

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	The National Association of NFU Group Secretaries				
Year ended:	31 October 2020				
List no:					
Head or Main Office address:	NATIONAL ASSOCIATION OF GROUP SECRETARIES OF				
	THE NFU GROUP SECRETARIES				
	BOSTON HOUSE				
	GROVE BUSINESS PARK				
	WANTAGE, OXON				
Postcode	OX12 9FF				
Website address (if available)	<a href="http://nagsonline.org.uk">nagsonline.org.uk</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:	R BARNES				
Telephone Number:	01905 424292				
Contact name for queries regarding the completion of this return	P WAISTELL				
Telephone Number:	01833 638286				
E-mail:	treasurer@nagsonline.org				

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

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

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)

# Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses .....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

# 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	319	30			349
Female	167	25			192
Other					
<b>Total</b>	<b>486</b>	<b>55</b>			<b>A 541</b>

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

541

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

0

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Chairman	A Griffiths	G Heal	11 March 2020
Vice Chairman	G Heal	D Palmer	16 September 2020
Treasurer	H Kirby	P Waistell	11 March 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.**

[illegible]

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		122,626
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		122,626
<b>Investment income (as at page 12)</b>		2,803
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,221	
<b>Total of other income (as at page 4)</b>		1,221
<b>Total income</b>		126,650
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		19,376
Administrative expenses (as at page 10)		98,866
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		118,242
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		8,408
<b>Amount of general fund at beginning of year</b>		222,679
<b>Amount of general fund at end of year</b>		231,087

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Members' legal expenses scheme	19,376
carried forward		Total (should agree with figure in General Fund)	19,376

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Education Fund	£	£
<b>Income</b>			
	From members		-1,892
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		-1,892
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		11,215
	<b>Total Expenditure</b>		11,215
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-13,107
	<b>Amount of fund at beginning of year</b>		56,080
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		42,973
	<b>Number of members contributing at end of year</b>		

Fund 3		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 4		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 5		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 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:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

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

## Political fund account

(see notes 24 to 33)

£

£

### Political fund account 1

To be completed by trade unions which maintain their own political fund

<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		

**Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period**

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
Total expenditure	
Surplus (deficit) for year	
Amount of political fund at beginning of year	
Amount of political fund at the end of year (as <u>Balance Sheet</u> )	
Number of members at end of year contributing to the political fund	
Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

### Political fund account 2

To be completed by trade unions which act as components of a central trade union

<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.

[illegible]

### **Political fund account expenditure (b)**

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

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

[illegible]

### Political fund account expenditure (c)

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

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

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

[illegible]

**Political fund account expenditure (d)**

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<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	£
<b>Total</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	£
<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		£

Total expenditure

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

£


Total expenditure

£

(c) the total amount of all other money expended


Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		54,184
Salaries and Wages included in above		
Auditors' fees		12,086
Legal and Professional fees		9,642
Occupancy costs		
Stationery, printing, postage, telephone, etc.		9,213
Expenses of Executive Committee (Head Office)		5,354
Expenses of conferences		5,126
Other administrative expenses (specify)		
Insurance		2,174
Bank charges		2,809
Administration officer		8,430
Sundry expenses (inc website, training etc)		736
<b>Other Outgoings</b>		
Taxation		327
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		110,081
Charged to:	General Fund (Page 3)	98,866
	Education Fund	11,215
<b>Total</b>		110,081

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

[illegible]

# Balance sheet as at

31 October 2020

(see notes 49 to 52)

Previous Year		£	£
36,904	Fixed Assets (at page 14)		37,984
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( 56,824 )		
	Unquoted		
	<b>Total Investments</b>		37,984
	<b>Other Assets</b>		
12,727 240,715	Loans to other trade unions		17,281
	Sundry debtors		244,224
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
253,442	<b>Total of other assets</b>		261,505
290,346	<b>Total assets</b>		299,489
222,679	General fund (page 3)		231,087
56,080	Education Fund		42,973
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£216	Tax payable		327
£11,076	Accrued expenses		16,960
	Deferred income		3,159
£295	Sundry creditors		4,983
£11,587	<b>Total liabilities</b>		25,429
£290,346	<b>Total assets</b>		299,489

# Fixed assets account

(see notes 53 to 57)

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



## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	NFU Mutual Unit Manager	26,600	
	NFU Select Investment Plan	11,384	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	37,984	
	Market Value of Quoted Investment	56,824	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☐

