

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|--|----|----------------------------|
| Name of Trade Union: | NASUWT | | |
| Year ended: | 31 December 2021 | | |
| List no: | 167T | | |
| Head or Main Office address: | Hillcourt | | |
| | Rose Hill | | |
| | Rednal | | |
| | Birmingham | | |
| | | | |
| Postcode | B45 8RS | | |
| Website address (if available) | www.nasuwt.org.uk | | |
| Has the address changed during the year to which the return relates? | Yes | No | X ('X' in appropriate box) |
| General Secretary: | Dr Patrick Roach | | |
| Telephone Number: | 0121 453 6150 | | |
| Contact name for queries regarding the completion of this return | Mrs Sarah Haarhoff | | |
| Telephone Number: | 0121 453 6150 | | |
| E-mail: | finance@mail.nasuwt.org.uk | | |

Please follow the guidance notes in the completion of this return

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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

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 |
| | 288,694 | 11,742 | | 1,971 | 302,407 |
| Total | 288,694 | 11,742 | | 1,971 | A 302,407 |

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

279,336

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

14,446

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 |
|-----------------------|--|---------------------------|----------------|
| Ex-President | Michelle Coddington - Rogers | Phil Kemp | 15 April 2022 |
| President | Phil Kemp | Angela Butler | 15 April 2022 |
| Senior Vice President | Angela Butler | Rosemary Carabine | 15 April 2022 |
| Junior Vice President | Mike Corbett | vacant | 15 April 2022 |
| | | | |
| | | | |

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]

Officers in post

(see note 12)

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

| Name of Officer | Position held | Start date |
|----------------------------|-----------------------|------------|
| Michelle Codrington-Rogers | Honorary Treasurer | 18-Apr-22 |
| Rosemary Carabine | Senior Vice President | 15-Apr-22 |
| Angela Butler | President | 15-Apr-22 |
| Philip Kemp | Past President | 15-Apr-22 |
| | | |
| John Hall | District 01 | Apr-13 |
| Dan Lister | District 01 | Aug-19 |
| Lester Russell | District 02 | Aug-18 |
| Karen Brocklebank | District 03 | Aug-20 |
| Rachel Knight | District 04 | Apr-17 |
| Jacqueline Casson | District 04 | Mar-19 |
| Claire Ward | District 05 | Aug-20 |
| Damien McNulty | District 06 | Aug-15 |
| Anne Rycroft | District 06 | Aug-20 |
| Sharon Calvert | District 07 | Jan-20 |
| Celia Foote | District 07 | Oct-21 |
| Dinsdale Shaw | District 09 | Aug-20 |
| John Crofts | District 10 | Dec-15 |
| Alan Hackett | District 11 | Sep-12 |
| Anne Thompson | District 12 | Apr-19 |
| Alan Jones | District 13 | Aug-21 |
| Paul Nesbitt | District 13 | Apr-13 |
| Harold Gurden | District 14 | Oct-15 |
| Caroline Clode | District 15 | Aug-20 |
| Mark Burns | District 16 | Oct-20 |
| Mark Bilsby | District 18 | Nov-21 |
| Wendy Exton | District 19 | Apr-14 |
| Peter Leigh | District 20 | Jul-19 |
| Nigel Williams | District 21 | Mar-18 |
| Ruth Duncan | District 22 | Oct-14 |
| Kathy Duggan | District 23 | Apr-01 |
| Christopher Holland | District 23 | Nov-10 |
| Alison Morgan | District 24 | Aug-15 |
| John McGill | District 25 | Aug-16 |
| Folasade Afolabi | District 26 | Aug-21 |
| Mark Dickinson | District 27 | Apr-13 |
| Gary Upton | District 29 | Mar-18 |
| Stephen Witherden | District 30 | Apr-20 |
| Mark Morris | District 31 | Jul-13 |
| Jane Setchfield | District 31 | Jul-13 |
| Helen Johns | District 32 | Dec-21 |
| Richard Bell | District 33 | Nov-15 |
| Scott McGimpsey | District 33 | Jun-21 |
| Delma Boggs | District 34 | Aug-21 |
| Raymond Beggs | District 34 | Nov-19 |

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|-----------|------------|
| Income | | |
| From Members: Contributions and Subscriptions | | 31,672,379 |
| From Members: Other income from members (specify) | | |
| | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 31,672,379 |
| Investment income (as at page 12) | | 206,184 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 1,351,827 | |
| Total of other income (as at page 4) | | 1,351,827 |
| Total income | | 33,230,390 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 3,364,210 |
| Administrative expenses (as at page 10) | | 10,916,463 |
| Federation and other bodies (specify) | | |
| Donation to Central Benevolent Fund | | 253,127 |
| Other Small affiliations & donations | | 4,311 |
| | | |
| | | |
| | | |
| Total expenditure Federation and other bodies | | 257,438 |
| Taxation | | |
| | | |
| Total expenditure | | 14,538,111 |
| Interfund Transfers OUT | | |
| | | |
| Surplus (deficit) for year | | 18,692,279 |
| | | |
| Amount of general fund at beginning of year | | 23,025,350 |
| | | |
| Amount of general fund at end of year | | 41,717,629 |

