

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	<input type="text" value="Association (RBA)"/>				
Year ended:	<input type="text" value="31st December 2021"/>				
List no:	<input type="text" value="070R1052"/>				
Head or Main Office address:	<input type="text" value="Attn: Mr D Pickles"/> <input type="text" value="15 Willow Avenue"/> <input type="text" value="Prescot"/> <input type="text" value="Liverpool"/> <input type="text" value=""/>				
Postcode	<input type="text" value="L35 2US"/>				
Website address (if available)	<input type="text" value="www.the-rba.org"/>				
Has the address changed during the year to which the return relates?	<table><tr><td>Yes</td><td><input checked="" type="checkbox"/></td><td>No</td><td><input type="checkbox"/></td></tr></table> (*' in appropriate box)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
General Secretary:	<input type="text" value="None appointed"/>				
Telephone Number:	<input type="text" value="N/A"/>				
Contact name for queries regarding the completion of this return	<input type="text" value="David Pickles"/>				
Telephone Number:	<input type="text" value="01793 855786"/>				
E-mail:	<input type="text" value="david@the-rba.org"/>				

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

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

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

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	<b>Totals</b>
	987	0	1	3	991
<b>Total</b>	987	0	1	3	A 991

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

991

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
Executive Councillor	Kathy Embleton / Paul Derbyshire		28.07.2021 / 26.09.2021
Delegate	Kathy Embleton		28.07.2021
Delegate	Paul Derbyshire		26.09.2021
Delegate	Elaine Davis		01.11.2021
Delegate	Kim Rose		01.11.2021
Delegate	Nikki Hall / Emma O'Neil		25.08.2021 / 18.11.2021

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:



# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		126,344
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		126,344
<b>Investment income (as at page 12)</b>		133,949
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	6,345	
Income from any other sources (as at page 4)	11,094	
Total of other income (as at page 4)		17,439
	<b>Total income</b>	277,732
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		706
Administrative expenses (as at page 10)		164,560
<b>Federation and other bodies (specify)</b>		
Rounding difference		-1
<b>Total expenditure Federation and other bodies</b>		-1
<b>Taxation</b>		
	<b>Total expenditure</b>	165,265
	<b>Interfund Transfers OUT</b>	
	Surplus (deficit) for year	112,467
Amount of general fund at beginning of year		772,182
Amount of general fund at end of year		884,649

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
Compromise Agreement income	6,345
<b>Total federation and other bodies</b>	<b>6,345</b>
<b>Any Other Sources</b>	
HMRC Job Retention Scheme - furlough grants received	11,094
<b>Total other sources</b>	<b>11,094</b>
<b>Total of all other income</b>	<b>17,439</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	0
Employment Related Issues		Advisory Services	
Legal Fees for Member Claims			
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Honoraria	0
		Death Claims	500
		Gifts of Comfort to Members	206
<b>carried forward</b>	0	<b>Total (should agree with figure in General Fund)</b>	706

(See notes 21 and 23)

Fund 2		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	<b>Total other income as specified</b>		0	
	<b>Total Income</b>		0	
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		<b>Total Expenditure</b>		0
		Interfund Transfers OUT		
		<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		0	
	<b>Number of members contributing at end of year</b>			

Fund 3		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	<b>Total other income as specified</b>		0	
	<b>Total Income</b>		0	
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		<b>Total Expenditure</b>		0
		Interfund Transfers OUT		
		<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		0	
	<b>Number of members contributing at end of year</b>			







## 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			0
Total income			0

**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)			0
Expenditure B (as at page ii)			0
Expenditure C (as at page iii)			0
Expenditure D (as at page iv)			0
Expenditure E (as at page v)			0
Expenditure F (as at page vi)			0
Non-political expenditure (as at page vii)			0
Total expenditure			0
Surplus (deficit) for year			0
Amount of political fund at beginning of year			
Amount of political fund at the end of year (as <u>Balance Sheet</u> )			0
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			

