

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Advance		
Year ended:	31 December 2020		
List no:	566T		
Head or Main Office address:	2nd Floor		
	16/17 High Street		
	Tring		
	Hertfordshire		
Postcode	HP23 5AH		
Website address (if available)	<a href="https://www.advance-union.org/">https://www.advance-union.org/</a>		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
General Secretary:	Linda Rolph		
Telephone Number:	01442 891122		
Contact name for queries regarding the completion of this return	Sailesh Mehta, HW Fisher LLP		
Telephone Number:	020 7388 7000		
E-mail:	smehta@hwfisher.co.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	1,693	200		4	1,897
Female	4,033	294		7	4,334
Other	49	1			50
<b>Total</b>	<b>5,775</b>	<b>495</b>		<b>11</b>	<b>A 6,281</b>

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

6,281

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

## 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
NEC Chair	Caroline Stevens	Cathy Kelly	
NEC - South-West	Sue Grundy	Grant Wilson	
NEC - Retail Contact	Cathy Kelly	Damien Brown	

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		520,419
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		520,419
<b>Investment income (as at page 12)</b>		12,913
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	106,064	
<b>Total of other income (as at page 4)</b>		106,064
<b>Total income</b>		639,396
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		25,064
Administrative expenses (as at page 10)		329,132
<b>Federation and other bodies</b> (specify)		
TUC affiliation fee		19,429
<b>Total expenditure Federation and other bodies</b>		19,429
<b>Taxation</b>		
<b>Total expenditure</b>		373,625
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		265,771
<b>Amount of general fund at beginning of year</b>		3,374,976
<b>Amount of general fund at end of year</b>		3,640,747

(see notes 19 and 20)

P4

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	18,076
		Advisory Services	
		Training	193
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Magazine costs	18,076		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Membership recruitment	11,680
		VAT recoverable	-4,885
<b>carried forward</b>	18,076	<b>Total (should agree with figure in General Fund)</b>	25,064

(See notes 21 and 23)

Fund 2		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 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:		£	£
Income	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		
Expenditure	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:		£	£
Income	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

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

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

**Political fund account expenditure (a)**

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

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

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

[illegible]

### Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

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

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

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

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

[illegible]

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

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<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		130,740
Salaries and Wages included in above	130,740	
Auditors' fees		21,253
Legal and Professional fees		415
Occupancy costs		21,730
Stationery, printing, postage, telephone, etc.		326
Expenses of Executive Committee (Head Office)		7,128
Expenses of conferences		27,730
Other administrative expenses (specify)		
Bookkeeping		11,306
Donations		25,984
Gifts and sampling		125
Investment management fees		16,732
Sundry expenses		5,036
Repairs and maintenance		3,886
Utilities		841
Motor costs		4,773
Office equipment and computer		28,525
<b>Other Outgoings</b>		
Bank charges and HP interest		6,606
Depreciation		19,296
Surplus on disposal of fixed asset		-3,300
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		329,132
Charged to:	General Fund (Page 3)	329,132
<b>Total</b>		329,132

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			15,300
Dividends (gross) from:			
Equities (e.g. shares)			42,742
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,355
Other investment income (specify)			
Loss on investments			-23,246
Decrease in investment values			-52,362
Increase in investment property values			24,124
			12,913
		Total investment income	12,913
	Credited to:		
		General Fund (Page 3)	12,913
		Political Fund	
		Total Investment Funds	12,913

# Balance sheet as at

31 December 2020

(see notes 49 to 52)

Previous Year		£	£
58,480	Fixed Assets (at page 14)		44,598
	Investments (as per analysis on page 15)		
2,066,482	Quoted (Market value £ ( 2,311,318 )		2,311,318
698,446	Unquoted		684,461
2,764,928	<b>Total Investments</b>		2,995,779
	<b>Other Assets</b>		
	Loans to other trade unions		
59,291	Sundry debtors		23,749
557,273	Cash at bank and in hand		626,165
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
616,564	<b>Total of other assets</b>		649,914
3,439,972	<b>Total assets</b>		3,690,291
3,374,976	General fund (page 3)		3,640,747
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
42,124	Creditors and accruals		33,778
22,872	Creditors due after more than one year		15,766
64,996	<b>Total liabilities</b>		49,544
3,439,972	<b>Total assets</b>		3,690,291

# Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold      Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			104,546	120,106		224,652
Additions			5,414			5,414
Disposals			-6,024	-29,996		-36,020
Revaluation/Transfers						
At end of year			103,936	90,110		194,046
<b>Accumulated Depreciation</b>						
At start of year			96,959	69,213		166,172
Charges for year			3,958	15,338		19,296
Disposals			-6,024	-29,996		-36,020
Revaluation/Transfers						
At end of year			94,893	54,555		149,448
Net book value at end of year			9,043	35,555		44,598
Net book value at end of previous year			7,587	50,893		58,480



## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
		1,811,473	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
		499,845	
	Total quoted (as Balance Sheet) Market Value of Quoted Investment	2,311,318 2,311,318	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
Bank and Building Societies			
Bank deposits	56,461		
Other unquoted investments (to be specified)			
Investment properties	628,000		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	684,461		

# 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	520,419		520,419
From Investments	12,913		12,913
Other Income (including increases by revaluation of assets)	106,064		106,064
<b>Total Income</b>	<b>639,396</b>		<b>639,396</b>
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>373,625</b>		<b>373,625</b>
<b>Funds at beginning of year</b> (including reserves)	3,374,976		3,374,976
<b>Funds at end of year</b> (including reserves)	3,640,747		3,640,747
<b>Assets</b>			
	Fixed Assets		44,598
	Investment Assets		2,995,779
	Other Assets		649,914
	<b>Total Assets</b>		<b>3,690,291</b>
<b>Liabilities</b>		<b>Total Liabilities</b>	<b>49,544</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>			<b>3,640,747</b>

(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"/>

**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**

**\*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.**



## ADVANCE

### ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2020

#### **1.1 Accounting Convention**

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

#### **1.2 Presentation currency**

The financial statements have been prepared in sterling, which is the functional currency of the Union. Monetary amounts of these financial statements are rounded to the nearest pound.

#### **1.3 Going concern**

As at 31 December 2020, the National Executive Committee has considered the effect of the Covid-19 outbreak which to date has little impact on the Union. The National Executive Committee considers it unlikely that a prolonged outbreak will cause significant disruption. According at the time of approving the financial statements, The National Executive Committee has a reasonable expectation that the Union has adequate resources to continue in operation for the foreseeable future. Thus the National Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.4 Subscriptions**

Subscriptions are accounted for on an accruals basis.

#### **1.5 Expenditure**

All expenditure in the accounts is inclusive of VAT where applicable.

**1.6 Current Taxation**

Corporation tax is payable on all interest income, rental income and chargeable gains arising on the disposal of properties and investments but only to the extent that these exceed expenditure on provident benefits.

**1.7 Deferred Taxation**

Deferred tax liabilities arise in relation to the difference between the fair value of properties and investments and their original cost less any indexation applicable.

Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure account.

The Union has adopted a reinvestment policy whereby all realised proceeds on disposal of properties and investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

**1.8 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided on all tangible fixed assets to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Fixtures, fittings & equipment	20% - 33%
Motor vehicles	25%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

### **1.9 Investment properties**

Investment properties are initially measured at cost and subsequently measured at fair value. Changes in the fair value of investment properties are recognised in the income and expenditure account.

### **1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

### **1.11 Financial Instruments**

The union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

#### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

#### ***Other financial assets***

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes recognised in the income and expenditure account, except that investments in equity instruments that are not publically traded and whose fair value cannot be measured reliably are measured at cost less impairment.

***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date. They are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure accounts.

***Basic financial liabilities***

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the activity of the Union from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price and derecognised when the Union's obligations are discharged cancelled or they expire.

