <b>Total other income as specified</b>                      |       |
|                    |   | <b>Total Income</b>   |       |
|                    |   | Interfund Transfers IN                                      |       |
| <b>Expenditure</b> |   |   |       |
|                    | Benefits to members   |   |       |
|                    | Administrative expenses and other expenditure (as at page 10) |   |       |
|                    |   | <b>Total Expenditure</b>                                    |       |
|                    |   | Interfund Transfers OUT                                     |       |
|                    |   | <b>Surplus (Deficit) for the year</b>                       |       |
|                    |   | <b>Amount of fund at beginning of year</b>                  | 2,233 |
|                    |   | <b>Amount of fund at the end of year (as Balance Sheet)</b> | 2,233 |
|                    |   | <b>Number of members contributing at end of year</b>        |       |



(See notes 21 and 23)

| <b>Fund 4</b>      |   | <b>Fund Account</b>   |            |
|--------------------|---|---|------------|
| <b>Name:</b>       | PENSION FUND  | <b>£</b>  | <b>£</b>   |
| <b>Income</b>      |   |   |            |
|                    | From members  |   |            |
|                    | Investment income (as at page 12)                             |   |            |
|                    | Other income (specify)  |   |            |
|                    |   |   |            |
|                    |   |   |            |
|                    |   | <b>Total other income as specified</b>                      |            |
|                    |   | <b>Total Income</b>   |            |
|                    |   | Interfund Transfers IN                                      |            |
| <b>Expenditure</b> |   |   |            |
|                    | Benefits to members   |   |            |
|                    | Administrative expenses and other expenditure (as at page 10) |   | 540,000    |
|                    |   | <b>Total Expenditure</b>                                    | 540,000    |
|                    |   | Interfund Transfers OUT                                     |            |
|                    |   |   |            |
|                    |   | <b>Surplus (Deficit) for the year</b>                       | -540,000   |
|                    |   | <b>Amount of fund at beginning of year</b>                  | -4,422,000 |
|                    |   | <b>Amount of fund at the end of year (as Balance Sheet)</b> | -4,962,000 |
|                    |   |   |            |
|                    |   | <b>Number of members contributing at end of year</b>        |            |

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

| <b>Political fund account 1</b>  |   | <b>To be completed by trade unions which maintain their own political fund</b>          |         |
|--|---|---|---------|
|  | <b>Income</b>   |   |         |
|  | Members contributions and levies  |   | 31,003  |
|  | Investment income (as at page 12)   |   |         |
| Other income (specify)   |   |   |         |
|  |   |   |         |
|  |   |   |         |
|  | Total other income as specified   |   |         |
|  | Total income  |   | 31,003  |
| <b>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</b> |   |   |         |
|  | <b>Expenditure A</b> (as at page i)   |   | 21,583  |
|  | <b>Expenditure B</b> (as at page ii)  |   |         |
|  | <b>Expenditure C</b> (as at page iii)   |   |         |
|  | <b>Expenditure D</b> (as at page iv)  |   |         |
|  | <b>Expenditure E</b> (as at page v)   |   | 1,454   |
|  | <b>Expenditure F</b> (as at page vi)  |   |         |
|  | <b>Non-political expenditure</b> (as at page vii)   |   | 20,000  |
|  | Total expenditure   |   | 43,037  |
|  | Surplus (deficit) for year  |   | -12,034 |
|  | Amount of political fund at beginning of year   |   | 35,378  |
|  | Amount of political fund at the end of year (as <u>Balance Sheet</u> )  |   | 23,344  |
|  | Number of members at end of year contributing to the political fund   |   | 15,768  |
|  | Number of members at end of the year not contributing to the political fund   |   | 657     |
|  | Number of members at end of year who have completed an exemption notice and do not contribute to the political fund           |   | 0       |
| <b>Political fund account 2</b>  |   | <b>To be completed by trade unions which act as components of a central trade union</b> |         |
| <b>Income</b>  | 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  |   |         |
| <b>Expenditure</b>   | 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

| Name of political party in relation to which money was expended | Total amount spent during the period<br>£ |
|---|---|
| Labour Party  | 21,583                                    |
|   |   |
|   |   |
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|   |   |
|   |   |
| <b>Total</b>  | 21,583                                    |

## **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 |                                     |
|--|-------------------------------------|
| Name of political party to which payment was made  | Total amount paid during the period |
|  | £                                   |
|  |                                     |
|  |                                     |
|  |                                     |
|  |                                     |
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|  |                                     |
| <b>Total</b>   |                                     |