(see notes 19 and 20)

P4

Group 24/5

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|---------|---|-----------|
| Representation – Employment Related Issues | | brought forward | 452,889 |
| | | Advisory Services | |
| | | | |
| | | | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | | |
| | | | |
| | | Education and Training services | 15,101 |
| | | | |
| Communications | 452,889 | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| | | | |
| Dispute Benefits | | Other Benefits and Grants (specify) | |
| | | Salary Costs | 2,869,777 |
| | | Insurance | 26,443 |
| | | | |
| | | | |
| carried forward | 452,889 | Total (should agree with figure in General Fund) | 3,364,210 |

(See notes 21 and 23)

| Fund 2 | | Fund Account | |
|--------------------|---|--------------|------------|
| Name: | Sunderland Reserve Fund | £ | £ |
| Income | | | |
| | From members | | 1,333,611 |
| | Investment income (as at page 12) | | 609,466 |
| | Other income (specify) | | |
| | Gains on Investment | | 3,199,159 |
| | Total other income as specified | | 3,199,159 |
| | Total Income | | 5,142,236 |
| | Interfund Transfers IN | | |
| Expenditure | | | |
| | Benefits to members | | 2,121,735 |
| | Administrative expenses and other expenditure (as at page 10) | | 1,157,004 |
| | Total Expenditure | | 3,278,739 |
| | Interfund Transfers OUT | | |
| | Surplus (Deficit) for the year | | 1,863,497 |
| | Amount of fund at beginning of year | | 20,771,939 |
| | Amount of fund at the end of year (as Balance Sheet) | | 22,635,436 |
| | Number of members contributing at end of year | | 279,336 |

| Fund 3 | | Fund Account | |
|--------------------|---|--------------|-----------|
| Name: | Central Benevolent Fund | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | 61,914 |
| | Other income (specify) | | |
| | Donation from Head Office Income and Services | | 419,761 |
| | Gains on Investment | | 123,074 |
| | Other income | | 730 |
| | Total other income as specified | | 543,565 |
| | Total Income | | 605,479 |
| | Interfund Transfers IN | | |
| Expenditure | | | |
| | Benefits to members | | 178,105 |
| | Administrative expenses and other expenditure (as at page 10) | | 186,724 |
| | Total Expenditure | | 364,829 |
| | Interfund Transfers OUT | | |
| | Surplus (Deficit) for the year | | 240,650 |
| | Amount of fund at beginning of year | | 2,331,861 |
| | Amount of fund at the end of year (as Balance Sheet) | | 2,572,511 |
| | Number of members contributing at end of year | | |

(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 | | |

Crowe
24/5

(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 | | |

Crowe
24/5

(See notes 21 and 23)

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

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

Crowe
24/3

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 | | | 132,713 |
| | | Investment income (as at page 12) | | | |
| Other income (specify) | | | | | |
| | | | | | |
| | | | | | |
| | | Total other income as specified | | | |
| | | Total income | | | 132,713 |
| 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) | | | 1,894 |
| | | Expenditure F (as at page vi) | | | |
| | | Non-political expenditure (as at page vii) | | | 13,362 |
| | | Total expenditure | | | 15,256 |
| | | Surplus (deficit) for year | | | 117,457 |
| | | Amount of political fund at beginning of year | | | 485,489 |
| | | Amount of political fund at the end of year (as <u>Balance Sheet</u>) | | | 602,946 |
| | | Number of members at end of year contributing to the political fund | | | 147,955 |
| | | Number of members at end of the year not contributing to the political fund | | | 154,452 |
| | | 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 | | | |

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

Political fund account expenditure (a)

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

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

[illegible]

Political fund account expenditure (b)

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

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

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

| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
|----------------------------|--------------------------------------|--|---|
| | | | |
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| | | | |
| | | | |
| | | | |
| Total | | | |

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 | £ |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | |

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 | £ |
|-------------------------|--------------|
| Conservative Conference | 904 |
| Labour Conference | 340 |
| Other Parties | 650 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | 1,894 |

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 | £ |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | |

**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 | | £ |
|--|--|--------|
| Lobby Costs | | 10,000 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Total expenditure 10,000

(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

| | |
|-------------|-------|
| Audit fee | 2,610 |
| Other costs | 752 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Total expenditure 3,362

