

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Nationwide Group Staff Union		
Year ended:	31 December 2021		
List no:	713T		
Head or Main Office address:	Middelton Farmhouse		
	37 Main Road		
	Middleton Cheney		
	Banbury		
	Oxfordshire		
Postcode	OX17 2QT		
Website address (if available)	<a href="http://www.ngsu.org.uk">www.ngsu.org.uk</a>		
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:	Tim Rose		
Telephone Number:	01295 710767		
Contact name for queries regarding the completion of this return	Carol Rudge, HW Fisher LLP		
Telephone Number:	020 7388 7000		
E-mail:	crudge@hwfisher.co.uk		

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

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

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

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

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

# Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses .....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	8,013	125			8,138
Female	3,898	19			3,917
Other					
<b>Total</b>	11,911	144			A 12,055

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

12,055

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
Please see attached			
Appendix			

State whether the union is:

a. A branch of another trade union?

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

If yes, state the name of that other union:

b. A federation of trade unions?

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

If yes, state the number of affiliated unions:

and names:

**NATIONWIDE GROUP STAFF UNION****Change of Officers**

Postion Held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
President	Bev Cubbon	Nic Sellars	01/04/2021
Equality Officer	Katie Houghton	Lewis Akers	01/04/2021
Executive Officer	N/A	Ben Garratt	01/04/2021
Executive Officer	Lesley Castle	N/A	01/04/2021
Executive Officer	Jane Turnbull	N/A	01/04/2021
Executive Officer	N/A	Helen Parker	01/04/2021
Executive Officer	N/A	Karol Kubik	01/04/2021
Executive Officer	N/A	Lewis Akers	01/04/2021
Executive Officer	N/A	Nic Savory	01/04/2021
NRO East	Chris Cooper	Nimisha Nandha	01/04/2021
NRO South	Jean Morgan	Christine Cooper	01/04/2021
NRO West	Nimisha Nandha	Jean Morgan	01/04/2021

## Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Tim Rose	General Secretary (1/1/2020)
Nicola Trudi Sellars	President (1/4/21)
Barry Murphy	Vice-President (1/4/21)
Sarah Daly	Treasurer (1/4/21)
Nicola Savory	Executive Officer (1/4/21)
Lewis Goodwin Akers	Executive Officer (1/4/21)
Michael John Padfield	Executive Officer (1/4/21)
Natalie Rogers	Executive Officer (1/4/21)
Iain Jeffree	Executive Officer (1/4/21)
Benjamin Arthur Garratt	Executive Officer (1/4/21)
Helen Parker	Executive Officer (1/4/21)
Peter Goldsworthy	NRO - Swindon & London Admin - R&A (1/4/21)
Louise Chissell	National Regional Officer - Bournemouth (1/4/21)
Barry Murphy	NRO - Scotland Admin Centres (1/4/21)
Nimisha Nandha	National Regional Officer - East (1/4/21)
Casey Sherwood	NRO - Swindon & London Admin - R&D (1/4/21)
Donna Clarke	National Regional Officer - NAC (1/4/21)
Karol Kubik	Executive Officer (1/4/21)
Susan Walker	National Regional Officer - North (1/4/21)
Sarah Daly	NRO - Swindon & London Admin - Other (1/4/21)
Christine Cooper	National Regional Officer - South (1/4/21)
Jean Sandra Morgan	National Regional Officer - West (1/4/21)

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		1,349,469
<b>From Members:</b> Other income from members (specify)		
Draws and Lotteries		365,679
<b>Total other income from members</b>		365,679
<b>Total of all income from members</b>		1,715,148
<b>Investment income (as at page 12)</b>		192,612
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	12,598	
<b>Total of other income (as at page 4)</b>		12,598
		<b>1,920,358</b>
	<b>Total income</b>	
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		51,757
Administrative expenses (as at page 10)		1,548,268
<b>Federation and other bodies (specify)</b>		
TUC Affiliation Fees		38,001
<b>Total expenditure Federation and other bodies</b>		38,001
<b>Taxation</b>		
	<b>Total expenditure</b>	1,638,026
	<b>Interfund Transfers OUT</b>	6,500
	Surplus (deficit) for year	282,332
	Amount of general fund at beginning of year	1,690,284
	Amount of general fund at end of year	1,966,116