No

☒

If YES name the relevant companies:

Company name

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


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

Yes

☐

No

☐

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

Company name

Names of shareholders


# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	120,734		120,734
From Investments	2,803		2,803
Other Income (including increases by revaluation of assets)	1,221		1,221
<b>Total Income</b>	124,758		124,758
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	129,457		129,457
<b>Funds at beginning of year</b> (including reserves)	278,759		278,759
<b>Funds at end of year</b> (including reserves)	274,060		274,060
<b>Assets</b>			
Fixed Assets			
Investment Assets			37,984
Other Assets			261,505
<b>Total Assets</b>			299,489
<b>Liabilities</b>		<b>Total Liabilities</b>	25,429
<b>Net Assets (Total Assets less Total Liabilities)</b>			274,060

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (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>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b> <input style="width: 50px; height: 20px;" type="text"/>	
If Yes How many ballots were held: <input style="width: 50px; height: 20px;" type="text"/>	
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; height: 20px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px; height: 20px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 20px;" 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: 60px; height: 20px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 20px;" 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: 60px; height: 20px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 20px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px; height: 20px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 20px;" 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: 60px; height: 20px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 20px;" 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: 60px; height: 20px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 20px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px; height: 20px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px; height: 20px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 20px;" 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: 60px; height: 20px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 20px;" 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: 60px; height: 20px;" type="text"/>

**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.

See pages 14 to 18 of the attached accounts

## Accounting policies

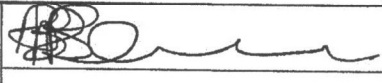
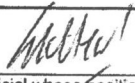
(see notes 84 and 85)

See page 14 of the attached accounts

## Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
Name:	R Barnes	Name:	G Heal
Date:	02/06/2021	Date:	2.6.21

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

## Auditor's report (continued)

SEE PAGES 6-8 OF THE ATTACHED ACCOUNTS

Signature(s) of auditor or auditors:



Name(s):

P D Smith

Profession(s) or Calling(s):

Certified Accountant

Address(es):

4 Witan Way

Witney

Postcode

OX28 6FF

Date

2 June 2021

Contact name for inquiries and  
telephone number:

01993 848052

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

## Membership audit certificate

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

(See notes 97 to 103)

At the end of the 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	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate

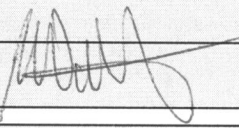
### Section two

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

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

**Yes**

If "No" Please explain below:

Signature	
Name	PETER WAISTELL
Office held	TREASURER
Date	29/6/21

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

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 OCTOBER 2020**

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



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

<b>CONTENTS</b>	<b>PAGES</b>
Information	1
General Secretary's report	2 to 5
Independent auditor's report	6 to 8
Income and expenditure accounts	9 to 12
Balance sheet	13
Notes to the financial statements	14 to 18

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**OFFICERS OF THE ASSOCIATION**

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

**REGISTERED OFFICE**

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

**AUDITORS**

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

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**GENERAL SECRETARY'S REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

The General Secretary presents his annual report with the audited financial statements of the General Fund and the Education Fund for the year ended 31 October 2020.

**CONSTITUTION**

The objects of the Union are:

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

**OFFICERS OF THE ASSOCIATION**

In accordance with clause 4 (ii) of the Constitution, the following were deemed elected Officers of the Association at the Annual General Meeting held on 18 December 2020:

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

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

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**GENERAL SECRETARY'S REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

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

<b>Regional Council As appointed</b>	<b>Continuing in office</b>	<b>Appointed</b>	<b>Retired</b>
East Midlands		T Deacon	L Maycock
Central	K Rillie		
Northern Ireland		C Donaldson	S Grey
North Wales		R Turner	H Rhys
Scotland South	K Thom		
South Wales	N Conlon		
South East		J Heather	S Bartlett
West Midlands		R George	P Foulds
Scotland North	J Hogg		
North East		R Nobles	M Gummerson
North West		S Cross	M Earl
North		S Kitching	P Waistell
East Anglia		C Little	N Savage
South West		J Herbert	M Potter
Education	I Shaw		
Mutual Liaison Chairman		N Pope	C Davies

## **AUDITORS**

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

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**GENERAL SECRETARY'S REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**STATEMENT OF OFFICERS' RESPONSIBILITIES**

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

The Officers are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and the surplus or deficit of the Association for that period.