Total of all expenditures 13,362

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 | | 14,222,253 |
| Salaries and Wages included in above | 9,376,126 | |
| Auditors' fees | | 87,435 |
| Legal and Professional fees | | 916,219 |
| Occupancy costs | | 1,914,446 |
| Stationery, printing, postage, telephone, etc. | | 2,661,802 |
| Expenses of Executive Committee (Head Office) | | 46,623 |
| Expenses of conferences | | 215,339 |
| Other administrative expenses (specify) | | |
| Meeting costs | | 302,952 |
| Recruitment costs | | 246,232 |
| Branch officer expenses | | 36,292 |
| Conference centre Cost of Sales | | 49,207 |
| Administration costs for CBF | | 181,783 |
| Other costs | | 976 |
| Other Outgoings | | |
| Depreciation | | 795,917 |
| Taxation | | 1,213,478 |
| Sponsorship | | 61,883 |
| Donations | | 53,380 |
| Loss on asset disposal | | 742 |
| Pension Finance Charge | | 554,000 |
| Unrealised Loss on Investment | | |
| Pension revaluation | | -11,309,000 |
| Other | | 8,232 |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| | Total | 12,260,191 |
| Charged to: | General Fund (Page 3) | 10,916,463 |
| | Sunderland Reserve Fund | 1,157,004 |
| | Central Benevolent Fund | 186,724 |
| | Total | 12,260,191 |

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of Officials' salaries and benefits

| | |
|--|-------------------|
| | Total |
| General Secretary | £ |
| Gross salary | 114,741.00 |
| Employers NI | 13,355.03 |
| Payment into Defined Benefits Pension Scheme | 28,713.90 |
| Benefits - Union Car | £2,662.37 |
| Total General Secretary | 159,472.30 |

| Role / District | Name | Current member | Union Car Benefit | Taxable Mileage | Other Taxable | Taxable Travel | Taxable Benefits |
|-----------------------|----------------------------|----------------|-------------------|-----------------|---------------|----------------|------------------|
| Honorary Treasurer | Christopher Holland | | £0.00 | £750.00 | £0.00 | £0.00 | £750.00 |
| Honorary Treasurer | Russ Walters | No | £0.00 | £0.00 | £0.00 | £3,401.29 | £3,401.29 |
| Junior Vice President | Michael Corbett | No | £7,289.32 | £0.36 | £0.00 | £0.00 | £7,289.68 |
| Vice President | Angela Butler | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| President | Philip Kemp | | £4,321.40 | £7.16 | £0.00 | £23.19 | £4,351.75 |
| Past President | Michelle Codrington-Rogers | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| Past President | Dave Kitchen | | £2,402.89 | £0.00 | £0.00 | £0.00 | £2,402.89 |
| District 01 | John Hall | | £6,295.56 | £123.07 | £22.49 | £0.00 | £6,441.12 |
| District 01 | Dan Lister | | £0.00 | £475.00 | £0.00 | £0.00 | £475.00 |
| District 02 | Lester Russell | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 03 | Karen Brocklebank | | £0.00 | £0.00 | £48.05 | £0.00 | £48.05 |
| District 04 | Rachel Knight | | £4,433.72 | £0.00 | £0.00 | £0.00 | £4,433.72 |
| District 04 | Jacqueline Casson | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 05 | Simon Ackerley | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 05 | Claire Ward | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 06 | Damien McNulty | | £0.00 | £1,500.00 | £37.65 | £0.00 | £1,537.65 |
| District 06 | Anne Rycroft | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 07 | Timothy Toepritz | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 07 | Christine Knight | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 07 | Sharon Calvert | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 07 | Celia Foote | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 08 | Robert Barratt | No | £0.00 | £2,250.00 | £0.00 | £0.00 | £2,250.00 |
| District 09 | Dinsdale Shaw | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 10 | John Crofts | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 11 | Alan Hackett | | £0.00 | £0.00 | £19.74 | £0.00 | £19.74 |
| District 12 | Anne Thompson | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 13 | Deborah Hayton | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 13 | Alan Jones | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 13 | Paul Nesbitt | | £0.00 | £1,500.00 | £177.70 | £326.00 | £2,003.70 |
| District 14 | Harold Gurden | | £8,092.71 | £0.00 | £0.00 | £0.00 | £8,092.71 |
| District 15 | Caroline Clode | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 16 | Mark Burns | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 17 | Rosemary Carabine | | £0.00 | £0.00 | £58.54 | £0.00 | £58.54 |
| District 18 | Mike Metcalfe | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 18 | Mark Bilsby | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 19 | Wendy Exton | | £8,895.77 | £108.10 | £0.00 | £0.00 | £9,003.87 |
| District 20 | Peter Leigh | | £5,609.21 | £40.18 | £6.75 | £0.00 | £5,656.14 |
| District 21 | Nigel Williams | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 22 | Ruth Duncan | | £0.00 | £100.00 | £0.00 | £0.00 | £100.00 |
| District 23 | Kathy Duggan | | £4,892.31 | £0.00 | £0.00 | £0.00 | £4,892.31 |
| District 24 | Alison Morgan | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 25 | John McGill | | £0.00 | £100.00 | £27.50 | £0.00 | £127.50 |
| District 26 | Nicholas Trier | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 26 | Folasade Afolabi | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 27 | Mark Dickinson | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 28 | Elaine Paling | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 29 | Gary Upton | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 30 | Stephen Witherden | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 31 | Mark Morris | | £6,514.07 | £0.00 | £0.00 | £0.00 | £6,514.07 |
| District 31 | Jane Setchfield | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 32 | Helen Johns | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 32 | Susan Martin | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 33 | Richard Bell | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 33 | Scott McGimpsey | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 34 | Delma Boggs | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 34 | Raymond Beggs | | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 34 | Annelies Taylor | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| District 35 | Steve Dowdall | No | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |

| | |
|-------|------------|
| Total | £69,849.74 |
|-------|------------|

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Analysis of investment income

