

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:

The Retail, Distribution, Stationery and Allied Trades Employees Association (RBA)

Year ended:

31st December 2022

List no:

070R1052

Head or Main Office address:

Attn: Mr D Pickles

15 Willow Avenue

Prescot

Liverpool

Postcode

L35 2US

Website address (if available)

Has the address changed during the year to which the return relates?

Yes

No

('X' in appropriate box)

General Secretary:

None appointed

Telephone Number:

N/A

Contact name for queries regarding the completion of this return

David Pickles

Telephone Number:

01793 855786

E-mail:

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:

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	919	0	1	2	922
Total	919	0	1	2	A 922

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

922

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
Delegate	MAUEL MARTINEZ GOR		28.08.2022
Delegate	SYLVIA BERRILL		26.9.2022
Executive Councillor	SYLVIA BERRILL		28.08.2022

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
DAVID PICKLES	PRESIDENT - 01/04/2019
DOUGLAS MAY	VICE-PRESIDENT -26/11/2020
N/A	MANAGER TRUSTEE
SYLVIA BERRILL	STAFF TRUSTEE - 26/11//2020
SYLVIA BERRILL	EXECUTIVE COUNCILLOR - 06/09/2019
SYLVIA BERRILL	DELEGATE - 29/11/2002
EMMA O'NEIL	DELEGATE - 18/11/2021
MANUEL MARTINEZ GOR	DELEGATE - 01/07/2021
NIKKI HALL	DELEGATE - 25/08/2021
JAMES SARGENT	DELEGATE - 01/07/2019
JOHN THREADGOLD	NON-EXECUTIVE OFFICER - 17/11/2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		102,534
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		102,534
Investment income (as at page 12)		123,312
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	0	
Total of other income (as at page 4)		0
Total income		225,846
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,926
Administrative expenses (as at page 10)		209,412
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		0
Taxation		
Total expenditure		211,338
Interfund Transfers OUT		
Surplus (deficit) for year		14,508
Amount of general fund at beginning of year		884,649
Amount of general fund at end of year		899,157

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	0
Total federation and other bodies	0
Any Other Sources	
Total other sources	0
Total of all other income	0

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	0
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Honoraria	1,426
		Death Claims	500
carried forward	0	Total (should agree with figure in General Fund)	1,926

(See notes 21 and 23)

Fund 4		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Fund 5		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 6		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Fund 7		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Fund 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		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	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Total	0

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			0

Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	0

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		149,602
Salaries and Wages included in above	87,527	
Auditors' fees		5,920
Legal and Professional fees		12,504
Occupancy costs		
Stationery, printing, postage, telephone, etc.		5,797
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		6,406
Sundry Expenses		936
Bank Charges		827
Repairs and Maintenance		118
Other Outgoings		
Depreciation		4,104
Outgoings on land and buildings (specify)		
Rental Property Expenses		9,720
Other outgoings (specify)		
Motor Expenses		8,611
Subscriptions		1,363
Loss on Disposal of Assets		3,504
Loss on Disposal of Investment Property		
tretert		
Total		209,412
Charged to:	General Fund (Page 3)	209,412
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	Total	209,412

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£		£	£	
President	42,441	6,395	8,000	Car	11,403	
				Private Medical	1,530	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			41,740
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			392
Other investment income (specify)			
Hargreaves Lansdown investment			-320
Property Revaluation			81,500
	0		123,312
Total investment income			123,312
Credited to:			
General Fund (Page 3)			123,312
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Political Fund			0
Total Investment Funds			123,312

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	725,000		1,909	17,898		744,807
Additions			229	30,670		30,899
Disposals				-36,073		-36,073
Revaluation/Transfers	81,500					81,500
At end of year	806,500	0	2,138	12,495	0	821,133
Accumulated Depreciation						
At start of year			1,727	1,492		3,219
Charges for year			209	3,894		4,103
Disposals				-4,475		-4,475
Revaluation/Transfers						0
At end of year	0	0	1,936	912	0	2,848
Net book value at end of year	806,500	0	202	11,583	0	818,285
Net book value at end of previous year	725,000		182	16,406		741,588