**1.12 Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. This is a change from prior period accounts where fixed asset investments were held at historical cost less any provision for impairment. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**1.13 Realised gains and losses**

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

## ADVANCE

### ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2020

#### **1.14 Leases**

Assets held under hire purchase contracts are capitalised and depreciated over the period of the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

## ADVANCE

### NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

#### 2 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Union consider that there were no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3	OTHER INCOME	2020 £	2019 £
	Draws and lotteries:		
	Draw income	25,214	27,423
	Prizes awarded	(18,900)	(21,200)
	Management expenses allowance	99,750	132,650
		<u>106,064</u>	<u>138,873</u>
4	SERVICES TO MEMBERS	2020 £	2019 £
	Magazine costs	18,076	27,359
	Membership supplies and recruitment	2,903	2,178
	Postage	680	709
	Telephone and fax	8,097	10,308
	Training and support	193	2,487
	Library publications	-	13
	VAT recoverable	(4,885)	(7,125)
		<u>25,064</u>	<u>35,929</u>

**ADVANCE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2020**

<b>5</b>	<b>COMMITTEE AND MEETING COSTS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	National Executive Committee	7,128	6,545
	External committee costs	20,432	20,464
	Management expenses	21,585	50,412
	Other committee and area meetings	5,142	16,100
	Election costs	-	6,622
		<u>54,287</u>	<u>100,143</u>
<b>6</b>	<b>ADMINISTRATION EXPENSES</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Audit and accountancy	21,253	19,728
	Bookkeeping	11,306	11,305
	Legal and professional	415	1,510
	Bank charges and hire purchase interest	6,606	7,351
	Donations	25,984	12,781
	Printing and stationery	326	1,102
	Gifts and samples	125	595
	Sundry expenses	5,036	5,163
	Investment management fee	16,732	17,066
		<u>87,783</u>	<u>76,601</u>
<b>7</b>	<b>PREMISES AND EQUIPMENT COSTS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Rent, rates and insurance	21,730	25,923
	Repairs and maintenance	3,886	6,471
	Utilities	841	2,689
	Motor	4,773	5,943
	Office equipment and computer	28,525	28,184
	(Gain)/loss on sale of fixed assets	(3,300)	1
	Depreciation	19,296	23,504
		<u>75,751</u>	<u>92,715</u>

# ADVANCE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

### 8 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Fixtures, fittings & equipment £	Total £
<b>COST</b>			
At 1 January 2020	120,106	104,546	224,652
Additions	-	5,414	5,414
Disposals	(29,996)	(6,024)	(36,020)
At 31 December 2020	<u>90,110</u>	<u>103,936</u>	<u>194,046</u>
<b>ACCUMULATED DEPRECIATION</b>			
At 1 January 2020	69,213	96,959	166,172
Charge for the year	15,338	3,958	19,296
Relating to disposals	(29,996)	(6,024)	(36,020)
At 31 December 2020	<u>54,555</u>	<u>94,893</u>	<u>149,448</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>35,555</u>	<u>9,043</u>	<u>44,598</u>
At 31 December 2019	<u>50,893</u>	<u>7,587</u>	<u>58,480</u>



# ADVANCE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

### 9 INVESTMENTS

MARKET VALUE	Listed		Bank	Total
	Equities	Bonds	Deposits	
	£	£	£	£
At 1 January 2020	1,581,711	484,771	94,570	2,161,052
Additions	463,337	17,295	-	480,632
Disposals	(183,434)	-	-	(183,434)
Net movement in cash deposits	-	-	(38,109)	(38,109)
Change in Investment Values	(50,141)	(2,221)	-	(52,362)
At 31 December 2020	<u>1,811,473</u>	<u>499,845</u>	<u>56,461</u>	<u>2,367,779</u>
	<b>Cost</b>	<b>Market value</b>		
	<b>£</b>	<b>£</b>		
Equities	1,047,268	1,811,473		
Bonds	498,222	499,845		
Bank deposits	56,461	56,461		
	<u>1,601,951</u>	<u>2,367,779</u>		

### 10 INVESTMENT PROPERTY

	<b>2020</b>
	<b>£</b>
<b>FAIR VALUE</b>	
At 1 January 2020	603,876
Additions	-
Increase in value	24,124
At 31 December 2020	<u>628,000</u>