### Political fund account 2

To be completed by trade unions which act as components of a central trade union

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
Total other income as specified			
Total income			
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			













**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992**

**For expenditure not falling within section 72 (1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure 0

(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 0

(c) the total amount of all other money expended	£

Total expenditure 0

**Total of all expenditures** 0

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		103,843
Salaries and Wages included in above	81,170	
Auditors' fees		6,024
Legal and Professional fees		16,346
Occupancy costs		
Stationery, printing, postage, telephone, etc.		5,249
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		6,359
Sundry Expenses		882
Bank Charges		1,033
Hire of Equipment		329
Repairs and Maintenance		163
<b>Other Outgoings</b>		
Depreciation		4,472
Outgoings on land and buildings (specify)		
Rental Property Expenses		11,862
Other outgoings (specify)		
Motor Expenses		6,301
Subscriptions		619
Loss on Disposal of Assets		1,078
Loss on Disposal of Investment Property		
tretert		
<b>Total</b>		<b>164,560</b>
Charged to:	General Fund (Page 3)	164,560
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	<b>Total</b>	<b>164,560</b>



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			36,705
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			667
Other investment income (specify)			
Hargreaves Lansdown investment			3,052
Property Revaluation			93,525
	0		133,949

Total investment income 133,949

Credited to:

General Fund (Page 3)	133,949
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
Political Fund	0

Total Investment Funds 133,949



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	631,475		1,909	21,695		655,079
Additions				34,346		34,346
Disposals				-38,143		-38,143
Revaluation/Transfers	93,525					93,525
At end of year	725,000	0	1,909	17,898	0	744,807
<b>Accumulated Depreciation</b>						
At start of year			1,488	5,424		6,912
Charges for year			239	4,233		4,472
Disposals				-8,165		-8,165
Revaluation/Transfers						0
At end of year	0	0	1,727	1,492	0	3,219
<b>Net book value at end of year</b>	725,000	0	182	16,406	0	741,588
<b>Net book value at end of previous year</b>	631,475		421	16,271		648,167

## Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	0	0
Market Value of Quoted Investment	0	
<b>Unquoted</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Hargreaves Lansdown	24,016	
Total unquoted (as Balance Sheet)	24,016	0
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

## Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	126,344	0	126,344
From Investments	133,949	0	133,949
Other Income (including increases by revaluation of assets)	17,439	0	17,439
<b>Total Income</b>	<b>277,732</b>	<b>0</b>	<b>277,732</b>
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>165,265</b>	<b>0</b>	<b>165,265</b>
<b>Funds at beginning of year</b> (including reserves)	772,182	0	772,182
<b>Funds at end of year</b> (including reserves)	884,649	0	884,649
<b>Assets</b>			
Fixed Assets			741,588
Investment Assets			24,016
Other Assets			135,583
		<b>Total Assets</b>	<b>901,187</b>
<b>Liabilities</b>		<b>Total Liabilities</b>	<b>16,538</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>			<b>884,649</b>

# Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

<p><b>Did the union hold any ballots in respect of industrial action during the return period?</b></p>		<input type="text" value="No"/>
<p>If Yes How many ballots were held: <input style="width: 50px;" type="text"/></p> <p>For each ballot held please complete the information below:</p>		
<p><b>Ballot 1</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	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" value="0"/>	3
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="0"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>	
<p>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</p>		<input style="width: 80px;" type="text"/>
<p><b>Ballot 2</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	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" value="0"/>	3
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="0"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>	
<p>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</p>		<input style="width: 80px;" type="text"/>
<p><b>Ballot 3</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	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
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="0"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>	
<p>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</p>		<input style="width: 80px;" type="text"/>

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  <sup>3</sup> 0

**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  0

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  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  <sup>3</sup> 0

**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  0

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  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  <sup>3</sup> 0

**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  0

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

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

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

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

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

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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

**Notes to the accounts**

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Attached separately.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

##### Union information

The Retail Book, Stationery and Allied Trades Employees' Association is an employees association Trade Union, whose address is PO Box 3855, Swindon, Wiltshire, SN4 4EB.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the members have considered the current Covid-19 pandemic and believe the Union has adequate resources to continue in operational existence for the foreseeable future. Thus the members continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the Union cannot reclaim it.