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	0	0
	Market Value of Quoted Investment	0	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Hargreaves Lansdown	23,697	
	Total unquoted (as Balance Sheet)	23,697	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

No

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

No

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	102,534	0	102,534
From Investments	123,312	0	123,312
Other Income (including increases by revaluation of assets)	0	0	0
Total Income	225,846	0	225,846
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	211,338	0	211,338
Funds at beginning of year (including reserves)	884,649	0	884,649
Funds at end of year (including reserves)	899,157	0	899,157
Assets			
Fixed Assets			818,285
Investment Assets			23,697
Other Assets			6,791
		Total Assets	848,773
Liabilities		Total Liabilities	-50,384
Net Assets (Total Assets less Total Liabilities)			899,157

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		
If Yes How many ballots were held:		
For each ballot held please complete the information below:		
Ballot 1		
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		0 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		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 2		
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		0 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		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 3		
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		0 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		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 & 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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

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.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 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.

1.3 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.

1.4 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.

1.5 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.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

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

1.6 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.

1.7 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.

1.8 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.

1.9 Retirement benefits

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

1.10 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.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.11 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.

1.12 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 income and expenditure account.

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 that the values of the investment properties as at 31 December 2022 have been deemed as still in accordance with the valuations estimated by the President as at 31 December 2021.

3 Operating (deficit)/surplus

	2022	2021
	£	£
Operating (deficit)/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	5,920	6,024
	<u>5,920</u>	<u>6,024</u>
Administrative expenses includes the following:		
Allowances and expenses		
- president's expenses	6,105	4,139
- vice president's expenses	2,212	1,484
- delegates' expenses	638	800
- other expenses	126	725
	<u>9,081</u>	<u>7,148</u>
Claims and benefits		
- death claims	500	500
- gifts and grants to members	-	206
	<u>500</u>	<u>706</u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Employees

The average monthly number of persons employed by the Union during the year was 1 (2021 - 3).

	2022 Number	2021 Number
Total	1	3

5 Tangible fixed assets

	Office equipment and motor vehicles £
Cost	
At 1 January 2022	19,807
Additions	30,899
Disposals	(36,073)
At 31 December 2022	14,633
Depreciation and impairment	
At 1 January 2022	3,220
Depreciation charged in the year	4,104
Eliminated in respect of disposals	(4,475)
At 31 December 2022	2,849
Carrying amount	
At 31 December 2022	11,784
At 31 December 2021	16,587

6 Investment property

	2022 £
Fair value	
At 1 January 2022	725,000
Revaluation	81,500
At 31 December 2022	806,500

Investment property comprises of 5 residential properties (2021 - 5 residential properties). The fair value of the investment properties has been arrived based on valuations estimated by the President as at 31 December 2022.

On historical cost basis these would have been included at an original cost of £625,294 (2021 - £625,294).

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6	Investment property	(Continued)	
7	Fixed asset investments	2022	2021
		£	£
	Listed Investments	23,696	24,016
		<u> </u>	<u> </u>
	Movements in fixed asset investments		
		Listed	Total
		Investments	£
		£	£
	Cost or valuation		
	At 1 January 2022	24,016	24,016
	Valuation changes	501	501
		<u> </u>	<u> </u>
	At 31 December 2022	24,517	24,517
		<u> </u>	<u> </u>
	Impairment		
	At 1 January 2022	-	-
		<u> </u>	<u> </u>
	At 31 December 2022	-	-
		<u> </u>	<u> </u>
	Carrying amount		
	At 31 December 2022	24,517	24,517
		<u> </u>	<u> </u>
	At 31 December 2021	24,016	24,016
		<u> </u>	<u> </u>
8	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	6,791	10,800
	Prepayments and accrued income	5,540	3,388
		<u> </u>	<u> </u>
		12,331	14,188
		<u> </u>	<u> </u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Debtors	(Continued)	
	2022	2021
	£	£
Amounts falling due after more than one year:		
Other debtors	-	4,730
	<u>-</u>	<u>4,730</u>
	<u>-</u>	<u>4,730</u>
Total debtors	<u>12,331</u>	<u>18,918</u>
9 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	927	769
Taxation and social security	7,707	2,197
Other creditors	12,000	13,573
	<u>20,634</u>	<u>16,539</u>
	<u>20,634</u>	<u>16,539</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 2022 the balance outstanding was £0 (2021 - £7,958) which is shown in Other Debtors, and of which £0 (2021 - £4,730) is due after one year.