(see notes 47 and 48)

[illegible]

31 December 2021

£

£

Total liabilities

70,284,068

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 | 21,703,254 | 5,200,791 | 4,365,981 | 389,640 | | 31,659,666 |
| Additions | | | 325,963 | 18,725 | | 344,688 |
| Disposals | | | -102,387 | -39,160 | | -141,547 |
| Revaluation/Transfers | -468,771 | 468,771 | | | | |
| At end of year | 21,234,483 | 5,669,562 | 4,589,557 | 369,205 | | 31,862,807 |
| Accumulated Depreciation | | | | | | |
| At start of year | 9,359,195 | 1,294,143 | 3,816,531 | 195,018 | | 14,664,887 |
| Charges for year | 337,030 | 177,083 | 258,459 | 21,805 | | 794,377 |
| Disposals | | | -102,387 | -21,495 | | -123,882 |
| Revaluation/Transfers | -468,771 | 468,771 | | | | |
| At end of year | 9,227,454 | 1,939,997 | 3,972,603 | 195,328 | | 15,335,382 |
| Net book value at end of year | | | | | | |
| | 12,007,029 | 3,729,565 | 616,954 | 173,877 | | 16,527,425 |
| Net book value at end of previous year | | | | | | |
| | 12,344,059 | 3,906,648 | 549,450 | 194,622 | | 16,994,779 |

Analysis of investments

(see notes 58 and 59)

| Quoted | | All Funds Except Political Funds £ | Political Fund £ |
|----------|--|--|---------------------|
| | | | |
| | Equities (e.g. Shares) | 25,369,308 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Government Securities (Gilts) | 682,609 | |
| | | | |
| | Other quoted securities (to be specified) | 491,092 | |
| | | | |
| | Total quoted (as Balance Sheet) | 26,543,009 | |
| | Market Value of Quoted Investment | | |
| | | | |
| Unquoted | Equities | 20,000 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Government Securities (Gilts) | | |
| | | | |
| | Mortgages | | |
| | | | |
| | Bank and Building Societies | 341,449 | |
| | | | |
| | Other unquoted investments (to be specified) | | |
| | Investment Property | 12,677,148 | |
| | | | |
| | Total unquoted (as Balance Sheet) | 13,038,597 | |
| | Market Value of Unquoted Investments | | |

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☒

No

☐

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|----------------------|--|
| Glass Estates Ltd | 06101245 |
| NASUWT Buildings Ltd | 07341420 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

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 £ |
|---|-------------------------------------|--------------------------|---------------------|
| Income | | | |
| From Members | 33,005,990 | 132,713 | 33,138,703 |
| From Investments | 877,564 | | 877,564 |
| Other Income (including increases by revaluation of assets) | 5,094,551 | | 5,094,551 |
| Total Income | 38,978,105 | 132,713 | 39,110,818 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 18,181,679 | 15,256 | 18,196,935 |
| Funds at beginning of year (including reserves) | 46,129,150 | 485,489 | 46,614,639 |
| Funds at end of year (including reserves) | 66,925,576 | 602,946 | 67,528,522 |
| Assets | | | |
| Fixed Assets | | | 16,527,425 |
| Investment Assets | | | 39,581,606 |
| Other Assets | | | 14,175,037 |
| Total Assets | | | 70,284,068 |
| Liabilities | | Total Liabilities | 2,755,546 |
| Net Assets (Total Assets less Total Liabilities) | | | 67,528,522 |

(see notes 74 to 80)

| | | |
|---|----------------------|---|
| Did the union hold any ballots in respect of industrial action during the return period? | | Yes |
| If Yes How many ballots were held: | | 70 |
| For each ballot held please complete the information below: | | |
| Ballot 1 | | |
| 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 | | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | | <input 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 type="text"/> |
| Ballot 2 | | |
| 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 | | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | | <input 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 type="text"/> |
| Ballot 3 | | |
| 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 | | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | | <input 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 type="text"/> |