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

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

The Officers are responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the United Kingdom Generally Accepted Accounting Practice (and applicable law). They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
GENERAL SECRETARY'S REPORT  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

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

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

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

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

Approved by the Council and signed on its behalf by:



R Barnes (General Secretary)

Date approved by the board:

2 June 2021

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

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

**QUALIFIED OPINION**

We have audited the financial statements of The National Association of Group Secretaries to the National Farmers Unions of the United Kingdom for the year ended 31 October 2020 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Generally Accepted Accounting Practice.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our audit report, the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 October 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

**BASIS FOR QUALIFIED OPINION**

Due to changes in the union's internal systems, we were unable to obtain all supporting documentation in respect of the delegate and sponsorship income in the Education account.

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

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

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

**OPINION ON OTHER MATTERS**

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Except for the matter described in the basis for qualified opinion section of our report, 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 secretary's report.

Arising solely from the limitation on the scope of our work relating to supporting documentation, referred to above:

- we were unable to determine adequate accounting records have not been kept
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of the following matters

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

**RESPECTIVE RESPONSIBILITIES OF THE OFFICERS AND AUDITORS**

As explained more fully in the Statement of Officer's Responsibilities set out on page 4, the union's Officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**THE EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING  
IRREGULARITIES INCLUDING FRAUD**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the union, in particular the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Ensuring the specific laws and regulations were communicated to the engagement team.
- We assessed the susceptibility of the union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by enquiring with management and considering internal controls.
- To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships and investigated the rationale behind significant or unusual transactions.
- In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to agreeing financial statement disclosures to underlying supporting documentation and requesting and reading the minutes of meetings of those charged with governance.



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**THE EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING  
IRREGULARITIES INCLUDING FRAUD**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the officers and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**CONCLUSIONS RELATING TO GOING CONCERN**

We have not identified a material uncertainty related 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.

We conclude that management's use of the going concern basis of accounting in the preparation of the entity's financial statements is appropriate.

**USE OF OUR REPORT**

This report is made solely to the union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.



PD Smith (Senior Statutory Auditor)

For and on behalf of

**THE MGROUPE PARTNERSHIP**  
STATUTORY AUDITORS

4 Witan Way  
Witney  
Oxfordshire  
OX28 6FF

2 June 2021

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

	2020 £	2019 £
<b>INCOME</b>		
Members' subscriptions	122,626	120,195
IOMA commission	-	8
Health scheme surplus	1,221	656
	<hr/> 123,847	<hr/> 120,859
<b>Administrative expenses</b>		
Members' legal expenses scheme	19,376	13,541
Chairman honorarium and expenses	19,199	14,460
Vice Chairman honorarium and expenses	742	7,330
Treasurer honorarium and expenses	1,187	1,868
Mutual Liaison Chairman honorarium and expenses	15,820	7,990
General Secretary honorarium and expenses	17,236	12,857
Administration officer	8,430	7,398
Insurance - general	2,174	3,153
Website costs	701	425
Council and committee expenses	4,628	18,219
Administration expenses	3,880	1,228
General fund - contribution to education fund	-	4,250
Legal and professional fees	9,642	6,030
Auditors' remuneration - audit fees	5,955	4,780
Auditors' remuneration - non audit fees	6,131	4,390
Bank charges - general	2,779	2,219
Information commissioners office	35	35
Wellbeing project	-	9,592
	<hr/> 117,915	<hr/> 119,765
<b>Operating surplus</b>	5,932	1,094
<b>Investment income</b>		
Dividends listed investments FII	1,080	1,338
<b>Interest receivable</b>		
Bank interest - general	1,723	1,552
<b>Surplus on ordinary activities</b>	8,735	3,984
<b>Taxation on ordinary activities</b>		
Taxation for the year	327	295
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	8,408	3,689
Income and expenditure account brought forward	222,679	218,990
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<hr/> <hr/> 231,087	<hr/> <hr/> 222,679

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - EDUCATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