# ADVANCE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

<b>11</b>	<b>DEBTORS AND PREPAYMENTS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Trade debtors	480	33,903
	Other debtors	5,799	5,087
	Prepayments and accrued income	17,470	20,301
		<u>23,749</u>	<u>59,291</u>
<b>12</b>	<b>CREDITORS AND ACCRUALS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Trade creditors	3,434	10,144
	Other creditors	-	-
	Taxes and social security	2,081	1,883
	Accruals and deferred income	20,380	20,128
	Obligations under finance lease	7,883	9,969
		<u>33,778</u>	<u>42,124</u>
<b>13</b>	<b>CREDITORS DUE AFTER MORE THAN ONE YEAR</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Obligations under finance lease	15,766	22,872
		<u>15,766</u>	<u>22,872</u>

# ADVANCE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

<b>14</b>	<b>FINANCIAL INSTRUMENTS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Financial assets:		
	Measured at fair value through income and expenditure	2,311,318	2,066,482
	Basic debt instruments measured at cost less impairment	6,279	38,990
	Cash and cash equivalents	682,626	651,843
		<u>3,000,223</u>	<u>2,757,315</u>
	Financial liabilities:		
	Short-term debt instruments measured at cost	31,697	40,241
	Long-term debt instruments measured at cost	15,766	22,872
	Total financial liabilities	<u>47,463</u>	<u>63,113</u>

## **15 OPERATING LEASE COMMITMENTS**

At 31 December 2019 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	<b>Land and buildings</b>		<b>Other</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Within one year	11,557	11,557	4,637	4,637
In the second to fifth years inclusive	46,228	46,228	13,910	18,547
After five years	9,974	21,531	-	-
	<u>67,759</u>	<u>79,316</u>	<u>18,547</u>	<u>23,184</u>

## Accounting policies

(see notes 84 and 85)

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## 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:  <hr/> Name: Linda Rolph <hr/> Date: 27 / 8 / 21	Chairman's Signature:  (or other official whose position should be stated) <hr/> Name: Cathy Kelly <hr/> Date: 27 / 8 / 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	
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		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	
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.

SEE 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

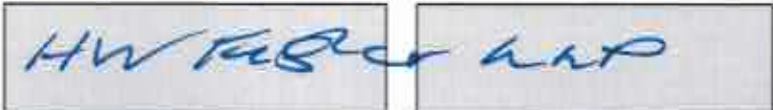
SEE ATTACHED

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)

Signature(s) of auditor or auditors:		
Name(s):	HW Fisher LLP	
Profession(s) or Calling(s):	Chartered Accountants, Statutory Auditor	
Address(es):	Acre House	
	11-15 William Road	
	London	
Postcode:	NW1 3ER	
Date:	31 August 2021	
Contact name for inquiries and telephone number:	Sailesh P Mehta 020 7388 7000	

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

**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF THE  
ADVANCE**



**Opinion**

We have audited the financial statements of Advance ("The Union") for the year ended 31 December 2020 which comprise the Income and Expenditure account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2020 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

**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 the 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 General Secretary's use of the going concern basis of accounting in preparing of the financial statements is appropriate.

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

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

**Other information**

The Union is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors report thereon. Our opinion of 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 INDEPENDENT AUDITORS  
TO THE MEMBERS OF THE  
ADVANCE**



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 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**

The Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

- A satisfactory system of control over transactions has not been maintained; or
- The Union has not kept proper accounting records; or
- The financial statements are not in agreement with the books of account; or
- We have not received all the information and explanations we need for our audit.

We have nothing to report in this regard.

**Responsibilities of the General Secretary**

As explained more fully in the Statement of Responsibilities of the General Secretary, the General Secretary is responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the Union determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the General Secretary is 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 Union either intends to liquidate 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 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.

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



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misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the Union has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the Union. We determined that the following were most relevant: FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the Union, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the Union, together with the discussions held with the Union at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank and loan balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as minutes of meeting and confirmation from solicitors for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with those charged with governance of the Union.

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

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**Use of our report to the members of The Union**

This report is made solely to the Union's members, as a body. 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.

**HW FISHER LLP  
Chartered Accountants  
Statutory Auditor**

**Date: 8 August 2021**

**Acre House  
11 - 15 William Road  
London NW1 3ER  
United Kingdom**

## 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 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	Linda Rolph
Office held	General Secretary
Date	27/8/21