## **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 | £            |
|-------------------------|--------------|
| Labour Party            | 1,454        |
|                         |              |
|                         |              |
|                         |              |
|                         |              |
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|                         |              |
|                         |              |
| <b>Total</b>            | <b>1,454</b> |

**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 | £ |
|---|---|
|   |   |
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|   |   |
| <b>Total</b>                            |   |

**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 | £ |
|--|---|
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|  |   |

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 | £ |
|--|---|
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|  |   |

Total expenditure

| (c) the total amount of all other money expended | £      |
|--|--------|
| Administration charge to the General Fund        | 20,000 |
|  |        |
|  |        |
|  |        |
|  |        |
|  |        |
|  |        |
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|  |        |
|  |        |
|  |        |

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)

|  |                           | £         |
|--|---------------------------|-----------|
| <b>Administrative Expenses</b>                 |                           |           |
| Remuneration and expenses of staff             |                           | 1,370,666 |
| Salaries and Wages included in above           | 1,069,086                 |           |
| Auditors' fees                                 |                           | 51,703    |
| Legal and Professional fees                    |                           | 33,412    |
| Occupancy costs                                |                           | 136,966   |
| Stationery, printing, postage, telephone, etc. |                           | 40,470    |
| Expenses of Executive Committee (Head Office)  |                           | 143,306   |
| Expenses of conferences                        |                           | 3,835     |
| Other administrative expenses (specify)        |                           |           |
| Computer and website expenses                  |                           | 169,109   |
| Branch secretaries                             |                           | 100,530   |
| Collectors Commission                          |                           | 75,332    |
| Office Cleaning and Sundry                     |                           | 16,186    |
| Investor Manager Charges                       |                           | 16,063    |
| Promotion                                      |                           | 5,000     |
| Charitable Donations                           |                           | 50        |
| <b>Other Outgoings</b>                         |                           |           |
| Interest Payable                               |                           | 15,495    |
| Depreciation                                   |                           | 15,972    |
| VAT  |                           | 94,534    |
| Movement in defined benefit pension liability  |                           | 540,000   |
| Outgoings on land and buildings (specify)      |                           |           |
| Other outgoings (specify)                      |                           |           |
| tretert  |                           |           |
| <b>Total</b>                                   |                           | 2,828,629 |
| Charged to:                                    | General Fund (Page 3)     | 2,287,979 |
|  | BENEVOLENT FUND           | 650       |
|  | NORTH EASTERN SOCIAL FUND |           |
|  | PENSION FUND              | 540,000   |
| <b>Total</b>                                   |                           | 2,828,629 |

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

| Office held        | Gross Salary | Employers<br>N.I.<br>contributions | Benefits                 |                |       | Total  |
|--------------------|--------------|------------------------------------|--------------------------|----------------|-------|--------|
|                    |              |                                    | Pension<br>Contributions | Other Benefits |       |        |
|                    |              |                                    |                          | Description    | Value |        |
|                    | £            | £                                  | £                        | £              | £     | £      |
| General Secretary  | 51,311       | 5,874                              | 8,790                    | Car & Medical  | 9,280 | 75,256 |
| National President | 51,311       | 5,874                              | 8,790                    | Car & Medical  | 6,386 | 72,362 |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |
|                    |              |                                    |                          |                |       |        |

# Analysis of investment income

(see notes 47 and 48)

|                                   | Political<br>Fund<br>£ |                           | Other<br>Fund(s)<br>£ |
|-----------------------------------|------------------------|---------------------------|-----------------------|
| Rent from land and buildings      |                        |                           | 2,520                 |
| 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) |                        |                           |                       |
|                                   |                        |                           | 2,520                 |
|                                   |                        | Total investment income   | 2,520                 |
|                                   |                        | Credited to:              |                       |
|                                   |                        | General Fund (Page 3)     | 2,520                 |
|                                   |                        | BENEVOLENT FUND           |                       |
|                                   |                        | NORTH EASTERN SOCIAL FUND |                       |
|                                   |                        | PENSION FUND              |                       |
|                                   |                        |                           |                       |
|                                   |                        |                           |                       |
|                                   |                        |                           |                       |
|                                   |                        | Political Fund            |                       |
|                                   |                        |                           |                       |
|                                   |                        | Total Investment Funds    | 2,520                 |



