

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Advance		
Year ended:	31 December 2022		
List no:	566T		
Head or Main Office address:	2nd Floor		
	16/17 High Street		
	Tring		
	Hertfordshire		
Postcode	HP23 5AH		
Website address (if available)	https://www.advance-union.org/		
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:	Linda Rolph		
Telephone Number:	01442 891122		
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:

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
	5,054	385			5,439
Total	5,054	385			A 5,439

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

5,439

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

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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

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	X
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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
Linda Rolph	GS: originally 1997. Last elected Dec 2017
Rose O'Neil	Deputy General Secretary: not elected
Jim Leonard	Assistant General Secretary: not elected
Gerry Moloney	Assistant General Secretary: not elected
Roberta Barbour	Advance Consultant: not elected
Keith Hoyland	Advance Consultant: not elected
Debbie Croucher	Advance Consultant: not elected
Cathy Kelly	NEC Chair: Dec 2020
Sinead Purse	NEC Vice - Chair: Dec 2018
Nicola O'Shea	NEC - North Region: Dec 2020
Grant Wilson	NEC - London & East: Dec 2020
Damien Brown	NEC - Retail Contact Centres: Dec 2020
Dan Allsopp	NEC - Mortgage div'n & intermediaries : Dec 2020
Nicky Jones	NEC – Head office sites: Dec 2020

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		441,131
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		441,131
Investment income (as at page 12)		-282,525
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	88,519	
Total of other income (as at page 4)		88,519
		247,125
Total income		
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		27,047
Administrative expenses (as at page 10)		398,254
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		425,301
Total expenditure		
Interfund Transfers OUT		
Surplus (deficit) for year		-178,176
Amount of general fund at beginning of year		4,126,876
Amount of general fund at end of year		3,948,700

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Management expenses allowance	66,583
Draws and lotteries	21,936
Total other sources	88,519
Total of all other income	88,519

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	16,827
		Advisory Services	
		Training and support	4,833
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Magazine costs	16,827		
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Membership recruitment	10,495
		VAT recoverable	-5,108
carried forward	16,827	Total (should agree with figure in General Fund)	27,047

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
Other income (specify)			
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

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			

Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		121,629
Salaries and Wages included in above	121,629	
Auditors' fees		20,678
Legal and Professional fees		
Occupancy costs		31,574
Stationery, printing, postage, telephone, etc.		8,405
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Bookkeeping		11,560
Donations		19,097
Investment management fee		18,160
Sundry		7,365
Repairs		54
Motor costs		13,459
Office equipment		35,425
Committee and meeting costs		32,223
Other Outgoings		
Bank charges and HP interest		34,964
Depreciation		27,868
Loss on disposal of fixed asset		793
Prizes awarded		15,000
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		398,254
Charged to:	General Fund (Page 3)	398,254
Total		398,254

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	
£	£	£	£	£	£	
General Secretary	16,547	2,376		Car	2,983	21,906

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			8,400
Dividends (gross) from:			59,859
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,101
Other investment income (specify)			
Loss on sale of investments			-90,871
Decrease in investment values			-266,014
			-282,525
		Total investment income	-282,525
		Credited to:	
		General Fund (Page 3)	-282,525
		Political Fund	
		Total Investment Funds	-282,525

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			104,964	90,110		195,074
Additions			2,667			2,667
Disposals			-11,468			-11,468
Revaluation/Transfers						
At end of year			96,163	90,110		186,273
Accumulated Depreciation						
At start of year			94,935	69,894		164,829
Charges for year			4,060	13,510		17,570
Disposals			-10,674			-10,674
Revaluation/Transfers						
At end of year			88,321	83,404		171,725
Net book value at end of year			7,842	6,706		14,548
Net book value at end of previous year			10,029	20,216		30,245

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Equities	2,834,046	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Bonds	218,319	
Total quoted (as Balance Sheet)	3,052,365	
Market Value of Quoted Investment	3,138,531	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Bank deposits	86,166	
Other unquoted investments (to be specified)		
Investment properties	268,000	
Total unquoted (as Balance Sheet)	354,166	
Market Value of Unquoted Investments	354,166	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

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

If YES name the relevant companies:

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

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

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

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	441,131		441,131
From Investments	-282,525		-282,525
Other Income (including increases by revaluation of assets)	88,519		88,519
Total Income	247,125		247,125
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	425,301		425,301
Funds at beginning of year (including reserves)	4,126,876		4,126,876
Funds at end of year (including reserves)	3,948,700		3,948,700
Assets			
	Fixed Assets		14,548
	Investment Assets		3,406,531
	Other Assets		567,478
	Total Assets		3,988,557
Liabilities		Total Liabilities	39,857
Net Assets (Total Assets less Total Liabilities)			3,948,700

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?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

Please see attached appendix

ADVANCE
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
OPERATING INCOME			
Subscriptions		441,131	494,044
Other income	3	66,583	99,749
Draw income		21,936	24,164
		<u>529,650</u>	<u>617,957</u>
OPERATING EXPENDITURE			
Staff costs		121,629	140,352
Services to members	4	35,070	23,774
Committee and meeting costs	5	32,223	32,609
Administration expenses	6	112,206	95,800
Premises and equipment costs	7	109,174	94,638
Prizes awarded		15,000	18,300
		<u>425,301</u>	<u>405,473</u>
OPERATING RESULT		104,349	212,484
INCOME FROM INVESTMENT OPERATIONS			
Investment income		74,360	70,042
Loss on sale of investments		(90,871)	(52,733)
Increase in Investment property values		-	14,000
(Decrease)/Increase in Investment values		(266,014)	242,336
		<u>(282,525)</u>	<u>273,645</u>
COMPREHENSIVE RESULT FOR THE YEAR		<u>(178,176)</u>	<u>486,129</u>
ACCUMULATED SURPLUS BROUGHT FORWARD		4,126,876	3,640,747
ACCUMULATED SURPLUS CARRIED FORWARD		<u><u>3,948,700</u></u>	<u><u>4,126,876</u></u>

ADVANCE
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	8		14,548		30,245
Intangible fixed assets	9		35,212		26,335
INVESTMENTS					
Listed securities	10		3,138,531		3,447,615
Investment property	11		268,000		268,000
			<u>3,456,291</u>		<u>3,772,195</u>
CURRENT ASSETS					
Debtors and prepayments	12	29,860		56,013	
Cash at bank and in hand		502,406		349,173	
			<u>532,266</u>		<u>405,186</u>
CURRENT LIABILITIES					
Creditors and accruals	13	<u>(39,856)</u>		<u>(50,505)</u>	
NET CURRENT ASSETS					
			492,409		354,681
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>3,948,700</u>		<u>4,126,876</u>
NET ASSETS					
			<u><u>3,948,700</u></u>		<u><u>4,126,876</u></u>
Represented by :					
ACCUMULATED SURPLUS					
			<u><u>3,948,700</u></u>		<u><u>4,126,876</u></u>

Linda rolph
L ROLPH

GENERAL SECRETARY

C Kelly
C KELLY

NATIONAL CHAIR

Approved for issue to the members on: 25 Aug 2023

ADVANCE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Operating Activities:		
Comprehensive result	(178,176)	486,129
Adjustments:		
Depreciation/Amortisation	27,868	20,436
Investment income	(74,360)	(70,042)
Loss on sale of investments	90,871	52,733
Change in value of investment property	-	(14,000)
Change in investment values	266,014	(242,336)
Change in debtors	26,153	(32,264)
Change in creditors	4,687	9,274
Loss on disposal of tangible fixed assets	794	2,755
Net cash generated from operating activities	<u>163,852</u>	<u>212,685</u>
Investing activities		
Purchase of tangible fixed assets	(2,667)	(8,083)
Purchase of intangible assets	(19,174)	(27,090)
Purchase of fixed assets investments	(758,232)	(922,600)
Sale of fixed assets investments	775,281	46,222
Investment Income	74,360	70,042
Changes in investment cash deposits	(64,850)	35,145
Proceeds on disposal of investment property	-	325,000
Net cash flow from investing activities	<u>4,718</u>	<u>(481,364)</u>
Financing activities		
Capital element of finance leases repaid	(15,337)	(8,313)
Net cash flow from financing activities	<u>(15,337)</u>	<u>(8,313)</u>
Net increase/(decrease) in cash and cash equivalents	<u>153,233</u>	<u>(276,992)</u>
Cash and cash equivalents at beginning of year	349,173	626,165
Cash and cash equivalents at end of year	<u><u>502,406</u></u>	<u><u>349,173</u></u>

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2022

1.1 Accounting Convention

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

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 Trade Unions 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 adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

1.2 Presentation currency

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

1.3 Going concern

The National Executive Committee regularly monitor the Union's financial position, cash flow and funding sources to ensure the Union can sustain operations for the foreseeable future. Following a review of budgets and long-term financial projections, the National Executive Committee has a reasonable expectation that the Union has adequate resources to continue in operation for the foreseeable future being a minimum of twelve months from the date of approval of these financial statements. Thus the National Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Subscriptions and meeting allowances are accounted for on an accruals basis. Draw income is recognised on cash received basis.