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

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Insurance Commission	8,002
Other Commission	2,145
Advertising Revenue	1,500
Bank Interest	951
<b>Total other sources</b>	<b>12,598</b>
<b>Total of all other income</b>	<b>12,598</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	33,628
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Training	9,921
Communications			
Magazine Costs	28,904		
Publications	4,724		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Members benefits	8,208
<b>carried forward</b>	33,628	<b>Total (should agree with figure in General Fund)</b>	51,757





(See notes 21 and 23)

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

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



(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

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

**Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period**

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

**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

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

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

Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		950,895
Salaries and Wages included in above	950,895	
Auditors' fees		31,401
Legal and Professional fees		62,370
Occupancy costs		29,316
Stationery, printing, postage, telephone, etc.		25,294
Expenses of Executive Committee (Head Office)		3,144
Expenses of conferences		36,059
Other administrative expenses (specify)		
<b>Other Outgoings</b>		
Ballots		13,800
Accountancy Systems		9,062
Sundry		3,151
Website Costs		26,883
Maintenance Leasing		74,241
Depreciation		22,603
Taxation (VAT Recoverable)		-17,885
Bank and Legal Costs		3,680
Prizes awarded		274,254
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		1,548,268
Charged to:	General Fund (Page 3)	1,548,268
	Charitable Fund	
Total		1,548,268



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			2,477
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Gain on investments			190,135
			192,612
		Total investment income	192,612
Credited to:			
		General Fund (Page 3)	192,612
		Charitable Fund	
		Political Fund	
		Total Investment Funds	192,612





## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Intangible Fixed Assets £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	289,804		214,401		39,745	543,950
Additions	4,402		8,077		8,352	20,831
Disposals						
Revaluation/Transfers						
At end of year	294,206		222,478		48,097	564,781
<b>Accumulated Depreciation</b>						
At start of year	98,992		200,653		27,356	327,001
Charges for year	3,884		10,292		8,427	22,603
Disposals						
Revaluation/Transfers						
At end of year	102,876		210,945		35,783	349,604
<b>Net book value at end of year</b>						
Net book value at end of year	191,330		11,533		12,314	215,177
<b>Net book value at end of previous year</b>						
Net book value at end of previous year	190,812		13,748		12,389	216,949

## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Lloyds Shares	165	
Aberdeen Multi Manager Diversity Fund	933,493	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	933,658	
Market Value of Quoted Investment	933,658	
Unquoted		
Equities		
Unity Trust Bank	288,943	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	288,943	
Market Value of Unquoted Investments	288,943	



## Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	1,715,148		1,715,148
From Investments	192,612		192,612
Other Income (including increases by revaluation of assets)	12,598		12,598
<b>Total Income</b>	1,920,358		1,920,358
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,654,146		1,654,146
<b>Funds at beginning of year</b> (including reserves)	1,714,727		1,714,727
<b>Funds at end of year</b> (including reserves)	1,980,939		1,980,939
<b>Assets</b>			
Fixed Assets			215,177
Investment Assets			1,222,601
Other Assets			629,535
		<b>Total Assets</b>	2,067,313
<b>Liabilities</b>		<b>Total Liabilities</b>	86,374
<b>Net Assets (Total Assets less Total Liabilities)</b>			1,980,939

(see notes 74 to 80)

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

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

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

(see note 81)

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

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

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

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





## **NATIONWIDE GROUP STAFF UNION**

### **ACCOUNTING POLICIES**

#### **YEAR ENDED 31 DECEMBER 2021**

##### **Union Information**

The principal place of business for the Union is Middleton Farm House, 37 Main Road, Middleton Cheney, Oxfordshire, OX17 2QT, United Kingdom.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention, modified to include equity investments and investment property held at fair value, and follow all applicable Accounting Standards.

These financial statements for the year ended 31 December 2021 are prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 £.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 (Amended). Under that Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of the Union are prepared under FRS102.

However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adopted as considered necessary to ensure the accounts give a true and fair view to the members of the Union.

