

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Association of Revenue & Customs				
Year ended:	31 December 2020				
List no:					
Head or Main Office address:	FDA				
	93-95 Borough High Street				
	London				
Postcode	SE1 1NL				
Website address (if available)	<a href="http://www.fda.org.uk">www.fda.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:	David Penman				
Telephone Number:	0207 4015574				
Contact name for queries regarding the completion of this return	Jawad Raza				
Telephone Number:	0207 401 5567				
E-mail:	jawad@fda.org.uk				

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

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

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 (including Channel Islands)	Totals
Male	1,288	51			1,339
Female	951	32			983
Other	11				11
<b>Total</b>	2,250	83			A 2,333

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

2,221

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

8

## 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
Attached			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

FDA

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
See Attached	

ARC Committee as at December 2020

<b>Title of Office</b>	<b>Name of Offer Holding office</b>	<b>Current Yes/No</b>	<b>Date Ceasing to hold office/Appointed for 2 year term or following AGM whichever is sooner</b>
<b>President</b>	<b>Paula Houghton</b>	<b>No</b>	<b>Ceased in May 2020</b>
<b>President</b>	<b>Laurence Hutton</b>	<b>Yes</b>	<b>Appointed May 2020</b>
<b>Deputy President</b>	<b>Laurence Hutton</b>	<b>No</b>	<b>Ceased in May 2020</b>
<b>Deputy President</b>	<b>Helen Baird-Parker</b>	<b>Yes</b>	<b>Appointed in May 2020</b>
<b>Treasurer</b>	<b>Conor Burke</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>John Parkhouse</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>Tom Langrish</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>David Cooper</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>Paula Houghton</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>Vicky Johnson</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>Jim Rogers</b>	<b>Yes</b>	<b>“ “</b>
<b>Vice President</b>	<b>Iain Campbell</b>	<b>No</b>	<b>Ceased in May 2020</b>
<b>Vice President</b>	<b>Helen Baird-Parker</b>	<b>No</b>	<b>Ceased in May 2020</b>
<b>Committee</b>	<b>Scott McFarlane</b>	<b>Yes</b>	<b>Appointed May 2020</b>
<b>Committee</b>	<b>Iain Campbell</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Fahad Akhtar</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Tom Langrish</b>	<b>No</b>	<b>Ceased in May 2020</b>
<b>Committee</b>	<b>Kenny Mitchell</b>	<b>Yes</b>	<b>Appointed in May 2020</b>
<b>Committee</b>	<b>Heather Morrison</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Rebecca Herdson</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Tony Wallace</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Laurence James</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Jonathan Kilner</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Julie Lithgo</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Heather Morrison</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Marcus Rubin</b>	<b>Yes</b>	<b>“ “</b>
<b>Committee</b>	<b>Tamsin Wallbank</b>	<b>Yes</b>	<b>By-election August 2020</b>
<b>Committee</b>	<b>Simone Woodrow</b>	<b>Yes</b>	<b>By-election August 2020</b>

ARC Committee as at December 2020

<b>Committee</b>	<b>Claire White</b>	<b>Yes</b>	<b>Appointed May 2020</b>
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List of officers as at December 2020

Laurence Hutton – President  
Helen Baird-Parker – Deputy President  
Conor Burke - Treasurer

Tom Langrish – Vice President  
Vicky Johnson – Vice President  
David Cooper – Vice President  
Jim Rogers – Vice President  
John Parkhouse – Vice President  
Paula Houghton – Vice President

Kenny Mitchell – Committee Member  
Fahad Akhtar – Committee Member  
Rebecca Herdson – Committee Member  
Julie Lithgo – Committee Member  
Laurence James – Committee Member  
Heather Morrison – Committee Member  
Tamsin Wallbank – Committee Member  
Tony Wallace – Committee Member  
Simone Woodrow – Committee Member  
Heather Morrison – Committee Member  
Jonathan Kilner – Committee Member  
Scott McFarlane – Committee Member  
Marcus Rubin – Committee Member  
Tamsin Wallbank – Committee Member  
Claire White – Committee Member  
Iain Campbell – Committee Member



## 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 Refund from FDA	430
Receipts from Centres	208
<b>Total other sources</b>	<b>638</b>
<b>Total of all other income</b>	<b>638</b>



## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	50,917
Employment Related Issues		Advisory Services	
Centre & Casework	193	Audit	2,050
Legal Fees	18,536	Accounting & Investment advice	1,200
Representation –		Other Cash Payments	
Non Employment Related Issues			
Ballots	120	Education and Training services	
		Training	
Communications			
Stationery	888		
Campaigns			
ARC News	23,476		
Website support	7,704		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Diaries	1,845
		Committee & Officers expenses	15,093
		Conference & AGM	
		Sundry expenses	72
<b>carried forward</b>	50,917	<b>Total (should agree with figure in General Fund)</b>	71,177





(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		
	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**

	<b>Expenditure A</b> (as at page i)		
	<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)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (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	















**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 investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			16,675
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			16,675
		Total investment income	16,675
Credited to:			
		General Fund (Page 3)	16,675
		Political Fund	
		Total Investment Funds	16,675





# 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						
<b>Net book value at end of year</b>						
Net book value at end of year						
<b>Net book value at end of previous year</b>						
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)		
UK Ordinary Shares		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Unit Trusts & OEICs	301,143	
Total quoted (as Balance Sheet)	301,143	
Market Value of Quoted Investment	1,008,109	
Unquoted		
Equities		
Unity Trust Bank	10,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	10,000	
Market Value of Unquoted Investments	10,000	



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	196,723		196,723
From Investments	16,675		16,675
Other Income (including increases by revaluation of assets)	638		638
<b>Total Income</b>	214,036		214,036
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	71,177		71,177
<b>Funds at beginning of year</b> (including reserves)	256,557		256,557
<b>Funds at end of year</b> (including reserves)	399,416		399,416
<b>Assets</b>			
Fixed Assets			
Investment Assets			311,143
Other Assets			115,806
		<b>Total Assets</b>	426,949
<b>Liabilities</b>		<b>Total Liabilities</b>	27,533
<b>Net Assets (Total Assets less Total Liabilities)</b>			399,416

# 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>			

**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>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" 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;" 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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" type="text"/>
<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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" 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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" 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.**

Refer to the attached accounts

# Accounting policies

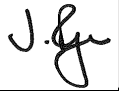

(see notes 84 and 85)

Refer to 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:	
			<small>(or other official whose position should be stated)</small>
Name:	Jawad Raza	Name:	Laurence Hutton, ARC President
Date:	02 July 2021	Date:	02 July 2021

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

**Auditor's report (continued)**

SEE ATTACHED ACCOUNTS

Signature(s) of auditor or auditors:

*Civvals Ltd*

Name(s):

CIVVALS LIMITED

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

Address(es):

50 SEYMOUR STREET

LONDON

Postcode

W1H 7JG

Date

02-Jul-21

Contact name for inquiries and telephone number:

M TULLETT - 0207 258 3461

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



# CIVVALS

Chartered Accountants  
Registered Auditors

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
ASSOCIATION OF REVENUE & CUSTOMS**

50 Seymour Street  
London W1H 7JG  
Telephone 020 7258 3461  
Fax 020 7262 2757  
e-mail [enquiries@civvals.co.uk](mailto:enquiries@civvals.co.uk)  
[www.civvals.co.uk](http://www.civvals.co.uk)

**ASSOCIATION OF REVENUE AND CUSTOMS  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Auditors Report	7 - 9



## **ASSOCIATION OF REVENUE AND CUSTOMS**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The accounts for the year ended 31 December 2020 show a surplus of £142,859. This surplus is mainly the result of lower expenditure due to the Covid-19 pandemic together with the end in 2019 of significant legal expenditure due to ARC's Equal Pay litigation. Distributions received totalling £16,675 have been added to the cost of our investments. Legal costs are anticipated to remain at a reduced level in 2021 as our Equal Pay claim has now ended following our unsuccessful appeal to the Court of Appeal during Spring 2019 and the refusal of our appeal to the Supreme Court.

Our net assets have increased by £142,859 to £399,416. This reflects our investments at cost of £311,143 rather than their value at 31 December 2020 of £1,008,039. This difference between the market value and cost of investments provides us with additional reserves to deal with unforeseeable events.

We continue to seek ways of increasing our income and ensuring we continue getting best value for the expenditure we incur.

Subscription income has increased compared to 2019 due to increased membership and we will continue with our ongoing drive to increase our membership density across the section. As in previous years our subscription income is a percentage of members' subscriptions remitted to us by the FDA under the Transfer of engagement dating back to us becoming a section of the FDA. Each of us pays our monthly subscriptions to FDA who retain the balance in accordance with the Transfer Agreement to pay for staff and other establishment costs. Following a rule change at ADC 2017 the rebate fell from 30% of subscriptions in 2017 to 25% in 2018 but was increased to 30% in 2019 and 2020 due to the fall in ARC's net assets during 2018 and 2019.