1.5 Expenditure

All expenditure in the accounts is inclusive of VAT where applicable.

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2022

1.6 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.

1.7 Deferred Taxation

Unrealised valuation increases relating to investments and investment properties 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 General Secretary 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 2022 is expected to give rise to a liability to tax.

1.8 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 provided on all tangible fixed assets to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Fixtures, fittings & equipment	20% - 33%
Motor vehicles	25%

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 recognised in the income and expenditure account.

1.9 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.

1.10 Investment properties

Investment properties are initially measured at cost and subsequently measured at fair value. Changes in the fair value of investment properties are recognised in the income and expenditure account.

1.11 Cash and cash equivalents

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

1.12 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 to all of its financial instruments.

Financial assets are recognised in the union's balance sheet when the union becomes party to the contractual provisions of the instrument.

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

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 and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date. They are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure accounts.

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 activity of the Union 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 and derecognised when the Union's obligations are discharged cancelled or they expire.

1.13 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

ADVANCE

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2022

1.14 Realised gains and losses

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

1.15 Leases

Assets held under hire purchase contracts are capitalised and depreciated over the period of the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

2 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Union's 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.

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

The Union consider that there were no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 OTHER INCOME	2022	2021
	£	£
Management expenses allowance	66,500	99,749
Other	83	-
	<u>66,583</u>	<u>99,749</u>

4 SERVICES TO MEMBERS	2022	2021
	£	£
Magazine costs	16,827	16,896
Membership supplies and recruitment	10,495	283
Postage	393	783
Telephone and fax	7,630	8,462
Training and support	4,833	2,249
VAT recoverable	(5,108)	(4,899)
	<u>35,070</u>	<u>23,774</u>

5 COMMITTEE AND MEETING COSTS	2022	2021
	£	£
External committee costs	18,981	20,137
Management expenses	10,319	7,908
Other committee and area meetings	2,923	4,564
	<u>32,223</u>	<u>32,609</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

6	ADMINISTRATION EXPENSES	2022	2021
		£	£
	Audit and accountancy	20,678	19,598
	Bookkeeping	11,560	10,969
	Legal and professional	-	1,039
	Bank commission charges	34,964	14,140
	Donations	19,097	25,636
	Printing and stationery	382	594
	Gifts and samples	225	9
	Entertainment	-	12
	Sundry expenses	7,140	5,943
	Investment management fee	18,160	17,860
		<u>112,206</u>	<u>95,800</u>
7	PREMISES AND EQUIPMENT COSTS	2022	2021
		£	£
	Rent, rates and insurance	26,368	20,830
	Repairs and maintenance	54	2,390
	Utilities	5,206	2,040
	Motor	13,459	8,487
	Office equipment and computer	35,425	37,700
	Loss on sale of fixed assets	794	2,755
	Depreciation and Amortisation	27,868	20,436
		<u>109,174</u>	<u>94,638</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

8	TANGIBLE FIXED ASSETS		Motor Vehicles £	Fixtures, fittings & equipment £	Total £
	COST				
	At 1 January 2022		90,110	104,964	195,074
	Additions		-	2,667	2,667
	Disposals		-	(11,468)	(11,468)
	At 31 December 2022		<u>90,110</u>	<u>96,163</u>	<u>186,273</u>
	ACCUMULATED DEPRECIATION				
	At 1 January 2022		69,894	94,935	164,829
	Charge for the year		13,510	4,060	17,570
	Relating to disposals		-	(10,674)	(10,674)
	At 31 December 2022		<u>83,404</u>	<u>88,321</u>	<u>171,725</u>
	NET BOOK VALUE				
	At 31 December 2022		<u>6,706</u>	<u>7,842</u>	<u>14,548</u>
	At 31 December 2021		<u>20,216</u>	<u>10,029</u>	<u>30,245</u>
9	Intangible Fixed Assets		Website £		
	COST				
	At 1 January 2022		27,090		
	Additions		19,174		
	At 31 December 2022		<u>46,264</u>		
	AMORTISATION				
	At 1 January 2022		(755)		
	Charge for the year		(10,298)		
	At 31 December 2022		<u>(11,053)</u>		
	NET BOOK VALUE				
	At 31 December 2022		<u>35,212</u>		
	At 31 December 2021		<u>26,335</u>		

