

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Hospital Consultants and Specialists Association		
Year ended:	30 September 2021		
List no:	CO\269T		
Head or Main Office address:	Number One		
	Kingsclere Road		
	Overton		
	Basingstoke		
	Hampshire		
Postcode	RG25 3JA		
Website address (if available)	www.hcsa.com		
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:	Paul Donaldson		
Telephone Number:	01256 771777		
Contact name for queries regarding the completion of this return	Paul Donaldson		
Telephone Number:	01256 771777		
E-mail:	generalsecretary@hcsa.com		

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

For Unions based in Scotland: 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	2,232	81			2,313
Female	954	28			982
Other	3				3
Total	3,189	109			A 3,298

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

3,298

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
Chairman of the Executive	Dr Cindy Horst	Dr Bernhard Heidermann	28 July 2021
Honorary Treasurer	Dr Bernhard Heidermann	Dr Patrick McGowan	28 July 2021

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:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues Members' Legal Expenses	51,280	brought forward Advisory Services	81,096
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications	29,816	Salary Cost	606,866
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	81,096	Total (should agree with figure in General Fund)	687,962

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period	
Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	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		
Expenditure	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		

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	84,119
Salaries and Wages included in above	84,119
Auditors' fees	3,468
Legal and Professional fees	8,183
Occupancy costs	9,248
Stationery, printing, postage, telephone, etc.	11,483
Expenses of Executive Committee (Head Office)	42,792
Expenses of conferences	
Other administrative expenses (specify)	
Miscellaneous Expenses	15,987
Bank Charges	2,132
Computer Maintenance	12,792
Other Outgoings	
Depreciation	4,153
Taxation	6
Subscriptions and Affiliations	21,481
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	215,844
Charged to:	
General Fund (Page 3)	215,844
Property Fund	
Total	215,844

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
				Description		Value
£	£	£	£	£	£	
HCSA President (Fees charged on Self Employed basis)	18,000					18,000
HCSA General Secretary (Fees charged on Self Employed basis)	18,000					18,000
Director of Operations	81,200	8,676	8,120			97,996
All other members of the Executive Committee Received no salary or other benefits from the Association.						

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			33
Other investment income (specify)			
			33
		Total investment income	33
		Credited to:	
		General Fund (Page 3)	33
		Property Fund	
		Political Fund	
		Total Investment Funds	33

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	185,000		163,159			348,159
Additions			527			527
Disposals						
Revaluation/Transfers						
At end of year	185,000		163,686			348,686
Accumulated Depreciation						
At start of year			147,075			147,075
Charges for year			4,153			4,153
Disposals						
Revaluation/Transfers						
At end of year			151,228			151,228
Net book value at end of year	185,000		12,458			197,458
Net book value at end of previous year	185,000		16,084			201,084

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	927,835		927,835
From Investments	33		33
Other Income (including increases by revaluation of assets)			
Total Income	927,868		927,868
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	903,806		903,806
Funds at beginning of year (including reserves)	613,674		613,674
Funds at end of year (including reserves)	637,736		637,736
Assets			
Fixed Assets			197,458
Investment Assets			
Other Assets			540,516
Total Assets			737,974
Liabilities			
Total Liabilities			100,238
Net Assets (Total Assets less Total Liabilities)			637,736

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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

Ballots & 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

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.

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited accounts.

Accounting policies


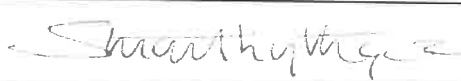
(see notes 84 and 85)

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited 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: 
	(or other official whose position should be stated)
Name: Paul Donaldson	Name: Stuart Lythgoe (Director of Operations)
Date: 30th March 2022	Date: 30th March 2022

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

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited accounts.

Signature(s) of auditor or auditors:



Name(s):

Andrew Fisher BA FCA, The Alanbrookes Group Ltd

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

24 Glove Factory Studios

Holt

Wiltshire

Postcode

BA14 6RL

Date

15 March 2022

Contact name for inquiries and telephone number:

Andrew Fisher 01380 722 918

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

Membership audit certificate

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

(See notes 97 to 103)

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

No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate


Section two

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

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

YES

If "No" Please explain below:

Signature	
Name	Paul Donaldson
Office held	General Secretary
Date	30th March 2022

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
EXECUTIVE COMMITTEE'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Executive Committee present their annual report and the financial statements of the Association for the year ended 30 September 2021.

