

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Sales Staff Association		
Year ended:	31st December 2021		
List no:	699T		
Head or Main Office address:	180 Woodcock Hill		
	Harrow		
	Middlesex		
Postcode	HA3 0NY		
Website address (if available)			
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:	Dinesh H Karadia		
Telephone Number:	07966764873		
Contact name for queries regarding the completion of this return	Dinesh H Karadia		
Telephone Number:	07966764873		
E-mail:	SSA.Secretary@jti.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
	169	8			177
Total	169	8			A 177

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

177

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
General Secretary		Mr Dinesh H Karadia	11 August 2021
Chairman	Mr Sukhminder Nandra		22 August 2021
Chairman		Mr Dylan Blake	04 November 2021
Treasurer		Mr Justin J Osborne	04 November 2021
NEC Member	Ms Samantha Mounsdon		11 July 2021
NEC Member		Mr Kamal Narula	17 September 2021

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

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	
Interest on overpaid Corporation Tax	3
Total other sources	3
Total of all other income	3

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	58
Legal fees	58	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Gifts to members	1,850
carried forward	58	Total (should agree with figure in General Fund)	1,908

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	
Salaries and Wages included in above	£ Nil
Auditors' fees	3,000
Legal and Professional fees	2,748
Occupancy costs	
Stationery, printing, postage, telephone, etc.	97
Expenses of Executive Committee (Head Office)	
Expenses of conferences	2,393
Other administrative expenses (specify)	
Bank charges	12
Other Outgoings	
Donations	500
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	8,750
Charged to:	
General Fund (Page 3)	8,750
Total	8,750

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	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	10,745		10,745
From Investments	10		10
Other Income (including increases by revaluation of assets)	3		3
Total Income	10,758		10,758
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	10,659		10,659
Funds at beginning of year (including reserves)	128,239		128,239
Funds at end of year (including reserves)	128,338		128,338
Assets			
Fixed Assets			
Investment Assets			
Other Assets			133,359
Total Assets			133,359
Liabilities			
Total Liabilities			5,021
Net Assets (Total Assets less Total Liabilities)			128,338

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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers return ed 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 thi s ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to th e 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 return ed 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 thi s ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to th e 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 return ed 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 thi s ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to th e 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

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.

Please see pages 8 to 10 of the attached copy of the financial statements of Sales Staff Association for the year ended 31 December 2021.

Accounting policies


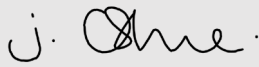
(see notes 84 and 85)

Please see pages 8 to 9 of the attached copy of the financial statements of Sales Staff Association for the year ended 31 December 2021.

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:		Treasurer's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Dinesh H Karadia	Name:	Justin J Osborne
Date:	31 May 2022	Date:	31 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	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Please see our Independent Auditors' Report to the members of Sales Staff Association dated 31 May 2022 contained on pages 3 to 5 of the attached copy of Financial Statements of Sales Staff Association for the year ended 31 December 2021.



Signature(s) of auditor or auditors:

--

--

Name(s):

Dewanis Limited

--

Profession(s) or Calling(s):

Chartered Accountants & Statutory Auditors
--

--

Address(es):

Coronation Parade

--

42 Cannon Lane

--

Pinner

--

Middlesex

--

Postcode

HA5 1HW

--

Date

31-May-22

--

Contact name for inquiries and telephone number:

Ragesh Dewani 020 8429 3636

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

Report of the National Executive Committee and
Financial Statements
for the Year Ended
31 December 2021
for
Sales Staff Association

Dewanis Limited
Chartered Accountants & Statutory Auditors
Coronation Parade
42 Cannon Lane
Pinner
Middlesex
HA5 1HW

Sales Staff Association

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for the Year Ended 31 December 2021**

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Sales Staff Association

General Information
for the Year Ended 31 December 2021

NATIONAL EXECUTIVE COMMITTEE:	D H Karadia (General Secretary) D Blake (Chairman) JJ Osborne (Treasurer) C D Leyshon K Narula
TRUSTEES:	C D Leyshon K Grace
REGISTERED OFFICE:	180 Woodcock Hill Harrow Middlesex HA3 ONY
LIST NUMBER:	699T
AUDITORS:	Dewanis Limited Chartered Accountants & Statutory Auditors Coronation Parade 42 Cannon Lane Pinner Middlesex HA5 1HW

Sales Staff Association

Report of the National Executive Committee for the Year Ended 31 December 2021

The National Executive Committee present their report with the financial statements of the association for the year ended 31 December 2021.

PRINCIPAL ACTIVITY

The principal activity of the association is to maintain and protect the interests and improve terms and working conditions of employment for its members.