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

10 INVESTMENTS

MARKET VALUE	Listed		Bank	Total
	Equities	Bonds	Deposits	
	£	£	£	£
At 1 January 2022	2,915,834	510,465	21,316	3,447,615
Additions	659,033	99,199	-	758,232
Disposals	(492,848)	(373,304)	-	(866,152)
Net movement in cash deposits	-	-	64,850	64,850
Change in Investment Values	(247,973)	(18,041)	-	(266,014)
At 31 December 2022	<u>2,834,046</u>	<u>218,319</u>	<u>86,166</u>	<u>3,138,531</u>

	Cost	Market value
	£	£
Equities	2,567,562	2,834,046
Bonds	246,840	218,319
Bank deposits	86,166	86,166
	<u>2,900,568</u>	<u>3,138,531</u>

11 INVESTMENT PROPERTY

	2022	2021
	£	£
FAIR VALUE		
At 1 January 2022	268,000	628,000
Disposals	-	(374,000)
Increase/(decrease) in value	-	14,000
At 31 December 2022	<u>268,000</u>	<u>268,000</u>

The investment property comprises of a residential house and its fair value is derived by the Union based on research into market evidence of transaction price for similar properties.

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

12	DEBTORS AND PREPAYMENTS	2022	2021
		£	£
	Trade debtors	-	33,250
	Other debtors	6,839	5,564
	Prepayments and accrued income	23,022	17,199
		<u>29,860</u>	<u>56,013</u>
13	CREDITORS AND ACCRUALS	2022	2021
		£	£
	Trade creditors	16,493	12,583
	Other creditors	700	700
	Taxes and social security	1,964	1,706
	Accruals and deferred income	20,700	20,180
	Obligations under finance lease	-	15,336
		<u>39,856</u>	<u>50,505</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

14	FINANCIAL INSTRUMENTS	2022	2021
		£	£
	Financial assets:		
	Measured at fair value through income and expenditure	3,052,365	3,426,299
	Total financial assets	3,052,365	3,426,299

15 OPERATING LEASE COMMITMENTS

At 31 December 2022 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Within one year	11,557	11,557	4,637	4,637
In the second to fifth years inclusive	33,088	46,228	4,637	9,274
After five years	-	-	-	-
	44,645	57,785	9,274	13,911

16 CONTINGENT LIABILITY

As explained in note 1.7, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments and investment properties. If the unrealised valuation increases at 31 December 2022 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £59,491 (2021: £119,409).

17 RELATED PARTY TRANSACTION

There are no related party transactions to disclose in 2022. As seen at note 11, in 2021 the investment property disposed of by the Union was sold, by agreement of the Trustees, to a close family member of one of the key management personnel of the Union for £325,000.

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: <i>Linda rolph</i>	Chairman's Signature: 
Name: Linda Rolph	Name: Cathy Kelly
Date: 25 Aug 2023	Date: 25 Aug 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		No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

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 Auditor

Address(es):

Acre House

11-15 William Road

London

Postcode

NW1 3ER

Date

25/08/2023

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 AUDITORS
TO THE MEMBERS OF
ADVANCE**

Opinion

We have audited the financial statements of Advance (“The Union”) for the year ended 31 December 2022 which comprise the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *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 2022 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 preparing 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

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 (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 being satisfied that they give a true and fair view, and for such internal control as the Union determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the 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 Union either intends to liquidate or to cease operations, or have 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 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:

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

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 most 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.

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.
- 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 physical verification of key assets.
- Obtaining third-party confirmation of material bank balances and investments.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as minutes of meeting 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 the National Executive Committee.

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.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

Use of our report to the members of The Union

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**

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

Date: 25 Aug 2023

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?

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	Linda Rolph
Name	Linda Rolph
Office held	General Secretary
Date	25-Aug-23