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

Yes

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

Information on Industrial Action Ballots

| Name of Organisation: | | NASUWT Teachers Union | | Reporting Period | 01/01/2021-31/12/2021 | | | |
|---|---|------------------------------------|---|--|---|--|--|--|
| Did the union hold any ballots in respect of industrial action during the return period? If yes, how many ballots were held? | | <u>Yes</u> | | For each ballot held please complete the information below | | | | |
| | | <u>70</u> | | | | | | |
| Ballot | Number of individuals who were entitled to vote in the ballot | Number of votes cast in the ballot | Number of Individuals answering "Yes" to the question | Number of Individuals answering "No" to the question | Number of invalid or otherwise spoiled voting papers returned | 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 226(2B) of the 1992 Act apply to this ballot? | 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 |
| 1 | 16 | 15 | 15 | 0 | 0 | Yes | | Yes |
| 2 | 22 | 9 | 7 | 1 | 1 | No | | No |
| 3 | 53 | 15 | 8 | 7 | 0 | No | | No |
| 4 | 8 | 6 | 6 | 0 | 0 | Yes | | Yes |
| 5 | 29 | 17 | 14 | 3 | 0 | Yes | | Yes |
| 6 | 17 | 8 | 7 | 1 | 0 | No | | Yes |
| 7 | 6 | 5 | 4 | 1 | 0 | Yes | | Yes |
| 8 | 51 | 32 | 26 | 6 | 0 | Yes | | Yes |
| 9 | 29 | 22 | 22 | 0 | 0 | Yes | | Yes |
| 10 | 52 | 30 | 20 | 10 | 0 | Yes | | Yes |
| 11 | 25 | 17 | 10 | 7 | 0 | Yes | | Yes |
| 12 | 9 | 8 | 6 | 2 | 0 | Yes | | Yes |
| 13 | 30 | 18 | 17 | 1 | 0 | Yes | | Yes |
| 14 | 33 | 30 | 19 | 11 | 0 | Yes | | Yes |

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| | | | | | | |
|----|-----|-----|----|----|-------|-----|
| 15 | 30 | 27 | 12 | 14 | 1 Yes | Yes |
| 16 | 18 | 17 | 14 | 3 | 0 Yes | Yes |
| 17 | 10 | 9 | 9 | 0 | 0 Yes | Yes |
| 18 | 38 | 0 | 0 | 0 | 0 No | |
| 19 | 15 | 12 | 12 | 0 | 0 Yes | Yes |
| 20 | 29 | 22 | 19 | 3 | 0 Yes | Yes |
| 21 | 57 | 38 | 33 | 4 | 1 Yes | Yes |
| 22 | 28 | 11 | 11 | 0 | 0 No | No |
| 23 | 40 | 0 | 0 | 0 | 0 No | |
| 24 | 9 | 7 | 7 | 0 | 0 Yes | Yes |
| 25 | 30 | 0 | 0 | 0 | 0 No | |
| 26 | 106 | 58 | 36 | 22 | 0 Yes | No |
| 27 | 16 | 10 | 8 | 2 | 0 Yes | Yes |
| 28 | 7 | 7 | 7 | 0 | 0 Yes | Yes |
| 29 | 120 | 107 | 79 | 28 | 0 Yes | Yes |
| 30 | 9 | 5 | 5 | 0 | 0 Yes | Yes |
| 31 | 67 | 0 | 0 | 0 | 0 No | |
| 32 | 9 | 5 | 4 | 1 | 0 Yes | Yes |
| 33 | 21 | 10 | 7 | 3 | 0 No | No |
| 34 | 4 | 4 | 2 | 2 | 0 Yes | Yes |
| 35 | 55 | 42 | 40 | 1 | 1 Yes | Yes |
| 36 | 66 | 60 | 43 | 17 | 0 Yes | Yes |
| 37 | 14 | 0 | 0 | 0 | 0 No | |
| 38 | 20 | 20 | 20 | 0 | 0 Yes | Yes |
| 39 | 22 | 15 | 14 | 1 | 0 Yes | Yes |
| 40 | 12 | 11 | 9 | 2 | 0 Yes | Yes |
| 41 | 14 | 9 | 8 | 1 | 0 Yes | Yes |
| 42 | 28 | 23 | 22 | 1 | 0 Yes | Yes |
| 43 | 6 | 6 | 6 | 0 | 0 Yes | Yes |
| 44 | 31 | 24 | 20 | 4 | 0 Yes | Yes |
| 45 | 21 | 15 | 10 | 5 | 0 Yes | Yes |
| 46 | 42 | 34 | 31 | 3 | 0 Yes | Yes |
| 47 | 10 | 0 | 0 | 0 | 0 No | |