	2020 £	2019 £
<b>INCOME</b>		
Income from delegates	(1,892)	88,221
Sponsorship	-	39,500
Education - contribution from general fund	-	4,250
	<hr/>	<hr/>
	(1,892)	131,971
<b>Administrative expenses</b>		
Committee meetings	5,126	5,896
Conferences and hotels	4,548	73,933
Hire of services	806	32,779
Administration and printing	705	5,757
Bank charges - education	30	151
	<hr/>	<hr/>
	11,215	118,516
<b>Operating (deficit) / surplus</b>	<hr/> (13,107) <hr/>	<hr/> 13,455 <hr/>
<b>Interest receivable</b>		
Bank interest - education	-	1
	<hr/>	<hr/>
<b>(Deficit) / surplus on ordinary activities</b>	(13,107)	13,456
Income and expenditure account brought forward	56,080	42,624
	<hr/>	<hr/>
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<hr/> 42,973 <hr/>	<hr/> 56,080 <hr/>

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION  
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Notes	2020 £	2019 £
<b>INCOME</b>			
Members' subscriptions	2	122,626	120,195
Income from delegates		(1,892)	88,221
IOMA commission		-	8
Sponsorship		-	39,500
Health scheme surplus		1,221	656
Education - contribution from general fund		-	4,250
		<u>121,955</u>	<u>252,830</u>
<b>Administrative expenses</b>			
Members' legal expenses scheme		19,376	13,541
Chairman honorarium and expenses		19,199	14,460
Vice Chairman honorarium and expenses		742	7,330
Treasurer honorarium and expenses		1,187	1,868
Mutual Liaison Chairman honorarium and expenses		15,820	7,990
General Secretary honorarium and expenses		17,236	12,857
Administration officer		8,430	7,398
Insurance - general		2,174	3,153
Website costs		701	425
Council and committee expenses		4,628	18,219
Committee meetings		5,126	5,896
Administration expenses		3,880	1,228
General fund - contribution to education fund		-	4,250
Conferences and hotels		4,548	73,933
Hire of services		806	32,779
Administration and printing		705	5,757
Legal and professional fees		9,642	6,030
Auditors' remuneration - audit fees		5,955	4,780
Auditors' remuneration - non audit fees		6,131	4,390
Bank charges - general		2,779	2,219
Bank charges - education		30	151
Information commissioners office		35	35
Wellbeing project		-	9,592
		<u>129,130</u>	<u>238,281</u>
<b>Operating (deficit) / surplus carried down</b>	3	<u>(7,175)</u>	<u>14,549</u>

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

	Notes	2020 £	2019 £
<b>Operating (deficit) / surplus brought down</b>	3	(7,175)	14,549
<b>Investment income</b>			
Dividends listed investments FII		1,080	1,338
<b>Interest receivable</b>			
Bank interest - education		-	1
Bank interest - general		1,723	1,552
		<u>1,723</u>	<u>1,553</u>
<b>(Deficit) / surplus on ordinary activities</b>		<u>(4,372)</u>	<u>17,440</u>
<b>Taxation on ordinary activities</b>			
Taxation for the year	4	327	295
<b>(DEFICIT) / SURPLUS FOR THE FINANCIAL YEAR</b>		<u>(4,699)</u>	<u>17,145</u>
Income and expenditure account brought forward		278,759	261,614
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>		<u><u>274,060</u></u>	<u><u>278,759</u></u>

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2020**

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	5	17,281	12,727
Investments	6	37,984	36,904
Cash at bank and in hand		244,224	240,715
		<u>299,489</u>	<u>290,346</u>
<b>CREDITORS: Amounts falling due within one year</b>	7	25,429	11,587
		<u>274,060</u>	<u>278,759</u>
<b>NET CURRENT ASSETS</b>		274,060	278,759
<b>NET ASSETS</b>		<u>274,060</u>	<u>278,759</u>
<b>CAPITAL AND RESERVES</b>			
General Fund		231,087	222,679
Education Fund		42,973	56,080
		<u>274,060</u>	<u>278,759</u>

Approved by the Council and signed on its behalf by:



P Waistell (Treasurer)



G Heal (Chairman)

Date approved by the board: 2 June 2021

## **1 STATEMENT OF ACCOUNTING POLICIES**

### **Constitution**

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

### **Accounting convention**

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

### **Income**

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

### **Investments**

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

### **Taxation**

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

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

### **Financial instruments**

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**2 MEMBERS' SUBSCRIPTIONS**

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

	<b>2020</b>		<b>2019</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	243	68,559	256	67,309
Full members who are not senior group or branch secretaries	261	53,637	288	52,071
Associate members	2	-	3	-
Life and retired members*	25	-	42	300
Employed accounts executives	4	110	3	110
Employed seniors	6	320	8	405
	<u>541</u>	<u>122,626</u>	<u>600</u>	<u>120,195</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2019 - none), who are not senior group or branch secretaries. Membership numbers include retired members who paid life subscriptions at retirement prior to 2002. Since then retiring members pay quinquennial subscriptions.