#### 1.4 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### 1.5 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

---

### 1 Accounting policies (Continued)

#### 1.6 Impairment of fixed assets

At each reporting period end date, the Union reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply.

#### 1.7 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

#### 1.8 Financial instruments

The Union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 Section 1A to all of its financial instruments.

Financial instruments are recognised in the Union's statement of financial position when the Union becomes party to the contractual provisions of the instrument.

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

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Union after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, and loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

Under CTA10/s981 the Union is exempt from tax on non-trading income and chargeable gains.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

---

### 1 Accounting policies (Continued)

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Union is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

#### 1.12 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### 1.13 Investments

Listed investments are initially stated at cost. Subsequently they are measured at market value at the reporting end date. The surplus or deficit on revaluation is recognised in the comprehensive income statement.

### 2 Judgements and key sources of estimation uncertainty

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

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

One such judgement made is, as stated in Note 6, the values of the investment properties as at 31 December 2021 have been deemed as still in accordance with the valuations made by local estate agents in December 2021.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

<b>3 Operating surplus</b>	<b>2021</b>	<b>2020</b>
Operating surplus for the year is stated after charging/(crediting):	£	£
Fees payable to the Union's auditor for the audit of the Union's financial statements	6,024	4,800
Administrative expenses includes the following:		
Allowances and expenses		
- president's expenses	4,139	4,510
- vice president's expenses	1,484	1,281
- delegates' expenses	800	3,118
- conference and training costs	-	118
- other expenses	725	27
	<u>7,148</u>	<u>9,054</u>
Claims and benefits		
- death claims	500	-
- legal fees regarding members' claims	-	-
- gifts and grants to members	206	340
	<u>706</u>	<u>340</u>

## **4 Employees**

The average monthly number of persons employed by the Union during the year was 3 (2020 - 2).

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Total	<u>3</u>	<u>2</u>

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

<b>5 Tangible fixed assets</b>	<b>Office equipment and motor vehicles £</b>
<b>Cost</b>	
At 1 January 2021	23,604
Additions	34,346
Disposals	(38,143)
At 31 December 2021	19,807
<b>Depreciation and impairment</b>	
At 1 January 2021	6,913
Depreciation charged in the year	4,472
Eliminated in respect of disposals	(8,165)
At 31 December 2021	3,220
<b>Carrying amount</b>	
At 31 December 2021	16,587
At 31 December 2020	16,691
<b>6 Investment property</b>	<b>2021 £</b>
<b>Fair value</b>	
At 1 January 2021	631,475
Revaluation	93,525
At 31 December 2021	725,000
<p>Investment property comprises of 5 residential properties (2020 - 5 residential properties). The fair value of the investment properties has been arrived based on valuations from local estate agents made in December 2021.</p> <p>On historical cost basis these would have been included at an original cost of £625,294 (2020 - £625,294).</p>	
<b>7 Fixed asset investments</b>	<b>2021 £</b>
Listed Investments	24,016
	20,964

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

<b>7</b>	<b>Fixed asset investments</b>		<b>(Continued)</b>
	<b>Movements in fixed asset investments</b>		
		<b>Listed Investments</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	<b>Cost or valuation</b>		
	At 1 January 2021	23,077	23,077
	Valuation changes	(2,114)	(2,114)
	Equalisations and other adjustments	1	1
		<hr/>	<hr/>
	At 31 December 2021	20,964	20,964
		<hr/>	<hr/>
	<b>Impairment</b>		
	At 1 January 2021	-	-
		<hr/>	<hr/>
	At 31 December 2021	-	-
		<hr/>	<hr/>
	<b>Carrying amount</b>		
	At 31 December 2021	20,964	20,964
		<hr/> <hr/>	<hr/> <hr/>
	At 31 December 2020	23,077	23,077
		<hr/> <hr/>	<hr/> <hr/>
<b>8</b>	<b>Debtors</b>		
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	10,800	12,932
	Prepayments and accrued income	3,388	6,207
		<hr/>	<hr/>
		14,188	19,139
		<hr/> <hr/>	<hr/> <hr/>
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due after more than one year:</b>		
	Other debtors	4,730	7,959
		<hr/>	<hr/>
		4,730	7,959
		<hr/> <hr/>	<hr/> <hr/>
	<b>Total debtors</b>	<b>18,918</b>	<b>27,098</b>
		<hr/> <hr/>	<hr/> <hr/>