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| 48 | 41 | 35 | 21 | 14 | 0 Yes | Yes |
|----|----|----|----|----|-------|-----|
| 49 | 17 | 16 | 16 | 0 | 0 Yes | Yes |
| 50 | 18 | 15 | 14 | 1 | 0 Yes | Yes |
| 51 | 31 | 26 | 24 | 2 | 0 Yes | Yes |
| 52 | 4 | 4 | 3 | 1 | 0 Yes | Yes |
| 53 | 39 | 33 | 30 | 3 | 0 Yes | Yes |
| 54 | 25 | 17 | 13 | 4 | 0 Yes | Yes |
| 55 | 37 | 18 | 17 | 1 | 0 No | Yes |
| 56 | 10 | 7 | 5 | 2 | 0 Yes | Yes |
| 57 | 4 | 4 | 4 | 0 | 0 Yes | Yes |
| 58 | 45 | 19 | 11 | 8 | 0 No | No |
| 59 | 10 | 8 | 8 | 0 | 0 Yes | Yes |
| 60 | 8 | 7 | 7 | 0 | 0 Yes | Yes |
| 61 | 10 | 5 | 3 | 1 | 1 Yes | Yes |
| 62 | 27 | 18 | 18 | 0 | 0 Yes | Yes |
| 63 | 36 | 23 | 14 | 9 | 0 Yes | Yes |
| 64 | 29 | 23 | 21 | 2 | 0 Yes | Yes |
| 65 | 10 | 9 | 9 | 0 | 0 Yes | Yes |
| 66 | 9 | 9 | 8 | 1 | 0 Yes | Yes |
| 67 | 26 | 14 | 9 | 5 | 0 Yes | No |
| 68 | 15 | 11 | 11 | 0 | 0 Yes | Yes |
| 69 | 16 | 11 | 5 | 5 | 1 Yes | No |
| 70 | 77 | 77 | 53 | 23 | 1 Yes | Yes |

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17. TANGIBLE FIXED ASSETS

Freehold property includes land at a cost of £560,053 (2020: £560,053).

Land and freehold property with a net book value of £1,979,255 (2020: £2,077,459) is secured in the form of a first legal charge in favour of the Pension Protection Fund.

Investment Property is held at valuation. The properties were professionally valued by Kenington's Chartered Surveyors on 17 January 2020 and updated by reference to market data at 31 December 2021.

23. OPERATING LEASES

Group and Entity

At 31 December 2021 the Union has commitments under non-cancellable operating leases as follows:

| | 2021 £ | 2020 £ |
|-----------------------|-----------|-----------|
| Expiry date: | | |
| Within 1 year | 500,864 | 684,359 |
| Between 2 and 5 years | 626,537 | 442,557 |
| Over 5 years | <u>-</u> | <u>-</u> |

27. FINANCIAL INSTRUMENTS

| | 2021 £ | 2020 £ |
|---|--------------------|--------------------|
| Financial assets | | |
| Financial assets measured at fair value | 25,663,488 | 22,564,635 |
| Financial assets that are debt instruments measured at amortised cost | 452,282 | 393,028 |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | <u>(2,232,489)</u> | <u>(1,862,361)</u> |

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise trade debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors, accruals and other creditors.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Total investment income for financial assets measured at fair value through income and expenditure | 519,149 | 477,832 |
| Net gains on financial assets measured at fair value through income and expenditure | 3,199,159 | 376,243 |
| Total interest income for financial assets measured at amortised cost through income and expenditure | 45,459 | 16,205 |

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NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021

12. FINANCIAL INSTRUMENTS

| | 2021 £ | 2020 £ |
|---|----------------|---------------|
| Financial assets | | |
| Financial assets measured at fair value | 1,240,970 | 1,123,223 |
| Financial assets that are debt instruments measured at amortised cost | <u>345,663</u> | <u>75,983</u> |
| Financial Liabilities | 2021 £ | 2020 £ |
| Financial liabilities measured at amortised cost | <u>39,200</u> | <u>10,525</u> |

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise benevolent loans and sundry debtors.

Financial liabilities measured at amortised cost comprise sundry creditors.

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

| | 2021 £ | 2020 £ |
|--|-----------|------------|
| Total investment income for financial assets measured at fair value through income and expenditure | 43,516 | 34,456 |
| Net gains/(losses) on financial assets measured at fair value through income and expenditure | 123,074 | (3,857) |
| Total interest income for financial assets measured at amortised cost through income and expenditure | <u>38</u> | <u>629</u> |

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24/5

NASUWT – The Teachers' Union
POLITICAL FUND - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. FINANCIAL INSTRUMENTS

| | 2021 | 2020 |
|---|--------------|--------------|
| | £ | £ |
| Financial assets | | |
| Financial assets that are debt instruments measured at amortised cost | 9,195 | 9,895 |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | 4,083 | 4,895 |

Financial assets measured at amortised cost comprise of accrued income.

Financial liabilities measured at amortised cost comprise of accruals.

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NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021

1. ENTITY INFORMATION

The NASUWT is a teachers' union which represents teachers in England, Northern Ireland, Scotland and Wales.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102').

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

b. Basis of Consolidation

The financial statements consolidate the accounts of NASUWT (the "Entity") and its subsidiary undertakings ("subsidiaries") as detailed in note 18.

The Entity financial statements include the assets, liabilities and results of the NASUWT Head Office, Local Associations and Federations, Sunderland Reserve Fund and The Conference Centre.

The funds which make up the NASUWT are as follows:

- General Fund – comprising of:
 - Head Office - funds all of the staff and facilities to enable provision of services to members.
 - Local Associations and Federations - funds local activity on a imprest funding basis.
- Conference Centre - primarily provides facilities for members, and the Union generally, as well as an income stream from third party hire.
- Sunderland Reserve fund - funds members' action costs and undertakes legal casework for the protection of members.