## Fixed assets account

(see notes 53 to 57)

|   | Land and Buildings |                | Furniture<br>and<br>Equipment<br>£ | Motor<br>Vehicles<br>£ | Not used for<br>union<br>business<br>£ | Total<br>£ |
|---|--------------------|----------------|------------------------------------|------------------------|--|------------|
|   | Freehold<br>£      | Leasehold<br>£ |                                    |                        |  |            |
| <b>Cost or Valuation</b>                          |                    |                |                                    |                        |  |            |
| At start of year                                  | 211,611            | 33,884         | 475,842                            |                        |  | 721,337    |
| Additions   |                    |                | 9,982                              | 24,145                 |  | 34,127     |
| Disposals   |                    |                |                                    | -24,145                |  | -24,145    |
| Revaluation/Transfers                             |                    |                |                                    |                        |  |            |
| At end of year                                    | 211,611            | 33,884         | 485,824                            |                        |  | 731,319    |
| <b>Accumulated<br/>Depreciation</b>               |                    |                |                                    |                        |  |            |
| At start of year                                  | 157,048            | 29,650         | 465,303                            |                        |  | 652,001    |
| Charges for year                                  | 5,066              | 847            | 10,060                             |                        |  | 15,973     |
| Disposals   |                    |                |                                    |                        |  |            |
| Revaluation/Transfers                             |                    |                |                                    |                        |  |            |
| At end of year                                    | 162,114            | 30,497         | 475,363                            |                        |  | 667,974    |
| <b>Net book value at<br/>end of year</b>          | 49,497             | 3,387          | 10,461                             |                        |  | 63,345     |
| <b>Net book value at<br/>end of previous year</b> | 54,563             | 4,234          | 10,112                             |                        |  | 68,909     |



# Analysis of investments

(see notes 58 and 59)

| <b>Quoted</b>                                | All Funds Except<br>Political Funds<br>£ | Political Fund<br>£ |
|--|--|---------------------|
| Equities (e.g. Shares)                       |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |
| Government Securities (Gilts)                |  |                     |
|  |  |                     |
| Other quoted securities (to be specified)    |  |                     |
| City Asset Managed Funds                     | 1,381,725                                |                     |
| Total quoted (as Balance Sheet)              | 1,381,725                                |                     |
| Market Value of Quoted Investment            |  |                     |
|  |  |                     |
| <b>Unquoted</b>                              |  |                     |
| Equities                                     |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |
| Government Securities (Gilts)                |  |                     |
|  |  |                     |
| Mortgages                                    |  |                     |
|  |  |                     |
| Bank and Building Societies                  |  |                     |
|  |  |                     |
| Other unquoted investments (to be specified) |  |                     |
| Unquoted Loans                               | 300                                      |                     |
| Total unquoted (as Balance Sheet)            | 300                                      |                     |
| Market Value of Unquoted Investments         | 300                                      |                     |

# 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 style="width: 40px; height: 20px;" type="checkbox"/> | No <input checked="" style="width: 40px; height: 20px;" type="checkbox"/> |
|---|---|

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|--------------|--|
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**Are the shares which are controlled by the union registered in the names of the union's trustees?**

|   |   |
|---|---|
| Yes <input style="width: 40px; height: 20px;" type="checkbox"/> | No <input checked="" style="width: 40px; height: 20px;" 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 |
|--------------|-----------------------|
|              |                       |
|              |                       |
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# Summary sheet

(see notes 62 to 73)

|  | All funds except<br>Political Funds<br>£ | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|--|--|--------------------------|---------------------|
| <b>Income</b>  |  |                          |                     |
| From Members   | 2,516,679                                | 31,003                   | 2,547,682           |
| From Investments   | 2,520                                    |                          | 2,520               |
| Other Income (including increases by revaluation of assets)          | 115,313                                  |                          | 115,313             |
| <b>Total Income</b>  | 2,634,512                                | 31,003                   | 2,665,515           |
| <b>Expenditure</b><br>(including decreases by revaluation of assets) |  |                          |                     |
| <b>Total Expenditure</b>   | 3,080,549                                | 43,037                   | 3,123,586           |
| <b>Funds at beginning of year</b><br>(including reserves)            | -2,819,095                               | 35,378                   | -2,783,717          |
| <b>Funds at end of year</b><br>(including reserves)                  | -3,265,132                               | 23,344                   | -3,241,788          |
| <b>Assets</b>  |  |                          |                     |
| Fixed Assets   |  |                          | 63,345              |
| Investment Assets  |  |                          | 1,382,025           |
| Other Assets   |  |                          | 613,206             |
|  |  | <b>Total Assets</b>      | 2,058,576           |
| <b>Liabilities</b>   |  | <b>Total Liabilities</b> | 5,300,364           |
| <b>Net Assets (Total Assets less Total Liabilities)</b>              |  |                          | -3,241,788          |

# Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

|   |   |  |
|---|---|--|
| <b>Did the union hold any ballots in respect of industrial action during the return period?</b>   |   | <input type="button" value="Yes"/>             |
| If Yes How many ballots were held: <input style="width: 50px;" type="text" value="1"/>  |   |  |
| For each ballot held please complete the information below:   |   |  |
| <b>Ballot 1</b>   |   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text" value="114"/> |  |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text" value="78"/>  |  |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text" value="69"/>  | <sup>1</sup>                                   |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text" value="9"/>   | <sup>2</sup>                                   |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/>             | <sup>3</sup>                                   |
|   |   | <b>1-3 should total "Number of votes cast"</b> |
| 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="button" value="Yes"/>                    |  |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  | <input type="button" value="No"/>                     |  |
| 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="button" value="Yes"/>                    |  |
| <b>Ballot 2</b>   |   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text"/>             |  |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text"/>             |  |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text"/>             | <sup>1</sup>                                   |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text"/>             | <sup>2</sup>                                   |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/>             | <sup>3</sup>                                   |
|   |   | <b>1-3 should total "Number of votes cast"</b> |
| 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 style="width: 80px;" type="text"/>             |  |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  | <input style="width: 80px;" 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 style="width: 80px;" type="text"/>             |  |
| <b>Ballot 3</b>   |   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text"/>             |  |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text"/>             |  |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text"/>             | <sup>1</sup>                                   |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text"/>             | <sup>2</sup>                                   |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/>             | <sup>3</sup>                                   |
|   |   | <b>1-3 should total "Number of votes cast"</b> |
| 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 style="width: 80px;" type="text"/>             |  |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  | <input style="width: 80px;" 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 style="width: 80px;" type="text"/>             |  |

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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

**Industrial Action 1**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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



# Notes to the accounts

(see notes 82 and 83)

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

PLEASE SEE ATTACHED

### **1. Accounting policies**

The following accounting policies have been applied consistently in dealing with the items that are considered material in relation to the Union's accounts.

- a) The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.
- b) Income and Expenditure is accounted for on the accruals basis, provision being made for contributions receivable for the period to 31st December, but not received by the year end and also for other accrued income and expenditure.
- c) Fixed assets are depreciated over their estimated useful life in equal annual instalments:

|  |  |
|--|--|
| Freehold property  | Fifty years from the date of purchase or valuation |
| Leasehold property                                       | Forty years  |
| Motor cars   | Two years  |
| Office furniture and equipment<br>and computer equipment | Two and a half years                               |
- d) Investments (Fixed asset investments) in listed company shares are remeasured to market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in the income and expenditure account for the period.
- e) Pension costs (see note 6)
- f) Operating lease rentals are charged on a straight line basis over the lease term.
- g) Legal income is measured as the fair value of the consideration received or receivable. Legal income is recognised in the period in which the legal defence and compensation claims are settled in the Union's favour, only at this stage can income be reliably measured. The Union accounts for costs and disbursements as incurred and for refunded disbursements as received.
- h) Government Grants received are netted off against the direct expenditure incurred on each of the projects. In the case of the Union Learning Fund, a grant has been provided to cover the full cost of the project.
- i) Foreign currency monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus or deficit for the year.
- j) Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities.

### **2. Fixed Assets**

All freehold property is stated at cost less depreciation to date.

Movements on fixed assets are disclosed in Schedule IV.

### **3. The Irish Union**

The Union was associated with the Bakers, Food and Allied Workers' Union in the Republic of Ireland until 2019. The accounts for the Irish Union are not consolidated, as this Union remains a separate legal entity. The Irish Union accounts for its own transactions, assets and liabilities, and submits audited statutory accounts to the Certification Officer of the Republic of Ireland.

#### **4. Contingent Liabilities**

As at the year end the Union was administering ongoing legal cases on behalf of its members. For cases lodged the Union may receive legal income in relation to cases with a successful outcome, and will incur legal costs in relation to the ongoing cases. Legal costs are recognised only when they can be reliably measured which is usually at the conclusion of each case. Contingent liabilities are not recognised in the financial statements in respect of legal cases still in progress, as the outcome of such cases cannot be reliably predicted and the associated legal costs cannot be reliably measured.