NATIONAL EXECUTIVE COMMITTEE

The members shown below have held office during the whole of the period from 1 January 2021 to the date of this report.

D H Karadia
D Blake
J J Osborne

Other changes in members holding office are as follows:

S Nandra - resigned 22 August 2021
Ms S Mounsdon - resigned 11 July 2021
K Narula - appointed 17 September 2021
C D Leyshon - appointed 17 September 2021
A P Jones and R J Morrison were appointed as members after 31 December 2021 but prior to the date of this report
K Narula ceased to be a member after 31 December 2021 but prior to the date of this report

STATEMENT OF NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES

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

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the National Executive Committee to prepare financial statements for each financial year. The National Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade union law the National Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of the transactions of the association for that period. In preparing these financial statements, the National 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 operation.

The National Executive Committee is responsible for keeping proper 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, to establish and maintain a satisfactory system of control over its records and transactions, to prepare an Annual Return for the Certification Officer and to provide the members of the association with a Statement in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the members of the National Executive Committee are aware, there is no relevant audit information of which the association's auditors are unaware, and each member has taken all the steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

ON BEHALF OF THE NATIONAL EXECUTIVE COMMITTEE:



D H Karadia – General Secretary

31 May 2022

Independent Auditors' Report to the Members of Sales Staff Association

Opinion

We have audited the financial statements of Sales Staff Association (the 'association') for the year ended 31 December 2021 which comprise the Statement of General Fund and Retained Surplus, Balance Sheet and Notes to the Financial Statements, including 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 Section 1A '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 association's affairs as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 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 National Executive Committee'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 association'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 National Executive Committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the Report of the National Executive Committee other than the financial statements and our Auditors' Report thereon. The National Executive Committee are responsible for the other information contained in the Report of the National Executive Committee. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 in accordance with the requirements of the legislation; or
- a satisfactory system of control over its transactions have not been maintained by the association in accordance with the requirements of the legislation; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of National Executive Committee

As explained more fully in the Statement of National Executive Committee's Responsibilities set out on page two, the National 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 National 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 National 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 National Executive Committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

**Independent Auditors' Report to the Members of
Sales Staff Association**

Auditors' 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 Auditors' 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.

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 design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the association operates focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, including the Trade Union and Labour Relations (Consolidation) Act 1992 and UK tax legislation applicable to association's activities.

We assessed the risks of material misstatement in respect of fraud by discussing with the management about any related party relationships and transactions and internal controls of the association in authorisation of the financial transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above which included reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. We corroborated our enquiries through our audit work including review of minutes of National Executive Committee meetings and review of correspondence with the Certification Officer.

We considered the risk of fraud through management override and in response, we incorporated testing of source records of the association into our audit approach. Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud including evaluating the commercial rationale of any significant transactions outside the normal course of activities of the association.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

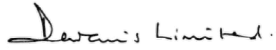
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the National Executive Committee.
- Conclude on the appropriateness of the National Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditors' Report to the Members of
Sales Staff Association**

Use of our report

This report is made solely to the association's members, as a body, in accordance with S36 of 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 we are required to state to them in an Auditors' 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.



Dewanis Limited
Chartered Accountants & Statutory Auditors
Coronation Parade
42 Cannon Lane
Pinner
Middlesex
HA5 1HW

31 May 2022

Sales Staff Association

**Statement of General Fund and Retained Surplus
for the Year Ended 31 December 2021**

	Notes	31/12/21 £	31/12/20 £
INCOME		10,745	10,895
Administrative expenses		<u>10,658</u>	<u>9,108</u>
		87	1,787
Interest receivable and similar income		<u>13</u>	<u>64</u>
SURPLUS BEFORE TAXATION	5	100	1,851
Tax on surplus	6	<u>1</u>	<u>(789)</u>
SURPLUS FOR THE FINANCIAL YEAR		99	2,640
General fund at beginning of year		128,239	125,599
GENERAL FUND AT END OF YEAR		<u>128,338</u>	<u>128,239</u>

The notes form part of these financial statements

Sales Staff Association

Balance Sheet
31 December 2021

	Notes	31/12/21 £	31/12/20 £
CURRENT ASSETS			
Debtors	7	150	810
Cash at bank	8	<u>133,209</u>	<u>132,244</u>
		133,359	133,054
CREDITORS			
Amounts falling due within one year	9	<u>5,021</u>	<u>4,815</u>
NET CURRENT ASSETS		<u>128,338</u>	<u>128,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>128,338</u>	<u>128,239</u>
RESERVES			
General fund	10	<u>128,338</u>	<u>128,239</u>
		<u>128,338</u>	<u>128,239</u>

The financial statements were approved by the National Executive Committee and authorised for issue on 31 May 2022 and were signed on its behalf by:



D H Karadia – General Secretary



JJ Osborne - Treasurer

Sales Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2021

1. **STATUTORY INFORMATION**

Sales Staff Association is a Trade Union included on the official list of trade unions in England & Wales and Northern Ireland. The List Number and Registered Office address of the Association can be found on the General Information on page 1.

