

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Hospital Consultants and Specialists Association		
Year ended:	30 September 2023		
List no:	CO\269T		
Head or Main Office address:	Number One		
	Kingsclere Road		
	Overton		
	Basingstoke		
	Hampshire		
Postcode	RG25 3JA		
Website address (if available)	<a href="http://www.hcsa.com">www.hcsa.com</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Paul Donaldson		
Telephone Number:	01256 771777		
Contact name for queries regarding the completion of this return	Paul Donaldson		
Telephone Number:	01256 771777		
E-mail:	generalsecretary@hcsa.com		

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

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

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

[returns@certoffice.org](mailto:returns@certoffice.org)

# Contents

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

# Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	3,182	89			3,271
<b>Total</b>	3,182	89			A 3,271

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

3,271

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
Independent Healthcare	Mr Christopher Khoo		1/11/22 (passed away)
Honorary Secretary	Mukesh Chugh		04 October 2022
Honorary Secretary	John West		21 January 2023
Honorary Secretary	Emma Cox		30 November 2022
Honorary Secretary		Karim Saem, Winston Rennie	8/3/23, 1/2/23
Honorary Secretary		Zarina Smaili, Mark Worthington	3/5/23, 3/5/23

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:



# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
From Members: Contributions and Subscriptions		987,547
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		987,547
<b>Investment income (as at page 12)</b>		3,519
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	10,918	
Income from any other sources (as at page 4)	249	
<b>Total of other income (as at page 4)</b>		11,167
<b>Total income</b>		1,002,233
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		819,947
Administrative expenses (as at page 10)		228,434
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		716
<b>Total expenditure</b>		1,049,097
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		-46,864
<b>Amount of general fund at beginning of year</b>		534,005
<b>Amount of general fund at end of year</b>		487,141

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

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
CHSA Grant Received	10,918
<b>Total federation and other bodies</b>	
	<b>10918</b>
<b>Any Other Sources</b>	
Quilter Financial Services Commission	249
<b>Total other sources</b>	
	<b>249</b>
<b>Total of all other income</b>	
	<b>11,167</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	113,925
Members Legal Expenses	54,534	Advisory Services	
		Other Cash Payments	
Representation – Non Employment Related Issues		Education and Training services	
		Salary Cost	706,022
Communications	19,692	Negotiated Discount Services	
		Other Benefits and Grants (specify)	
Dispute Benefits			
Doctors Pay Campaign/ Balloting	39,699		
<b>carried forward</b>	113,925	<b>Total (should agree with figure in General Fund)</b>	819,947





(See notes 21 and 23)

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

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



(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

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

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

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 Balance Sheet)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

**Political fund account 2 To be completed by trade unions which act as components of a central trade union**

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















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

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

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

Total expenditure

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

Total expenditure

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

Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		74,299
Salaries and Wages included in above	74,299	
Auditors' fees		4,764
Legal and Professional fees		11,371
Occupancy costs		11,592
Stationery, printing, postage, telephone, etc.		7,033
Expenses of Executive Committee (Head Office)		49,945
Expenses of conferences		
Other administrative expenses (specify)		
Miscellaneous Expenses		19,676
Bank Charges		2,511
Computer Maintenance		18,581
<b>Other Outgoings</b>		
Depreciation		3,112
Subscriptions and Affiliations		25,677
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		228,561
Charged to:	General Fund (Page 3)	228,434
	Property Fund	
	Strike Fund	127
<b>Total</b>		228,561

## 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
£	£	£		£		
HCSA President (Fees charged on Self Employed basis)	18,000				18,000	
HCSA General Secretary (Fees charged on Self Employed basis)	18,000				18,000	
Director of Operations	89,245	9,908	8,924		108,077	
All other members of the Executive Committee Received no salary or other benefits from the Association.						

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			3,519
Other investment income (specify)			
			3,519
Total investment income			3,519
Credited to:			
		General Fund (Page 3)	3,519
		Property Fund	
		Strike Fund	
		Political Fund	
Total Investment Funds			3,519



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
<b>Cost or Valuation</b>						
At start of year	210,000		165,204			375,204
Additions			1,966			1,966
Disposals						
Revaluation/Transfers						
At end of year	210,000		167,170			377,170
<b>Accumulated Depreciation</b>						
At start of year			154,722			154,722
Charges for year			3,112			3,112
Disposals						
Revaluation/Transfers						
At end of year			157,834			157,834
<b>Net book value at end of year</b>	210,000		9,336			219,336
<b>Net book value at end of previous year</b>	210,000		10,482			220,482



## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
<b>Unquoted</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	987,547		987,547
From Investments	3,519		3,519
Other Income (including increases by revaluation of assets)	15,392		15,392
<b>Total Income</b>	1,006,458		1,006,458
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,049,224		1,049,224
<b>Funds at beginning of year</b> (including reserves)	605,586		605,586
<b>Funds at end of year</b> (including reserves)	562,820		562,820
<b>Assets</b>			
Fixed Assets			219,336
Investment Assets			
Other Assets			412,051
		<b>Total Assets</b>	631,387
<b>Liabilities</b>		<b>Total Liabilities</b>	68,567
<b>Net Assets (Total Assets less Total Liabilities)</b>			562,820

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="3"/>		
For each ballot held please complete the information below:		
<b>Ballot 1</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="531"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text" value="397"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="387"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value="10"/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text" value=""/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="1"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text" value="1"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="1"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value=""/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text" value=""/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="602"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text" value="401"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="387"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value="14"/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text" value=""/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	

**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**

Yes

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: 13 March 2023 to 16 March 2023

3. Number of days of industrial action: 3

4. Nature of industrial action. Strike 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: 11 April 2023 to 15 April 2023

3. Number of days of industrial action: 4

4. Nature of industrial action. Strike 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: 14 June 2023 to 18 June 2023

3. Number of days of industrial action: 4

4. Nature of industrial action. Strike 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: 13 July 2023 to 18 July 2023

3. Number of days of industrial action: 5

4. Nature of industrial action. Strike 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: 11 August 2023 to 15 August 2023

3. Number of days of industrial action: 4

4. Nature of industrial action. Strike 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: 20 September 2023 to 23 September 2023

3. Number of days of industrial action: 3

4. Nature of industrial action. Strike 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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

### 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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

**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.

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited accounts.

# Accounting policies

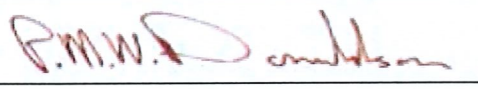
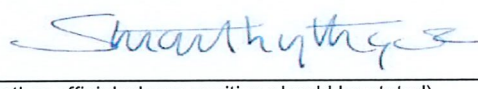
(see notes 84 and 85)

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited accounts.

## 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: 
Name: Paul Donaldson	Name: Stuart Lythgoe (Director of Operations)
Date: 20 March 2024	Date: 20 March 2024

## 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:

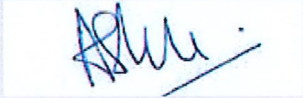
**In our opinion the financial statements:**

- 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)

I have attached a copy of the Hospital Consultants and Specialists Association's annual audited accounts.

Signature(s) of auditor or auditors:



Name(s):

Andrew Fisher BA FCA  
The Alanbrookes Group Ltd

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

24 Glove Factory Studios

Holt

Wiltshire

Postcode

BA14 6RL

Date

27 February 2024

Contact name for inquiries and  
telephone number:

Andrew Fisher  
01380 722 918

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

## 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

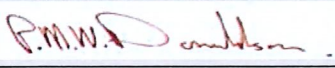
### Section two

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:

Signature	
Name	Paul Donaldson
Office held	General Secretary
Date	20 March 2024

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION  
EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**



**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**Contents**

	<b>Pages</b>
Executive Committee's Report	1
Auditor's Report	2 - 3
Income and Expenditure Account	4 - 5
Balance Sheet	6
Notes to the financial statements	7 - 9

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**EXECUTIVE COMMITTEE'S REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The Executive Committee present their annual report and the financial statements of the Association for the year ended 30 September 2023.

**Principal activity**

The principal activity of the Association in the year under review was that of promoting, protecting, advancing and representing the interests of its members in relation to their employing authorities, the National Health Service, and the private medical sector.

**Statement of the Executive Committee's responsibilities**

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

The Association's Executive Committee is required to prepare financial statements for each financial year. The Executive Committee has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing those financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Executive Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. The Executive Committee is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure of information to auditors**

The Executive Committee who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information of which the Association's auditors are not aware; and
- they have taken all steps that they ought to have taken as members of the Executive Committee to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

**Auditors**

The auditors, The Alanbrookes Group Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report was approved by the Executive Committee on 27 February 2024 and signed on its behalf by:



.....  
Dr S Narayanan - President

## INDEPENDENT AUDITORS REPORT TO MEMBERS OF THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION

### **Opinion**

We have audited the financial statements of The Hospital Consultants and Specialists Association for the year ended 30 September 2023 which comprise the Income and Expenditure Account, Balance Sheet and the related notes, 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 - Section 1A for Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 September 2023 and of its surplus/(deficit) for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 6 to the financial statements 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 Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

### **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 Executive Committee Report.

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records or returns;
- we have not received all the information and explanations we require for our audit.