**Northern Ireland Members' Subscriptions**

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

	<b>2020</b>		<b>2019</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	22	5,797	18	5,043
Full members who are not senior group or branch secretaries	30	6,147	33	6,500
Associate members	2	-	1	-
Life and retired members*	-	-	-	-
Employed accounts executives	1	50	2	50
	<u>55</u>	<u>11,994</u>	<u>54</u>	<u>11,593</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2019 - none), who are not senior groups or branch secretaries.



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**3 OPERATING (DEFICIT) / SURPLUS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>The operating (deficit) / surplus is stated after charging:</b>		
Auditors' remuneration - audit fees	5,955	4,780
	<u>5,955</u>	<u>4,780</u>

**4 TAXATION ON ORDINARY ACTIVITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Corporation tax - General	327	295
	<u>327</u>	<u>295</u>

**5 DEBTORS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,672	-
Other debtors	14,609	12,727
	<u>17,281</u>	<u>12,727</u>
General fund	17,281	8,318
Education fund	-	4,409
	<u>17,281</u>	<u>12,727</u>

**6 CURRENT ASSET INVESTMENTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other investments	37,984	36,904
	<u>37,984</u>	<u>36,904</u>

£20,000 was invested with NFU Mutual Unit Managers Ltd on 19 January 2009 and income accrued of £6,600 since that date has been reinvested, totalling £26,600. At 31 October 2020 the market value of this investment was £44,240.

£10,000 was invested with NFU Mutual Select Investments Ltd on 5 March 2014 and income accrued of £1,384 since that date has been reinvested, totalling £11,384. At 31 October 2020 the market value of this investment was £12,584.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**7 CREDITORS:** amounts falling due within one year

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	216
Trade creditors	6,513	-
Taxation payable	327	295
Accruals and deferred income	13,606	11,076
Other creditors	4,983	-
	<u>25,429</u>	<u>11,587</u>
General fund	22,270	11,587
Education fund	3,159	-
	<u>25,429</u>	<u>11,587</u>

**8 RELATED PARTY TRANSACTIONS**

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

<b>Party and relationship</b>	<b>Description of transaction and amounts</b>
A Griffiths Past Chairman and Past Vice Chairman	A Griffiths received £2,918 (2019 - £5,569) honorarium as Chairman. Expenses of £3,976 (2019 - £8,891) were paid for travel and subsistence.
G Heal Chairman and Past Vice Chairman	G Heal received £2,961 (2019 - £Nil) honorarium as Chairman £690 (2019 - £1,369) honorarium as Vice Chairman. Expenses of £9,330 (2019 - £5,962) were paid for travel and subsistence.
N J Bent Past treasurer	N J Bent received £Nil (2019 - £531) honorarium as Treasurer. Expenses of £Nil (2019 - £54) were paid for travel and subsistence.
H Kirby Past Treasurer	H Kirby received £Nil (2019 - £583) honorarium as Treasurer. Expenses of £Nil (2019 - £700) were paid for travel and subsistence.
P Waistell Treasurer	P Waistell received £1,125 (2019 - £Nil) honorarium as Treasurer.
C Davies Past Mutual Liaison Chairman	C Davies received £3,449 (2019 - £6,221) honorarium as Mutual Liaison Chairman. Expenses of £362 (2019 - £1,769) were paid for travel and subsistence.
N Pope Mutual Liaison Chairman	N Pope received £3,000 (2019 - £Nil) honorarium as Mutual Liaison Chairman. Expenses of £9,084 (2019 - £Nil) were paid for travel and subsistence.
R Barnes General Secretary	R Barnes received £6,974 (2019 - £6,182) honorarium as General Secretary. Expenses of £10,249 (2019 - £6,676) were paid for travel and subsistence.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**9 CONTROL**

The National Council has ultimate control of the association.

**10 POST BALANCE SHEET EVENTS**

On 30 January 2020, the World Health Organisation ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve and as such, it is uncertain as to the full financial impact that the pandemic will have on the association. Therefore, the association are unable to reliably estimate the impact of the COVID-19 outbreak on its results for the financial year ended 31 October 2021.