Our costs in 2020 were lower as no conference was held due to the pandemic and 2021 Conference is currently planned to be held virtually via the Internet. However, we continue to seek significant savings from previous years by holding Conference and the annual dinner outside of London in 2022.

Committee and officers' expenses fell in 2020 compared to 2019 and remain significantly lower than in previous years. Centre expenses have continued to fall. Centre expenses includes expenses incurred by members, other than committee members, on caseworking. All committee members' expenses are included within committee and officers' expenses, including significant expenditure on caseworking.

Committee and officers' expenses are the most significant element of our expenditure and committee members endeavour to keep these as low as possible.

There was one statutory ballot process in 2020 which required administration by Popularis.

Our legal fees have fallen significantly during 2020 and are now comprised mainly of cases dealing with disability discrimination and unfair dismissal. We have a number of cases in the Employment Tribunal during 2021, so costs may remain significant but are likely to be less than previous years.

Our spending on ARC News has reduced in 2020 as we reduce the number of paper editions over previous years. However we continue to seek economies in the production of ARC News and are using the ARC website and email as our main conduit for communications with members.

In line with our surplus of £142,859, our cash balance has increased by £80,708. The difference comprises mainly of our reinvested investment income and the increase of closing debtor and decrease of closing creditor balances. The committee continue to monitor our ongoing cash requirements and will invest cash balances not needed to meet forecast expenditure taking account of forecast income in the short to medium term.

## **ASSOCIATION OF REVENUE AND CUSTOMS**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Accounting Policies**

- a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 105 applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- b) The accounts have been prepared under the historical cost convention.
- c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future. The officers are confident that the Union has adequate resources to meet all its liabilities and its working capital requirement for the foreseeable future and on this basis they consider the going concern basis of preparing these accounts to be appropriate.
- d) Subscription income is accounted for on a receivable basis for the current year.
- e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

#### **Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)**

Under section 32A of the Act the following information must be included in this report.

ARC has not provided any member of the Executive, the President or the General Secretary with any salary or any benefits during the year.

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 investigate further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concerns 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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, the member should consider obtaining independent legal advice.

#### **RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.

  
.....

**Conor Burke, Honorary Treasurer, on behalf of trustees.**

**11 June 2021**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE 12 MONTHS ENDED 31 DECEMBER 2020**

	<b>Year Ended 31/12/2020 £</b>	<b>Year Ended 31/12/2019 £</b>
<b>INCOME</b>		
Subscriptions	196,723	189,758
Investment Income	16,675	14,102
Sundry Receipts	638	-
	<u>214,036</u>	<u>203,860</u>
<b>EXPENDITURE</b>		
Training	-	1,800
Diaries	1,845	2,326
Conference / AGM	-	41,852
Website Development	-	-
Website Support	7,704	7,560
Committee / Officers	15,093	43,273
Stationery, printing and postage	888	711
Campaigns	-	1,376
ARC News	23,476	28,428
Centre and Caseworker expenses	193	1,607
Sundry Expenses	72	107
Ballots	120	-
Legal Fees	18,536	148,133
Audit	2,050	2,090
Accountancy & Investment Advice	1,200	900
	<u>71,177</u>	<u>280,163</u>
<b>SURPLUS (DEFICIT) TO GENERAL FUND</b>	<u>142,859</u>	<u>(76,303)</u>

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	31 December 2020		31 December 2019		Notes
	£	£	£	£	
<b>FIXED ASSETS</b>					
Investments		311,143		294,468	1
		<u>311,143</u>		<u>294,468</u>	
<b>CURRENT ASSETS</b>					
Debtors	15,921		14,483		2
Cash at Bank and Current Investments	99,885		19,177		3
	<u>115,806</u>		<u>33,660</u>		
<b>CURRENT LIABILITIES</b>					
Creditors	27,533		71,571		4
Net Current Assets		88,273		(37,911)	
<b>NET ASSETS</b>					
		<u>399,416</u>		<u>256,557</u>	
<b>MEMBERS' FUNDS</b>					
Political Fund		-		-	5
General Fund brought forward		256,557		332,861	
T/F from Political Fund to General Fund		-		-	
Surplus / (Deficit) for year		142,859		(76,304)	
		<u>399,416</u>		<u>256,557</u>	

The balance sheet as at 31 December 2020 and the income and expenditure account for the year then ended are certified correct to the best of my knowledge and belief.