**INDEPENDENT AUDITORS REPORT TO MEMBERS OF THE HOSPITAL  
CONSULTANTS AND SPECIALISTS ASSOCIATION**

.....continued

**Responsibilities of the Executive Committee**

As explained more fully in the Executive Committee Responsibilities Statement set out on page 1, the Executive Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

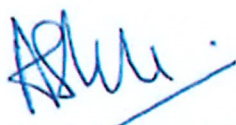
**Auditor's responsibilities for the audit of the financial statements**

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 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.

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



.....  
Andrew Fisher BA FCA, Statutory Auditor  
The Alanbrookes Group Ltd  
24 Glove Factory Studios  
Holt  
Wiltshire  
BA14 6RL

27 February 2024

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
Subscriptions		987,547		925,130
<b>Other income</b>				
Grant income receivable	10,918		7,343	
Bank interest receivable	3,519		45	
Commissions receivable	249		-	
Strike fund donations from members	4,225		-	
	18,911		7,388	
Less: Corporation tax charge	(716)		(9)	
		18,195		7,379
		1,005,742		932,509
 <b>EXPENDITURE</b>				
Staff salaries	653,242		590,254	
Employer's national insurance	57,324		53,373	
Staff pensions	64,723		56,489	
Death in service and accident insurance	5,032		4,466	
Recruitment costs	280		571	
Staff and representatives training costs	2,094		11,928	
President's fees	18,000		18,000	
General Secretary's fees	18,000		18,000	
Wellbeing programme speaker's fees	750		500	
Equipment leasing charges	608		608	
Rates and utilities	5,572		1,120	
Office insurance	1,763		1,611	
Telephone and postage	5,777		6,771	
Cleaning expenses	1,235		1,265	
Printing and stationery	1,256		1,426	
Repairs and renewals	3,649		7,812	
Sundry expenses	5,591		3,724	
Direct debit processing costs	7,689		7,396	
Stripe fees	127		-	
Professional indemnity insurance	1,910		1,833	
IT costs	18,581		15,444	
Membership and affiliations	25,677		23,000	
Travelling and meeting costs	13,945		20,968	
Members' legal expenses	54,534		98,893	
Doctors pay campaign and balloting costs	39,699		-	
Event management	941		1,500	
Marketing and promotions	2,306		2,870	
Website costs	6,030		5,270	
CRM costs	10,415		8,550	
Legal and professional fees	11,371		9,056	
Audit fees	4,764		4,120	

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

.....continued

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
Bank charges and interest	2,511		2,613	
Depreciation	3,112		3,494	
	<u>1,048,508</u>		<u>982,925</u>	
<b>Net operating surplus/(deficit) for the year before other gains and losses</b>		<b>(42,766)</b>		<b>(50,416)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Unrealised gains on revaluation of freehold property		-		18,266
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		<u><u>(42,766)</u></u>		<u><u>(32,150)</u></u>

## THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		219,336		220,482
<b>Current assets</b>					
Stock of stationery		100		100	
Debtors and prepayments		29,759		14,730	
Cash at bank and in hand		382,192		906,393	
		<u>412,051</u>		<u>921,223</u>	
<b>Current liabilities</b>					
Creditors and accruals		45,694		503,574	
Corporation tax		731		15	
Social security and other taxes		16,163		15,633	
Grants received in advance	4	5,979		16,897	
		<u>68,567</u>		<u>536,119</u>	
<b>Net current assets</b>			<u>343,484</u>		<u>385,104</u>
<b>NET ASSETS</b>			<u><u>562,820</u></u>		<u><u>605,586</u></u>
<b>Financed by:</b>					
<b>Property fund</b>					
Donations from members		14,026		14,026	
Revaluation surplus		57,555		57,555	
		<u>71,581</u>		<u>71,581</u>	
<b>Strike fund</b>			4,098		-
<b>Accumulated fund</b>			<u>487,141</u>		<u>534,005</u>
<b>TOTAL FUNDS</b>	5		<u><u>562,820</u></u>		<u><u>605,586</u></u>

The financial statements were approved on 27 February 2024 by the Executive Committee of the Association and signed on their behalf by:



.....  
Dr S Narayanan – President



.....  
Dr P McGowan – Treasurer

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**1. Accounting policies**

**1.1. Basis of preparation of the financial statements**

The financial statements are prepared in accordance with the historical cost convention as modified by the revaluation of freehold property, and in accordance with the FRS 102 Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**1.2. Income**

Subscriptions received are credited to the Income and Expenditure Account for the accounting period to which they relate. Amounts received relating to future accounting periods are not taken to the Income and Expenditure Account but are carried forward as amounts received in advance.