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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

### 9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	769	114
Taxation and social security	2,197	6,474
Other creditors	13,573	11,500
	<u>16,539</u>	<u>18,088</u>

### 10 Related party transactions

During the year ended 31 December 2010 a loan of £30,000 was granted to the Union's President, Mr. D. Pickles. In January 2015 a further £10,000 was borrowed from the Union, which was added to the original loan still outstanding and the loan was changed to 6% fixed interest.

As at 31 December 2021 the balance outstanding was £7,958 (2020 - £10,999) which is shown in Other Debtors, and of which £4,730 (2020 - £7,959) is due after one year.

The loan is unsecured, however the Union has received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

### 11 Honoraria

During the year £0 (2020 - £5,275) was paid in respect of the Trustees.

## Accounting policies

(see notes 84 and 85)

Attached separately.

## 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**

<b>Secretary's Signature:</b>	D May	<b>Chairman's Signature:</b>	D Pickles
			(or other official whose position should be stated)
<b>Name:</b>	Douglas May (Vice President)	<b>Name:</b>	David Pickles (President)
<b>Date:</b>	Tuesday, May 31, 2022	<b>Date:</b>	Tuesday, May 31, 2022

## Checklist

(see notes 88 to 89)

**(please tick as appropriate)**

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

**Auditor's report (continued)**

Attached separately.

Signature(s) of auditor or auditors:

MN Farwell

Name(s):

Michael Farwell

Profession(s) or Calling(s):

FCA DChA

Address(es):

James Cowper Kreston

2 Communications Road

Greenham Business Park

Newbury, Berkshire

Postcode

RG19 6AB

Date

30th May 2021

Contact name for inquiries and telephone number:

Rebecca Foy - 0118 9551069

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

# **THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

---

#### **Opinion**

We have audited the financial statements of The Retail Book, Stationery and Allied Trades Employees' Association (the 'Association') for the year ended 31 December 2021, which comprise the Income and Expenditure Account, Statement of Comprehensive Income and Statement of Financial Position, 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 FRS 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 result 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

# **THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

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#### **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**

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

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:

- you have not kept proper accounting records in accordance with the requirements of section 28
- you have not maintained a satisfactory system of control over transactions in accordance with the requirements of that section
- the accounts to which the report relates do not agree to the accounting records.

#### **Responsibilities of Trustees**

As explained more fully in the Trustees Responsibilities Statement, the Association is 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 Association determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Association is 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 Association either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

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#### **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.

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.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

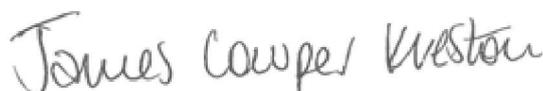
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#### Use of our report

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of James Cowper Kreston

**Chartered Accountants  
Statutory Auditor**



.....