*Conor P. Burke*  
 Conor P Burke  
 Treasurer

Date: 11 June 2021

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>1. Investments</b>		
Shares in Unity Trust Bank at cost	10,000	10,000
Investments in Unit Trusts (note 6)	301,143	284,468
	311,143	294,468
<b>2. Debtors</b>		
AGM	4,648	1,500
Supplier refund	-	1,205
ARC Benevolent Fund	4,150	800
FDA - Subscriptions	7,123	5,758
ARC News	-	-
Committee	-	3,375
Diaries	-	1,845
	15,921	14,483
<b>3. Cash at bank and current accounts</b>		
Bank account	99,885	19,177
Centre balances	-	-
	99,885	19,177
<b>4. Creditors</b>		
FDA misc	-	523
Website support	642	630
ARC News	13,317	3,163
Legal costs	9,096	61,510
Audit	2,035	2,000
Investment advice	2,400	1,200
Committee	43	1,005
Andy Mills memorial collection	-	1,393
Other accruals	-	147
	27,533	71,571
<b>5. Political Fund</b>		
Balance brought forward	-	-
Subscriptions for year	-	-
less expenditure	-	-
Transfer to General Fund per decision of 2017 AGM	-	-
Balance carried forward	-	-

6. Investments

Investments:

	2020			2019		
	Number	Cost £	Value £	Number	Cost £	Value £
<b>Unit Trusts</b>						
Scottish Widows Ethical B	49,341.20	40,131	87,832	49,341.19	39,064	84,834
Edentree Amity UK A	48,577.14	39,121	115,759	47,155.02	37,709	121,330
Kames Ethical Equity A	88,626.29	41,426	189,900	88,626.29	40,182	192,913
BMO (F&C) Responsible UK Income	85,010.61	106,213	228,168	85,010.61	93,261	254,437
BMO (F&C) Responsible Global Equity	13,232.74	12,500	100,992	13,232.74	12,500	84,306
Janus Henderson Global Sustainable Equity	21,971.42	33,675	108,802	23,596.29	33,675	82,563
Jupiter Ecology	34,908.48	28,077	176,585	34,781.96	28,077	146,474
		<b>301,143</b>	<b>1,008,038</b>		<b>284,468</b>	<b>976,857</b>

	2020			2019		
	Number	Cost £	Value £	Number	Cost £	Value £
<b>Shares</b>						
Lloyds plc	191	-	70	191	-	119
Unity Trust Bank plc	10,000	10,000	10,000	10,000	10,000	10,000
		<b>10,000</b>	<b>10,070</b>		<b>10,000</b>	<b>10,119</b>
<b>Totals</b>		<b>311,143</b>	<b>1,018,108</b>		<b>294,468</b>	<b>986,976</b>

We received distributions of £16,675 from some of our investments during 2020. This income has been added to the cost of the relevant investments and included as investment income in the income and expenditure account.

7. Campaigns

Materials and expenses (excluding committee members' expenses) on:

	2020 £	2019 £
Captiv8	-	1,376
	<b>-</b>	<b>1,376</b>

8. Post balance sheet events

The Association's Treasurer and Officers do not consider that the current COVID 19 situation will adversely impact the Union as its members are civil servants working for the government and are classed as key workers. The Union is able to operate and carry on its functions remotely under any possible restrictions put in place by the government. Based on this the Treasurer and the Officers have determined this situation to be a non-adjusting subsequent event.

9. Going concern

These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future. The officers are confident that the Union has adequate resources to meet all its liabilities and its working capital requirement for the foreseeable future and on this basis they consider the going

## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS**

### **Opinion**

We have audited the financial statements of the Association of Revenue and Customs (ARC) for the year ended 31 December 2020 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Trustees' report. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 105 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 ARC's affairs as at 31 December 2020 and of its transactions 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 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the ARC'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 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.

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

### **Other information**

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

## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS**

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**

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 2 of the Trustees Report), the officers 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 officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers 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 officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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



## REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

### *Extent to which the audit was capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that 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, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed 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 are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.

  
**CIVVALS LIMITED**  
Statutory Auditors  
& Chartered Accountants

50 Seymour Street  
London  
W1H 7JG

11 June 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?

**No**

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

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

## Membership audit certificate

### Section one

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

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

**Yes / No**

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

**Yes / No**

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

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

**Membership audit certificate (continued)**

Signature of assurer	
Name	
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:

[Large greyed-out area for explanation]

Signature	
Name	Jawad Raza
Office held	Secretary
Date	02-Jul-21



# AR21 guidance

Double-click on icon to open guidance