Other income is included in the Income and Expenditure Account when receivable.

Grants received are recognised in the Income and Expenditure Account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute. Grants for immediate financial support or to cover costs already incurred are recognised immediately in the Income and Expenditure Account. Grants received towards the general activities of the Association over a specific period are recognised in the Income and Expenditure Account over that period. All grants in the Income and Expenditure Account are recognised when all conditions for receipt have been complied with.

**1.3. Tangible fixed assets and depreciation**

**Revalued assets**

All assets are carried at historical cost except freehold property, which the Executive Committee have opted to revalue. Revaluations will be made with sufficient regularity to ensure that the carrying value does not differ materially from that at the end of the reporting period.

**Non-depreciation of freehold property**

The estimated residual value of the Association's freehold property is approximately equal to its net book value. It is the Association's policy to maintain this property to a high standard, so that the estimated residual value will not be impaired over time. The costs of the maintenance are charged to the Income and Expenditure Account as they are incurred. The Executive Committee are of the opinion that any depreciation in respect of the freehold property would be immaterial and consequently no provision is made in the accounts for such depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful economic life, as follows:

Fixtures and fittings	-	25%	reducing balance
Office equipment	-	25%	reducing balance



**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

.....continued

**2. Average number of employees**

The average number of employees during the year was 18 (2022 – 17).

**3. Tangible fixed assets**

	<b>Freehold property £</b>	<b>Fixtures &amp; fittings £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
As at 1 October 2022	210,000	11,707	153,497	375,204
Additions	-	-	1,966	1,966
	<hr/>	<hr/>	<hr/>	<hr/>
As at 30 September 2023	210,000	11,707	155,463	377,170
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
As at 1 October 2022	-	11,533	143,189	154,722
Charge for the year	-	43	3,069	3,112
	<hr/>	<hr/>	<hr/>	<hr/>
As at 30 September 2023	-	11,576	146,258	157,834
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book value</b>				
As at 30 September 2023	210,000	131	9,205	219,336
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As at 30 September 2022	210,000	174	10,308	220,482
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The legal title to the freehold property is held by a nominee company, HCSA (Number One) Limited on behalf of the Members of the Association. The freehold property was professionally valued at £210,000 on 4 October 2022. The historical cost of the revalued freehold property was £152,445 and the aggregate depreciation thereon would have been £Nil.

The Executive Committee are not aware of any material changes in the value of the property since 4 October 2022 and the valuation has therefore not been updated in the current year.

**THE HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

.....continued

**4. Grants received in advance**

The Association had previously received a grant of £24,240 from the Covid-19 Healthcare Support Appeal (CHSA) towards the future costs of running a 2 year wellbeing programme commencing October 2021. This grant was deferred so as to be released to the Income and Expenditure Account against the future expenditure of this programme as incurred over that 2 year period. As at 30 September 2023, £5,979 of this grant income remained unspent and has been carried forward against future expenditure.

**5. Movement in funds**

	<b>Balance at 1 October 2022 £</b>	<b>Surplus/ (deficit) £</b>	<b>Transfers £</b>	<b>Balance at 30 September 2023 £</b>
<b>Property fund:</b>				
Donations from members	14,026	-	-	14,026
Revaluation surplus	57,555	-	-	57,555
<b>Strike fund</b>	-	4,098	-	4,098
<b>Accumulated fund</b>	534,005	(46,864)	-	487,141
	<u>605,586</u>	<u>(42,766)</u>	<u>-</u>	<u>562,820</u>

**6. FRC Ethical Standard – provision available for small entities**

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Fees payable to the Association's auditor in the year:

For the audit of the financial statements £4,764

For all other services £390

**7. General information**

The Hospital Consultants and Specialists Association is a trade union.

The office address is 1 Kingsclere Road, Overton, Basingstoke, RG25 3JA.