##### **Going Concern**

The National Executive Committee is monitoring transformation in the finance sector, resulting from changes to customer needs and move to digital banking, which is impacting on employment levels and therefore Union membership and income. Membership has fallen over the last 12 months and the National Executive Committee considers that there will be on-going pressure on membership numbers as the industry continues to evolve and adopt new business practices. However, the National Executive Committee is confident that the Union can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The National Executive Committee has a reasonable expectation that the Union has adequate resources to continue in operation for the foreseeable future

##### **Subscriptions**

Subscriptions are accounted for on an accruals basis.

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

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

## **NATIONWIDE GROUP STAFF UNION**

### **ACCOUNTING POLICIES**

**YEAR ENDED 31 DECEMBER 2021**

#### **Lottery Income**

Lottery income is accounted for in respect of those draws that have taken place in the year.

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

#### **Other financial assets**

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

#### **Basic financial liabilities**

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

#### **Commission Income**

Insurance Scheme Commission is accounted for on a cash received basis. Other commissions are accounted for on an accruals basis.

#### **Defined Contributions Pension Plan**

Contained within administrative and service to member staff costs are fully paid defined pension contributions totalling £106,541 (2020: £107,171).

#### **Termination Benefits**

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.

## NATIONWIDE GROUP STAFF UNION

### ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2021

#### **Tangible Fixed Assets**

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

Depreciation is provided on all tangible fixed assets (except freehold land) at rates estimated to write off the cost of each asset on a straight line basis over its expected useful life as follows:

Freehold building	-	2% per annum
Office equipment	-	10% per annum
Computer equipment	-	25% per annum

#### **Intangible Fixed Assets – Website**

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses.

Amortisation is provided at rates estimated to write off the cost of the website on a straight line basis over its expected useful life which is deemed to be 4 years.

#### **National Conference**

The costs of the biennial National Conference are accounted for over two years by providing for in advance and not solely in the year that the National Conference occurs on the basis that the Union under the terms of its constitution is required to hold a Conference every two years, it therefore regarded as an onerous contract

#### **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 fixed assets.

#### **Charitable Donations**

Charitable donations are accounted for when there is a commitment to pay the receipt.

#### **Charitable Fund**

At the Nationwide Group Staff Union Conference 2005, delegates voted for the Union to set up and maintain a Charitable Fund, allowing the Union to make charitable donations recognising the Union's wider responsibility to the national and international community.

## NATIONWIDE GROUP STAFF UNION

### ACCOUNTING POLICIES

#### YEAR ENDED 31 DECEMBER 2021

##### **Current Taxation**

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

##### **Deferred Taxation**

Deferred tax liabilities arise in relation to the difference between the fair value investments and their original cost.

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

Unrealised valuation increases relating to investments would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the National Executive Committee is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore no unrealised gain at 31 December 2021 is expected to give rise to a liability to tax.

##### **Judgements and Key Sources of Estimation Uncertainty**

In the application of its accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. All significant estimates and underlying assumptions are reviewed on an on going basis and the relevant carrying amounts of assets and liabilities are revised to reflect any changes.

As at 31 December 2021 the carrying amounts of the following assets and liabilities were subject to judgement or to estimation uncertainty:

- The fair value of unlisted equity investments are based on the latest purchase offer.
- The Union has an obligation to hold a Conference every two years under the terms of its constitution. It is therefore regarded as an onerous contract and the costs are spread over a two year period.

NATIONWIDE GROUP STAFF UNION

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

<b>1 OTHER OPERATING INCOME</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Other Income</u>		
Advertising revenue	1,500	750
Bank interest	951	1,389
Insurance commission	8,002	14,041
Other commission	2,145	3,225
	<u>12,598</u>	<u>19,405</u>
 <u>Investment Income</u>		
Dividend income	2,477	2,252
	<u>2,477</u>	<u>2,252</u>
	<u>15,075</u>	<u>21,657</u>
 <b>2 SERVICES TO MEMBERS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Magazine costs	28,904	13,202
Legal and professional	62,370	56,858
TUC affiliation fee	38,001	37,450
Postage	5,724	7,315
Publications	4,724	9,060
Staff costs	846,705	836,276
Telephone	14,175	11,418
Training	9,921	7,878
Disciplinary and grievance meetings	-	6,473
Website costs	26,883	12,094
VAT Recovered	(17,885)	(13,913)
Members benefits	8,208	8,258
	<u>1,027,730</u>	<u>992,369</u>