The Group financial statements include the Entity and its subsidiaries, NASUWT Buildings Limited and Glass Estates Limited. In the revenue accounts these are included in the General Fund.

c. Going Concern

National Executive have reviewed the performance of the Union and their expectations for 2022 onwards and believe the Union will continue to operate as a going concern for the foreseeable future.

Regarding the subsidiary of the Union, NASUWT Buildings, and its subsidiary, Glass Estates Limited, the directors of these companies have reviewed the performance of the trading company, Glass Estates Limited, and their expectations for 2022 and believe that the companies will continue to generate positive cashflow on their own account for the foreseeable future.

The National Executive of the Union have no reason to believe that a material uncertainty exists that may cast significant doubt about the ability of NASUWT Buildings Limited and Glass Estates Limited to continue as a going concern or its ability to continue with the current funding arrangements.

The global pandemic of Covid-19 has had no significant impact on the Union or its subsidiaries' ability to continue as a going concern.

d. Subscriptions and Other Income

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Subscriptions are accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021

Commissions, dividend and miscellaneous income is recognised at the point when there is an unequivocal right to the income.

Government grants are credited to the Income Statement as the related expenditure is incurred.

e. Depreciation

No depreciation is provided in respect of freehold land. The other fixed assets are depreciated over their estimated useful lives by equal annual instalments based on cost, at the following rates:

| | |
|---|-------------------------------|
| Freehold buildings and leasehold property | 2% |
| Furniture and equipment | 20% |
| Motor vehicles | 20% |
| Contract purchase motor vehicles | Net cost over contract period |
| Computer equipment..... | 20-25% |

Conference Centre refurbishments are included within land and buildings. These are depreciated over 5 years which is their estimated lifespan.

f. Amortisation

All intangible assets are amortised over their estimated useful lives of 10 years.

g. Stocks

Stocks comprise consumable stores and items purchased for resale and are valued at the lower of cost and net realisable value.

h. Investment properties

Certain of the properties owned by NASUWT and its subsidiaries are held for long-term investment and rented to third parties.

Investment properties are initially recognised at cost which includes purchase cost and any directly attributable expenditure.

Investment properties whose fair value can be measured reliably are measured at fair value. The surplus or deficit on revaluation is recognised in the income statement.

i. Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Fixed Asset Investments

Gains and losses representing the movement in market values during the period are credited or charged to the income statement in the period of gain or loss.

There are no complex financial instruments.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Revaluation of Investment properties

The NASUWT carries its investment property at market value, with changes in market value being recognised in the Revenue Account. The National Executive uses a professional valuation to

determine the current market value of the property at regular intervals as deemed appropriate. In intervening years the National Executive review market information and update the valuation based on their estimate of market movement since the previous professional valuation.

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021

Legal Provision

The legal provision represents the liability for future costs of legal cases at the year end. The first element of the provision estimates costs incurred after a case is closed using historic cost data split by legal case category. The second element of the provision uses historic cost data split by legal case category to apply an average cost to open cases at year end. Finally, where there are clearly exceptional cases either in the historic cost data or in the open cases these are extracted and specific provisions estimated where applicable.

Defined Benefit Pension scheme

The cost of defined benefit pension plans are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country.

Where the present value of future service contributions exceeds the fair value of the current surplus, a pension asset determined by the actuarial valuation can be recognised in full.

Further details are given in note 25.

Defined Benefit Pension Scheme – Guaranteed Minimum Pension Equalisation (GMP)

Following a court judgement in October 2018, followed by a further ruling in November 2020, involving The Lloyds Bank Pension Schemes the NASUWT has an additional liability with regard to its own defined benefit pension scheme relating to GMP. The judgment confirms that members' benefits do need to be equalised for the effects of unequal GMPs and provided some clarity regarding the methodology that may be used. The judgement only impacts on benefits earned between 17 May 1990 and 5 April 2017. Full details of the ruling can be found at the following link <https://www.11kbw.com/wp-content/uploads/Lloyds-judgment-Oct18.pdf>.

The judgement laid down various methodologies for the basis of the calculation of the liability. The NASUWT have used option C2 as the most appropriate but whichever is used there are a large number of assumptions required to derive the estimate and as a result there is inherent uncertainty in the calculated figure. Ultimately, the true cost of the GMP equalisation uplifts will not be known until the detailed member by member calculations have been performed.

The liability at the year end using the above methodology is estimated by the actuary, ISIO, at 0.1% of the scheme liabilities which amounted to £89,000 (£90,000 in 2020). Each scheme will have a widely differing profile of members, benefits and assumptions therefore it is difficult to compare liabilities from scheme to scheme.

As this is a very subjective estimate at this point in time it is sensible to consider sensitivities if the final liability was found to be different to that above. Common estimates have put the liability as less than 1% of scheme liabilities for 80% of schemes with this rising to a possible 3% in a small number

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of schemes. The effect on NASUWT if this were to be the case would be liabilities of approximately £900,000 at 1% and £2,700,000 at 3%.