#### **5. Operating Lease Commitments**

At the Financial year end, The Union had future minimum lease payments under non-cancellable operating leases as follows:

|  | 2020       |                  |                    | 2019       |                  |                    |
|--|------------|------------------|--------------------|------------|------------------|--------------------|
|  | £          | £                | £                  | £          | £                | £                  |
|  | Motor cars | Office equipment | Land and buildings | Motor cars | Office equipment | Land and buildings |
| Not later than one year                    | 55,307     | 31,137           | 6,467              | 67,365     | 31,137           | 2,170              |
| One to two years                           | 32,917     | 16,587           | 6,467              | 33,650     | 16,587           | -                  |
| Two to five years                          | 6,796      | 509              | 3,233              | 9,135      | 509              | -                  |
| The charge against income for the year was | 91,498     | 31,137           | 6,053              | 95,104     | 31,137           | 4,340              |

#### **6. Pension costs**

The Union operates a UK registered trust based pension scheme that provides defined benefits. For service up to 31 May 2011, pension benefits are linked to the members' final salaries and service up to 31 May 2011 (or date of leaving if earlier). From 1 June 2011, pension benefits are built up on a Career Averaged Revalued Earnings (CARE) basis, where benefits are linked to members' salaries in each year and increased to retirement broadly in line with inflation.

The Trustees are responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules, which sets out their powers. The Trustees of the Scheme are required to act in the best interests of the beneficiaries of the Scheme

There are three categories of pension scheme members:

- Active members: currently employed by the Union
- Deferred members: former active members of the Union and not yet in receipt of a pension
- Pensioner members: in receipt of pension.

The Trustees are required to carry out an actuarial valuation every 3 years. The last actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustees as at 31 December 2018. This valuation revealed a funding shortfall of £4,497,000. The Union agreed to pay annual contributions of 17.2% of members' pensionable salaries less member contributions each year to meet the cost of future service accrual. In respect of the deficit in the Scheme as at 31 December 2018, the Union has agreed to pay £186,000 pa for 20 years from 1 June 2020.

The Union will meet the cost of the death in service lump sum benefits, and administrative and other expenses incurred by the Trustees, up to a maximum of £50,000 pa. The Union expects to pay a total of £356,000 to the Scheme during the accounting year beginning 1 January 2021.

**6. Pension costs (continued)**

The results for the most recent formal actuarial valuation as at 31 December 2018 have been updated to 31 December 2020 by a qualified independent actuary. The assumptions used were as follows:

| <b>Significant actuarial assumptions</b>             | Year ended | Year ended |
|--|------------|------------|
|  | 31/12/20   | 31/12/19   |
|  | pa         | pa         |
| Discount rate  | 1.40%      | 2.00%      |
| Retail prices inflation (RPI)                        | 2.90%      | 2.70%      |
| Consumer prices inflation (CPI)                      | 2.40%      | 2.00%      |
| <b>Other actuarial assumptions</b>                   |            |            |
| Salary increases                                     | 1.90%      | 1.70%      |
| Pension increases:                                   |            |            |
| Post 88 GMP  | 2.10%      | 1.90%      |
| Pre 1 June 2011                                      | 2.90%      | 2.70%      |
| Post 31 May 2011                                     | 2.40%      | 2.00%      |
| CARE revaluation:                                    |            |            |
| Active members                                       | 2.90%      | 2.70%      |
| Deferred members                                     | 2.40%      | 2.00%      |
| Revaluation of deferred pensions<br>in excess of GMP | 2.90%      | 2.70%      |

**Mortality assumptions**

| Description                  | Year ended 31/12/20                           | Year ended 31/12/19                           |
|------------------------------|---|---|
| - Mortality (pre-retirement) | As per post retirement                        | As per post retirement                        |
| - Mortality (pre-retirement) | S3PA CMI 2019 [1%] (yob) rated up by one year | S2PA CMI 2018 [1%] (yob) rated up by one year |

**Life expectancies (in years)**

|   | Year ended<br>31/12/20 |        | Year ended<br>31/12/19 |        |
|---|------------------------|--------|------------------------|--------|
|   | Male                   | Female | Male                   | Female |
| For an individual aged 65 in 2020           | 20.70                  | 22.50  | 20.50                  | 22.30  |
| At age 65 for an individual aged 45 in 2020 | 21.70                  | 23.60  | 21.50                  | 23.50  |