**NATIONWIDE GROUP STAFF UNION**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

<b>3 MEETING EXPENSES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
National Conference	34,735	20,000
Area Council	-	8,899
National Executive	3,144	1,666
TUC Meetings	-	54
Other meetings	1,324	5,294
	<u>39,203</u>	<u>35,913</u>

<b>4 ADMINISTRATION EXPENSES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit and accountancy	31,401	26,400
Ballots	13,800	-
Accountancy systems	9,062	6,126
Bank and legal costs	3,680	4,298
Printing and stationery	5,395	2,793
Staff costs	104,190	96,166
Sundry expenses	3,151	2,224
	<u>170,679</u>	<u>138,007</u>

The average monthly number of persons employed by the Union during the period was 20 (2020: 19).

<b>5 PREMISES AND EQUIPMENT COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cleaning	4,190	4,482
Insurance	4,168	4,004
Rent and rates	12,974	12,954
Repairs	2,078	5,572
Utilities	5,053	4,523
Flat expenses	853	1,006
	<u>29,316</u>	<u>32,541</u>

**NATIONWIDE GROUP STAFF UNION**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

**5 PREMISES AND EQUIPMENT COSTS (CONTINUED)**

**EQUIPMENT COSTS**

Maintenance and leasing

Motor	28,880	35,131
Office and computer	45,361	40,357

	74,241	75,488
--	--------	--------

DEPRECIATION	14,176	14,673
--------------	--------	--------

AMORTISATION	8,427	6,861
--------------	-------	-------

	126,160	129,563
--	---------	---------

**6 TANGIBLE FIXED ASSETS**

	Land and buildings £	Office equipment £	Computer and software £	Total £
--	----------------------------	--------------------------	-------------------------------	------------

**COST**

At 1 January 2021	289,804	47,870	166,531	504,205
Additions	4,402	301	7,775	12,479
At 31 December 2021	294,206	48,171	174,306	516,684

**ACCUMULATED DEPRECIATION**

At 1 January 2021	98,992	42,299	158,354	299,645
Charge for the year	3,884	1,443	8,849	14,176
At 31 December 2021	102,876	43,742	167,203	313,821

**NET BOOK VALUE**

At 31 December 2021	191,330	4,429	7,103	202,863
<i>At 31 December 2020</i>	<i>190,812</i>	<i>5,571</i>	<i>8,177</i>	<i>204,560</i>



NATIONWIDE GROUP STAFF UNION

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

**7 INTANGIBLE FIXED ASSETS**

	<b>Website</b>
<b>COST</b>	<b>£</b>
At 1 January 2021	39,745
Additions	8,352
At 31 December 2021	<u>48,097</u>
<b>AMORTISATION</b>	
At 1 January 2021	27,356
Charge for the year	8,427
At 31 December 2021	<u>35,783</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>12,314</u>
At 31 December 2020	<u>12,389</u>

**8 INVESTMENTS**

	<b>Listed Equities</b>	<b>Unlisted Equities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Market Value at 1 January 2021</b>	882,316	150,150	1,032,466
Change in value in the year	51,342	138,793	190,135
<b>Market Value at 31 December 2021</b>	<u>933,658</u>	<u>288,943</u>	<u>1,222,601</u>

**NATIONWIDE GROUP STAFF UNION**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

**9 CURRENT ASSET INVESTMENT**

The following are the amounts held by Union in deposit as Bonds at 31 December 2021:

	<b>Bonds £</b>	<b>Total £</b>
<b>Cost at 1 January 2021</b>	-	-
Acquisitions at cost	85,094	85,094
<b>Cost at 31 December 2021</b>	85,094	85,094

**10 DEBTORS**

	<b>2021 £</b>	<b>2020 £</b>
Prepayments	25,138	23,805
	25,138	23,805

**11 CREDITORS**

	<b>2021 £</b>	<b>2020 £</b>
Trade Creditors	20,645	26,639
Other creditors	26,197	29,934
Taxes & social security costs	22,032	20,459
Accruals & deferred income	17,500	34,900
	86,374	111,932

£26,639 in respect of 2020 has been reanalysed from Other creditors to Trade creditors to better reflect the nature of the balances. The total of creditors has remained the same.