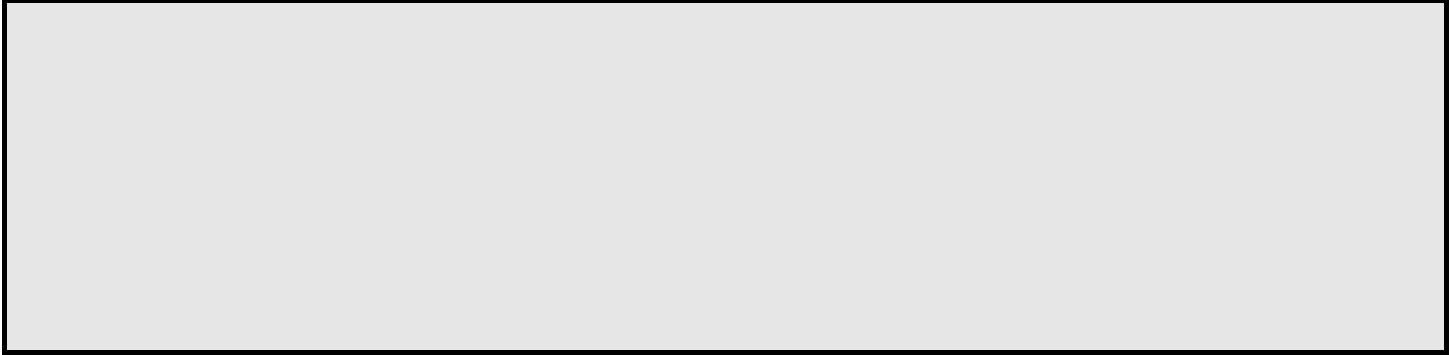
The loan was unsecured, however the Union had received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

11 Honoraria

During the year £1,426 (2021 - £0) was paid in respect of the Trustees.

Accounting policies

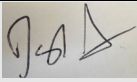

(see notes 84 and 85)



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:	Douglas May (Vice President)	Name:	David Pickles (President)
Date:	25.05.2023	Date:	23.05.2023

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		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)

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 2022, 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 2022 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 United Kingdom, 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 Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees 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 Trustees are responsible for the other information contained within the Annual Report.

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. 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.

Signature(s) of auditor or auditors:



Name(s):

Michael Bath

Profession(s) or Calling(s):

BSc FCA SChA

Address(es):

James Cowper Kreston Audit

The White Building

4 Cumberland Place

Southampton

Postcode

SO15 2NP

Date

5/23/2023

Contact name for inquiries and telephone number:

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 2022, 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 2022 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 United Kingdom, 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 Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the 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

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 Trustees are responsible for the other information contained within the Annual Report.

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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the 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 set out on page 2, 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 Trustees 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 Trustees are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend 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

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.
- Reviewing minutes of meetings of those charged with governance.

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 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 Audit

16 May 2023...

Chartered Accountants
Statutory Auditor

The White Building
4 Cumberland Place
Southampton
Hampshire
SO15 2NP

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 / No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

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

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

Yes

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	David Pickles
Office held	President
Date	



Document

Double-click on icon to open guidance