NASUWT – The Teachers' Union
POLITICAL FUND - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ENTITY INFORMATION

The NASUWT Political Fund is a political fund of the Trade Union set aside to meet those objectives to which Section 3 of the Trade Union Act 1913 applies.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102').

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

b. Subscriptions

Income and expenditure is accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

c. Financial Instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

There are no complex financial instruments.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

There are no significant judgements and estimates made by management in the preparation of the financial statements.

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NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021

1. CHARITY INFORMATION

The Central Benevolent Fund (the charity) is set aside for general benevolent purposes of the NASUWT in alleviating hardship to members. The fund is managed as a separate entity from the NASUWT.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The accounts (financial statements) have been prepared under the historical cost convention, with the exception of investments which are stated at market valuation. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Central Benevolent Fund constitutes a public benefit entity as defined by FRS 102. The Trustees have given due consideration to the Charity's Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The global pandemic of Covid-19 has had no significant impact on the Charity's ability to continue as a going concern. The trustees consider that there are no material uncertainties about the Central Benevolent Fund's ability to continue as a going concern.

b. Funds structure

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and that have not been designated for specific purposes.

c. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of the donation.

d. Resources expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and of grants including support costs.

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the obligation.

Resources expended include irrecoverable VAT.

NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021

e. Financial Instruments

Fixed asset Investments

Investments are stated at market value.

Gains and losses representing the movement in market values during the period are credited or charged to the SOFA in the period of gain or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

e. Financial Instruments (continued)

There are no complex financial instruments.

f. Donated services

Donated services are included for staff costs and premises costs at the value the charity would have paid for them in the open market.

g. Benevolent loans

Benevolent loans are considered to meet the criteria of concessionary loans under FRS 102. They are recorded in the financial statements at face value.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made may include:

Revaluation of Investment properties

The charity carries its investment property at fair value, with changes in fair value being recognised in the Statement of Financial Activities. The charity has used a professional valuation in January 2020 by Kenington's Chartered Surveyors, RICS registered valuers, to determine the current market value of the property, this has been reviewed as at 31 December 2021 using market value data with the valuation remaining the same as in the previous year.

Donated services from NASUWT

The charity receives donated services which are analysed in note 4. The staff costs are calculated based on the percentage of each staff members' time spent on providing administration services to the charity. Premises costs are calculated by apportioning the total property costs over the proportion of staff costs donated.

Accounting policies



(see notes 84 and 85)

| |
|--|
| |
|--|

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: Patrick Roach <hr/> Date: 20 May 2022 | Chairman's Signature:  (or other official whose position should be stated) <hr/> Name: Chris Holland <hr/> Date: 20 May 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 | <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.

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.**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NASUWT – *The Teachers' Union*

Opinion

We have audited the financial statements of NASUWT for the year ended 31 December 2021 which comprise "General Fund Revenue Account incorporating the subsidiaries" the "Conference Centre Trading, Profit and Loss Account", the "Sunderland Reserve Fund Revenue Account", the "Group and Entity Statement of Comprehensive Income", the "General and Sunderland Reserve Fund Consolidated Balance Sheet", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund consolidated Statement of Cashflows", the "General and Sunderland Reserve Fund Statement of Changes in Equity" and notes to the financial statements, 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, 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 group and Union's affairs as at 31 December 2021 and of the group and Union's transactions for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992; and
- have been 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 our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of officers

As explained more fully in the statement of officers' responsibility set out on page 26, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – The Teachers' Union
(continued)**

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations (Consolidation) Act 1992. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were Trade Union and Labour Relations (Consolidation) Act 1992, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Environmental protection legislation, Health and safety legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Executive's and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Certification Officer, and reading minutes of meetings of those charged with governance.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the

override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to Union's members as a body. Our work has been undertaken so that we might state to Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Statutory Auditor

Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Crowe
24/5

Auditor's report (continued)

| | | |
|--|-------------------------------|--|
| | | |
| Signature(s) of auditor or auditors: | <div>Crowe UK LLP</div> | |
| Name(s): | Crowe U.K. LLP | |
| Profession(s) or Calling(s): | Registered Auditor | |
| Address(es): | Black Country House | |
| | Rounds Green Road | |
| | Oldbury | |
| | West Midlands | |
| | Postcode B69 2DG | |
| Date | 24 May 2022 | |
| Contact name for inquiries and telephone number: | Dave Darlaston, 0121 543 1900 | |

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?

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

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

Membership audit certificate (continued)

| | |
|-----------------------------------|---|
| | |
| Signature of assurer | <i>Crowe UK Ltd</i> |
| Name | Crowe U.K. LLP |
| Address | Black Country House, Rounds Green Road, Oldbury, West Midlands, B69 2DG |
| Date | <i>24 May 2022</i> |
| Contact name and telephone number | Dave Darlaston, 0121 543 1900 |

Membership audit certificate

Section two

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

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

Yes / No

If "No" Please explain below:

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