**NATIONWIDE GROUP STAFF UNION**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

**12 FINANCIAL COMMITMENTS**

At 31 December 2021 the union was committed to making the following payments under non-cancellable operating leases in the year to 31 December 2022:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Within one year	1,752	1,752
Between two and five years	<u>3,504</u>	<u>5,256</u>

**13 CONTROLLING INTEREST**

NGSU has control of NGSU Asset Management Limited which is a dormant company limited by guarantee.

**14 PRIZE DRAW INCOME AND EXPENDITURE**

The prize draw income and prizes awarded are now shown gross on the face of the Income and Expenditure Account. Previously the net amount was shown in income with the gross amounts shown in a note. The Income and Expenditure Account - General Fund and the Income and Expenditure Account - Combined Fund for the year ended 31 December 2020 have therefore been amended in accordance with this approach. This has resulted in income and expenditure being increased by £280,751 for both the General Fund and the Combined Fund. It has no impact on the comprehensive result for the year.

**15 CONTINGENT LIABILITIES**

As explained in Current Taxation note, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments. If the unrealised valuation increases at 31 December 2021 were all to give rise to chargeable gains the maximum liability to tax would be £68,001 (2020: £15,555)


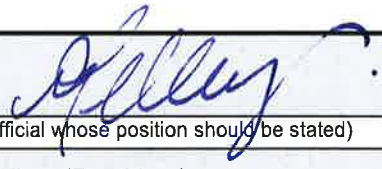
## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here**

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Tim Rose	Name:	Nicola Sellars (President)
Date:	17/08/2022	Date:	19/08/22

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

**Auditor's report (continued)**

Please see attached Appendix

Signature(s) of auditor or auditors:

Please see attached signed Audit Report

Name(s):

HW Fisher LLP

Profession(s) or Calling(s):

Chartered Accountants  
Statutory Auditors

Address(es):

Acre House

11-15 William Road

London

Postcode

NW1 3ER

Date

10 June 2022

Contact name for inquiries and telephone number:

Carol Rudge  
020 7388 7000

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

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE NATIONWIDE GROUP STAFF UNION**

### **Opinion**

We have audited the financial statements of the Nationwide Group Staff Union ("The Union") for the year ended 31 December 2021 which comprise the Income and Expenditure account – Combined Funds, the Income and Expenditure Account – General Fund, the Income and Expenditure account – Charitable Fund, the Balance Sheet, the Cash Flow Statement 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2021 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to the audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the 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 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 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 included in the annual report other than the financial statements and our auditor's report thereon. The National Executive Committee is responsible for the other information contained within the annual report. 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.

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE NATIONWIDE GROUP STAFF UNION**

### **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 (Amended) requires us to report to you if, in our opinion:

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

### **Responsibilities of the National Executive Committee**

As explained more fully in the Statement of Responsibilities of the National Executive Committee, the National Executive Committee is responsible for the preparation of 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 is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Committee either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

As part of our planning process:

- We enquired of management the systems and controls the Union has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The Union did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the Union. We determined that the following were most relevant: FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the Union, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the Union, together with the discussions held with the Union at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.



**REPORT OF THE INDEPENDENT AUDITOR  
TO THE MEMBERS OF THE  
NATIONWIDE GROUP STAFF UNION**

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

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

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

A further description of our responsibilities 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.

**Use of our report**

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

*HW Fisher LLP*

**HW FISHER LLP  
Chartered Accountants  
Statutory Auditor**

**Date:** 10 Jun 2022

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

## Membership audit certificate

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

(See notes 97 to 103)

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

**Yes**

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

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

## Membership audit certificate

### Section one

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

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

**Yes**

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

**Yes**

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

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

### Membership audit certificate (continued)

Signature of assurer	HW Fisher LLP
Name	HW Fisher LLP
Address	Acre House, 11-15 William Road, London NW1 3ER
Date	26 August 2022
Contact name and telephone number	Carol Rudge, 020 7388 7000

## Membership audit certificate

### Section two

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

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

**Yes / No**

If "No" Please explain below:

Signature	
Name	
Office held	
Date	