2 Communications Road  
Greenham Business Park  
Greenham  
Newbury  
Berkshire  
RG19 6AB

Date: 27/05/2022

## Membership audit certificate

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

(See notes 97 to 103)

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

**No**

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

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

## Membership audit certificate

### Section one

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

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

**Yes / No**

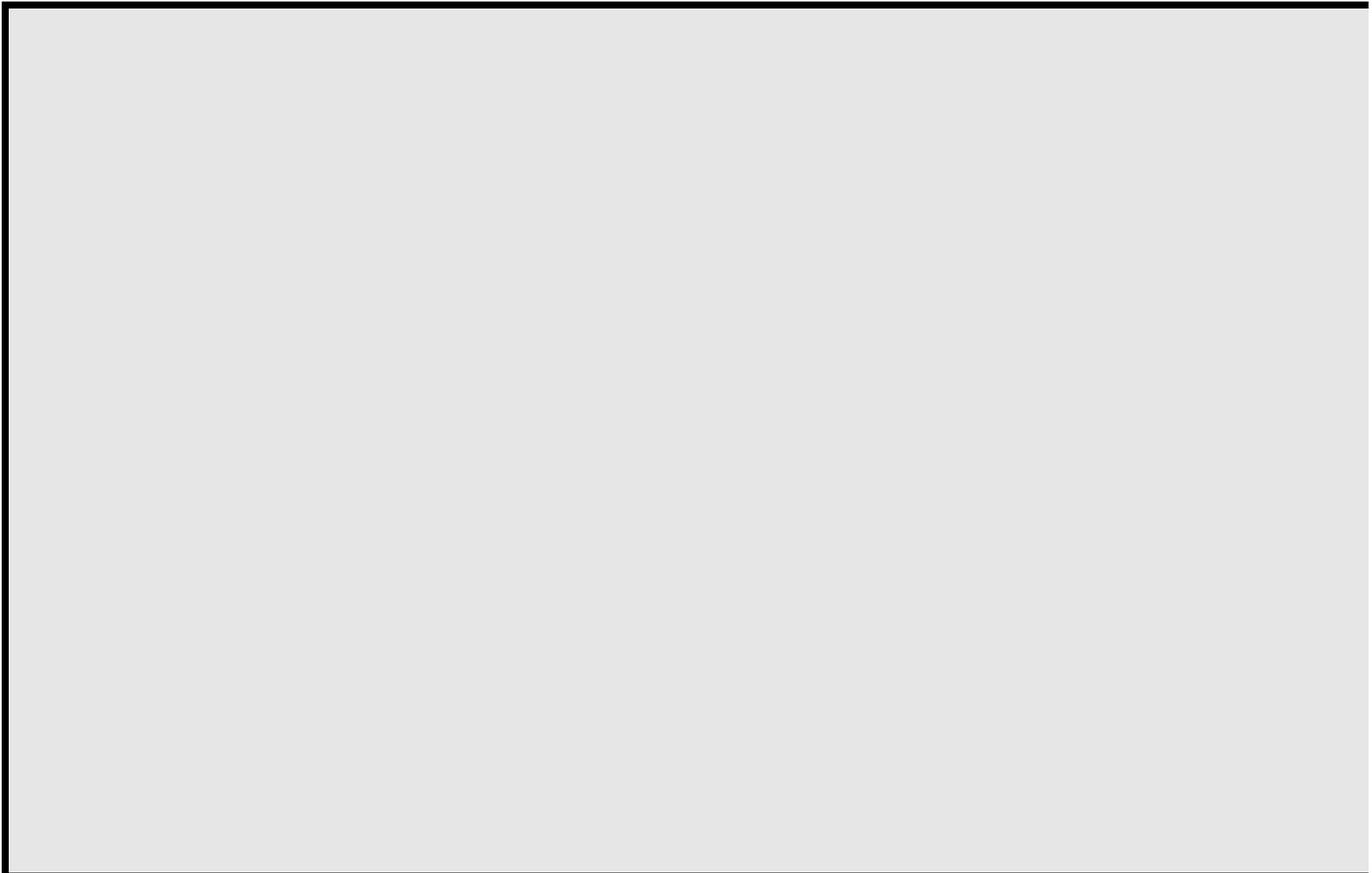
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**Yes / No**

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

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

**Membership audit certificate (continued)**



Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate

### Section two

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

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

**Yes**

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	D Pickles
Name	David Pickles
Office held	President
Date	