Principal activity

The principal activity of the Association in the year under review was that of promoting, protecting, advancing and representing the interests of its members in relation to their employing authorities, the National Health Service, and the private medical sector.

Statement of the Executive Committee's responsibilities

The Executive Committee is responsible for preparing its Report and the financial statements in accordance with applicable law and regulations.

The Association's Executive Committee is required to prepare financial statements for each financial year. The Executive Committee has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing those financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Executive Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. The Executive Committee is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

The Executive Committee who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information of which the Association's auditors are not aware; and
- they have taken all steps that they ought to have taken as members of the Executive Committee to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

Auditors

The auditors, The Alanbrookes Group Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report was approved by the Executive Committee on 15 March 2022 and signed on its behalf by:

.....
Dr C Paoloni - President

**INDEPENDENT AUDITORS REPORT TO MEMBERS OF THE HOSPITAL
CONSULTANTS AND SPECIALISTS ASSOCIATION**

Opinion

We have audited the financial statements of The Hospital Consultants and Specialists Association for the year ended 30 September 2021 which comprise the Income and Expenditure Account, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 - Section 1A for Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 September 2021 and of its surplus/(deficit) for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis of 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 Association 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 the provisions available for small entities, in the circumstances set out in note 5 to the financial statements 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

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

- the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee Report.

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

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

**INDEPENDENT AUDITORS REPORT TO MEMBERS OF THE HOSPITAL
CONSULTANTS AND SPECIALISTS ASSOCIATION**

.....continued

Responsibilities of the Executive Committee

As explained more fully in the Executive Committee Responsibilities Statement set out on page 1, the Executive Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

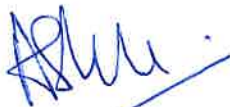
Auditor's responsibilities for the audit of the financial statements

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.

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

Use of our report

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters that 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 Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Andrew Fisher BA FCA, Statutory Auditor
The Alanbrookes Group Ltd
24 Glove Factory Studios
Holt
Wiltshire
BA14 6RL

15 March 2022

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
INCOME		
Subscriptions	927,835	849,428
Other income		
Coronavirus rates grant receivable	-	10,000
Bank interest received	33	1,264
	<u>33</u>	<u>11,264</u>
Less: Corporation tax charge	(6)	(240)
	<u>27</u>	<u>11,024</u>
	<u>927,862</u>	<u>860,452</u>
EXPENDITURE		
Staff salaries	580,600	529,667
Employer's national insurance	53,719	50,528
Staff pensions	52,242	48,217
Death in service and accident insurance	4,424	3,585
Recruitment costs	1,133	5,690
General secretary and council election costs	-	14,748
Staff and representatives training costs	1,477	4,857
President's fees and Chairman's services	18,000	16,877
General Secretary's fees	18,000	9,000
Temporary admin assistance	1,093	-
Equipment leasing charges	608	1,040
Rates and utilities	3,336	3,144
Office insurance	1,508	1,549
Telephone and postage	9,802	11,229
Cleaning expenses	1,191	1,052
Office consumables	-	104
Printing and stationery	1,681	2,555
Repairs and renewals	3,796	9,265
Sundry expenses	3,020	2,895
Direct debit processing costs	6,437	6,257
Professional indemnity insurance	1,636	1,636
IT costs	12,792	11,429
Membership and affiliations	21,481	16,346
Travelling and meeting costs	6,792	62,498
Members' legal expenses	51,280	45,032
Event management	890	3,647
Marketing and promotions	1,140	13,345
Website costs	4,190	2,923
CRM costs	23,596	-
Legal and professional fees	8,183	837
Audit fees	3,468	3,000

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

.....continued

	2021		2020	
	£	£	£	£
Bank charges and interest	2,132		2,372	
Depreciation	4,153		5,361	
		<u>903,800</u>		<u>890,685</u>
Net surplus/(deficit) for the year		<u><u>24,062</u></u>		<u><u>(30,233)</u></u>