6. Pension costs (continued)

Assets

The fair value of the assets of the Scheme were:

| Asset class                  | Year ended<br>31/12/20<br>Mkt value<br>£'000 | Year ended<br>31/12/19<br>Mkt value<br>£'000 |
|------------------------------|--|--|
| Equities/Growth Assets       | 4,775  | 5,344  |
| Gilts                        | -  | -  |
| Liability driven investments | 1,211  | 916  |
| Trustee bank account         | 54   | 11   |
| Sundry debtors & creditors   | 20   | 10   |
| Owed to the Union            | (20)   | (20)   |
| Insured annuities            | 143  | 115  |
|                              | <u>6,183</u>                                 | <u>6,376</u>                                 |

The return on the asset was:

| Asset class                           | £'000      | £'000      |
|---------------------------------------|------------|------------|
| Interest income                       | 122        | 164        |
| Return on assets less interest income | 244        | 451        |
| Total return on assets                | <u>366</u> | <u>615</u> |

There have been no amendments, curtailments or settlements over the accounting period.

7. Reconciliation of Movement in Members' Funds

|  | 2020               | 2019               |
|--|--------------------|--------------------|
|  | £                  | £                  |
| Member's Funds Brought Forward                       | (2,783,717)        | (2,706,000)        |
| Surplus/(Deficit) on General Fund                    | 90,733             | (27,111)           |
| Movement ((deficit)/surplus) on Pension Fund Reserve | (540,000)          | (26,000)           |
| (Deficit)/surplus on Political Fund                  | (12,034)           | (26,364)           |
| (Deficit)/Surplus on Benevolent Funds                | 3,230              | 2,183              |
| (Deficit)/Surplus on North Eastern Social Fund       | 0                  | (425)              |
| Member's Funds Carried Forward                       | <u>(3,241,788)</u> | <u>(2,783,717)</u> |

# Accounting policies

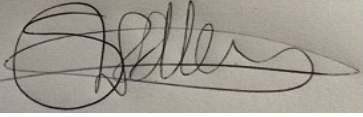

(see notes 84 and 85)

PLEASE SEE ATTACHED

## 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<br>Signature: |  |  | Chairman's<br>Signature: |  |
|                           |   |  |                          | <small>(or other official whose position should be stated)</small>                  |
| Name:                     | SARAH WOOLLEY   |  | Name:                    | IAN HODSON (National President)   |
| Date:                     | 01.06.2021  |  | Date:                    | 01.06.2021  |

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

**Auditor's report (continued)**

PLEASE SEE ATTACHED

Signature(s) of auditor or auditors:

*Kreston Reeves LLP*

Name(s):

Kreston Reeves LLP

Profession(s) or Calling(s):

Statutory Auditors and Chartered Accountants

Address(es):

Springfield House

Springfield Road

Horsham

West Sussex

Postcode

RH12 2RG

Date

01.06.2021

Contact name for inquiries and telephone number:

01403 253282

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



## **Opinion**

We have audited the financial statements on pages 1 to 15 of Bakers, Food and Allied Workers Union (the 'Union') for the year ended 31 December 2019. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the executive council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive council with respect to going concern are described in the relevant sections of this report.

## **Other information**

The Executive Council are responsible for the other information. The other information comprises the information included in the Annual Report of the Executive Council, other than the financial statements and our Auditors' 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.

## **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 which we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of control over its transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR21 of Officers' 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 responsibilities statement on page 16, 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 Executive Council either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

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

#### *Capability of the audit in detecting irregularities, including fraud*

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Trade Union, and through discussion with the executive council and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Trade Union Act 2016 and Labour Relations (Consolidation) Act 1992 (Amended). We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase income or reduce expenditure and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 Union's 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.

**Use of our report**

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



Springfield House  
Springfield Road  
Horsham  
West Sussex, RH12 2RG

**Kreston Reeves LLP**  
Chartered Accountants  
& Statutory Auditors  
Date: 01.06.2021

## 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?

**Yes**

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**

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

**Yes**

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              | Kreston Reeves LLP  |
| Name                              | Kreston Reeves LLP  |
| Address                           | Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG |
| Date                              | 01.06.2021  |
| Contact name and telephone number | 01403 253282  |

## Membership audit certificate

### Section two

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

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

**Yes / No**

If "No" Please explain below:

|             |  |
|-------------|--|
| Signature   |  |
| Name        |  |
| Office held |  |
| Date        |  |