The presentation currency of the financial statements is £ Sterling.

2. **STATEMENT OF COMPLIANCE**

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation) Act 1992. Under that Act the financial statements of Trade Unions are required to give a true and fair view. Therefore the financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities". As the Association is not a company the disclosures under the Financial Reporting Standard 102 Section 1A "Small Entities" have been adapted as considered necessary to ensure that the financial statements give a true and fair view.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Income

Income consists of Member subscriptions which are recognised in the period to which they relate. Any arrears/overpayments of member subscriptions are shown in debtors/creditors payable within one year. Any refund of member subscriptions are charged to administrative expenses.

Interest income is recognised as interest is received.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the General Fund, except to the extent that it relates to items recognised in Other Comprehensive Income. Current or deferred taxation assets and liabilities are not discounted. Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable surpluses.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits held at call with financial institutions and other short term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the General Fund in administrative expenses.

Sales Staff Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. **ACCOUNTING POLICIES - continued**

Going concern

After making enquiries and reviewing association's available information, the National Executive Committee believes that there are no significant material uncertainties affecting the association's ability to continue as a going concern for the foreseeable future. The association therefore continues to adopt the going concern basis in preparing its financial statements.

4. **EMPLOYEES**

The average number of employees during the year was NIL (2020 - NIL).

The members of the National Executive Committee are responsible for managing the affairs of the association. There are no salaries or benefits paid to the General Secretary or any other member of the National Executive Committee. The members of National Executive Committee are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the association.

5. **SURPLUS BEFORE TAXATION**

The surplus is stated after charging:

	31/12/21	31/12/20
	£	£
Auditors remuneration	<u>3,000</u>	<u>3,300</u>

6. **TAXATION**

Analysis of the tax charge/(credit)

The tax charge/(credit) on the surplus for the year was as follows:

	31/12/21	31/12/20
	£	£
Current tax:		
UK corporation tax	-	12
Under/over provision of tax	<u>1</u>	<u>(801)</u>
Tax on surplus	<u>1</u>	<u>(789)</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/21	31/12/20
	£	£
Corporation tax recoverable	-	810
Prepayments	<u>150</u>	<u>-</u>
	<u>150</u>	<u>810</u>

8. **CASH AT BANK**

	31/12/21	31/12/20
	£	£
Bank current account	22,421	21,467
Bank deposit account	<u>110,788</u>	<u>110,777</u>
	<u>133,209</u>	<u>132,244</u>

Sales Staff Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/21	31/12/20
		£	£
	Other creditors	-	300
	Corporation tax	-	12
	Accrued expenses	<u>5,021</u>	<u>4,503</u>
		<u>5,021</u>	<u>4,815</u>

10.	RESERVES		General fund £
	At 1 January 2021		128,239
	Surplus for the year		<u>99</u>
	At 31 December 2021		<u>128,338</u>

11. **RELATED PARTY DISCLOSURES**

The National Executive Committee are members of the association as required by its Rules. Each member contributes a monthly £5 subscription under normal terms and conditions.

Sales Staff Association
Detailed General Fund
for the Year Ended 31 December 2021

	31/12/21	£	31/12/20	£
Member subscriptions		10,745		10,895
Other income				
Bank deposit interest	10		64	
Other interest	<u>3</u>		<u>-</u>	
		<u>13</u>		<u>64</u>
		10,758		10,959
Expenditure				
Post, stationery & advertising	97		30	
Hotels & subsistence	2,393		1,356	
Audit & accountancy	5,400		5,400	
Legal fees	58		-	
Professional fees	348		330	
Donations	500		-	
Member gifts	<u>1,850</u>		<u>1,930</u>	
		<u>10,646</u>		<u>9,046</u>
		112		1,913
Finance costs				
Bank charges		<u>12</u>		<u>62</u>
NET SURPLUS		<u>100</u>		<u>1,851</u>

Membership audit certificate

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

(See notes 97 to 103)

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

No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two


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

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

Yes

If "No" Please explain below:

Large greyed-out area for explanation if "No" was selected.

Signature	
Name	Dinesh H Karadia
Office held	General Secretary
Date	31/05/2022