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	3		197,458		201,084
Current assets					
Stock of stationery		115		415	
Debtors and prepayments		13,597		10,915	
Cash at bank and in hand		526,804		459,118	
		<u>540,516</u>		<u>470,448</u>	
Current liabilities					
Creditors and accruals		59,764		41,130	
Corporation tax		6		240	
Social security and other taxes		16,228		16,488	
Grants received in advance	4	24,240		-	
		<u>100,238</u>		<u>57,858</u>	
Net current assets			<u>440,278</u>		<u>412,590</u>
NET ASSETS			<u><u>637,736</u></u>		<u><u>613,674</u></u>
Financed by:					
Property fund					
Donations from members		14,026		14,026	
Revaluation surplus		39,289		39,289	
			<u>53,315</u>		<u>53,315</u>
Accumulated fund					
Balance brought forward		560,359		590,592	
Surplus/(deficit) for the year		24,062		(30,233)	
			<u>584,421</u>		<u>560,359</u>
TOTAL FUNDS			<u><u>637,736</u></u>		<u><u>613,674</u></u>

The financial statements were approved on 15 March 2022 by the Executive Committee of the Association and signed on their behalf by:

.....
Dr C Paoloni – President

.....
Dr P McGowan – Treasurer

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. Accounting policies

1.1. Basis of preparation of the financial statements

The financial statements are prepared in accordance with the historical cost convention as modified by the revaluation of freehold property, and in accordance with the FRS 102 Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.2. Income

Subscriptions received are credited to the Income and Expenditure Account for the accounting period to which they relate. Amounts received relating to future accounting periods are not taken to the Income and Expenditure Account but are carried forward as amounts received in advance.

Other income is included in the Income and Expenditure Account on receipt.

Grants received are recognised in the Income and Expenditure Account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute. Grants for immediate financial support or to cover costs already incurred are recognised immediately in the Income and Expenditure Account. Grants received towards the general activities of the Association over a specific period are recognised in the Income and Expenditure Account over that period. All grants in the Income and Expenditure Account are recognised when all conditions for receipt have been complied with.

1.3. Tangible fixed assets and depreciation

Revalued assets

All assets are carried at historical cost except freehold property, which the Executive Committee have opted to revalue. Revaluations will be made with sufficient regularity to ensure that the carrying value does not differ materially from that at the end of the reporting period.

Non-depreciation of freehold property

The estimated residual value of the Association's freehold property is approximately equal to its net book value. It is the Association's policy to maintain this property to a high standard, so that the estimated residual value will not be impaired over time. The costs of the maintenance are charged to the Income and Expenditure Account as they are incurred. The Executive Committee are of the opinion that any depreciation in respect of the freehold property would be immaterial and consequently no provision is made in the accounts for such depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful economic life, as follows:

Fixtures and fittings - 25% reducing balance
 Office equipment - 25% reducing balance

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

.....continued

2. Average number of employees

The average number of employees during the year was 15 (2020 – 13).

3. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Office equipment £	Total £
Cost or valuation				
As at 1 October 2020	185,000	11,707	151,452	348,159
Additions	-	-	527	527
As at 30 September 2021	<u>185,000</u>	<u>11,707</u>	<u>151,979</u>	<u>348,686</u>
Depreciation				
As at 1 October 2020	-	11,398	135,677	147,075
Charge for the year	-	77	4,076	4,153
As at 30 September 2021	<u>-</u>	<u>11,475</u>	<u>139,753</u>	<u>151,228</u>
Net book value				
As at 30 September 2021	<u>185,000</u>	<u>232</u>	<u>12,226</u>	<u>197,458</u>
As at 30 September 2020	<u>185,000</u>	<u>309</u>	<u>15,775</u>	<u>201,084</u>

The legal title to the freehold property is held by a nominee company, HCSA (Number One) Limited on behalf of the Members of the Association. The freehold property was professionally valued at £185,000 on 13 April 2017. The historical cost of the revalued freehold property was £145,711 and the aggregate depreciation thereon would have been £Nil.

The Executive Committee are not aware of any material changes in the value of the property since 13 April 2017 and the valuation has therefore not been updated in the current year.

THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 SEPTEMBER 2021**

.....continued

4. Grants received in advance

During the year the Association received a grant of £24,240 from the Covid-19 Healthcare Support Appeal (CHSA) towards the future costs of running a 2 year wellbeing programme commencing October 2021. This grant has been deferred so as to be released to the Income and Expenditure Account against the future expenditure of this programme as incurred over that 2 year period.

5. FRC Ethical Standard – provision available for small entities

In common with other business of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Fees payable to the Association's auditor in the year:

For the audit of the financial statements £3,468

For all other services £2,753

6. General information

The Hospital Consultants and Specialists Association is a trade union.

The office address is 1 Kingsclere Road, Overton, Basingstoke, RG25 3JA.