

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Affinity		
Year ended:	31 December 2023		
List no:	615T		
Head or Main Office address:	Bedford Heights		
	Brickhill Drive		
	Bedford		
Postcode	MK41 7PH		
Website address (if available)	www.workaffinity.co.uk		
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:	Mark V Brown		
Telephone Number:	01234 716005		
Contact name for queries regarding the completion of this return	Emma Stopford		
Telephone Number:	01234 716005		
E-mail:	emma.stopford@workaffinity.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
	16,496		4	259	16,759
Total	16,496		4	259	A 16,759

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

16,322

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

95

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
----	----------

If yes, state the number of affiliated unions:

--

and names:

--

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		1,787,987
From Members: Other income from members (specify)		
Ancillary services		639,500
Total other income from members		639,500
Total of all income from members		2,427,487
Investment income (as at page 12)		78,153
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		2,505,640
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		978,268
Administrative expenses (as at page 10)		1,519,961
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		2,498,229
Interfund Transfers OUT		
Surplus (deficit) for year		7,411
Amount of general fund at beginning of year		1,829,479
Amount of general fund at end of year		1,836,890

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	261,384
Consulting	261,384	Advisory Services	
		Other Cash Payments	
Representation – Non Employment Related Issues		Education and Training services	
		Negotiated Discount Services	
Communications		Other Benefits and Grants (specify)	
		Ancillary services	716,884
Dispute Benefits			
carried forward	261,384	Total (should agree with figure in General Fund)	978,268

(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	

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

Political fund account expenditure (a)

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

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

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

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 (e)

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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of 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		1,002,484
Salaries and Wages included in above	997,677	
Auditors' fees		15,732
Legal and Professional fees		21,759
Occupancy costs		24,864
Stationery, printing, postage, telephone, etc.		105,993
Expenses of Executive Committee (Head Office)		39,040
Expenses of conferences		39,040
Other administrative expenses (specify)		
Bank charges and interest		14,781
General expenses		1,514
Computer costs		131,006
Hire purchase interest		891
Charitable donations		142
Staff training		51,945
Other Outgoings		
Depreciation		43,463
Taxation		6,418
(Profit)/Loss on disposal of fixed assets		5,074
(Profit)/Loss on disposal of financial investments		15,822
Interest on overdue taxation		-7
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		1,519,961
Charged to:	General Fund (Page 3)	1,519,961
Total		1,519,961

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 £	
Neilson Smith - Chairman	21,890	1,765	23,728			47,383
Gary Fullbrook - Deputy Chairman and Treasurer	2,250	20	11			2,281
Rhonda Barnes - Vice Chairman	8,161	3				8,164
Mark Brown - General Secretary	135,242	20,306	1,321	Car allowance	21,000	177,869

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)			74,108
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			3,423
Other investment income (specify)			
Interest on loans			622
			78,153
		Total investment income	78,153
		Credited to:	
		General Fund (Page 3)	78,153
		Political Fund	
		Total Investment Funds	78,153

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
168,915	Fixed Assets (at page 14)		136,219
1,370,150	Investments (as per analysis on page 15)		
	Quoted (Market value £ (1,425,879)		1,425,879
	Unquoted		
	Total Investments		1,425,879
	Other Assets		
	Loans to other trade unions		
124,496	Sundry debtors		132,482
342,087	Cash at bank and in hand		342,442
	Income tax to be recovered		
13,910	Stocks of goods		4,840
	Others (specify)		
	Total of other assets		479,764
2,019,558	Total assets		2,041,862
1,829,479	General fund (page 3)		1,836,890
	Liabilities		
	Amount held on behalf of central trade union political fund		
£22,336	Tax payable		592
£69,949	Sundry Creditors		68,395
£73,795	Accrued expenses		115,205
£23,999	Hire purchase		15,000
	Deferred tax		5,780
	Total liabilities		204,972
	Total assets		2,041,862

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			194,016	78,039		272,055
Additions			40,443			40,443
Disposals			-10,306	-45,040		-55,346
Revaluation/Transfers						
At end of year			224,153	32,999		257,152
Accumulated Depreciation						
At start of year			86,861	16,279		103,140
Charges for year			32,792	10,671		43,463
Disposals			-9,032	-16,638		-25,670
Revaluation/Transfers						
At end of year			110,621	10,312		120,933
Net book value at end of year			113,532	22,687		136,219
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Groupo Santander	633	
Lloyds TSB Group PLC Ordinary Shares (25p)	2,946	
NatWest Ordinary Shares (25p)	1,920	
Killik & Co Investment Portfolio	1,420,380	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	1,425,879	
Market Value of Quoted Investment	1,425,879	
Unquoted		
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		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

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

If YES name the relevant companies:

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

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

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

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	2,427,487		2,427,487
From Investments	78,153		78,153
Other Income (including increases by revaluation of assets)			
Total Income	2,505,640		2,505,640
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	2,498,229		2,498,229
Funds at beginning of year (including reserves)	1,829,479		1,829,479
Funds at end of year (including reserves)	1,836,890		1,836,890
Assets			
Fixed Assets			136,219
Investment Assets			1,425,879
Other Assets			479,764
		Total Assets	2,041,862
Liabilities		Total Liabilities	204,972
Net Assets (Total Assets less Total Liabilities)			1,836,890

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: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" 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.

See attachment "Notes to the financial statements".

Accounting policies



(see notes 84 and 85)

See attachment "Notes to the financial statements".

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:	
			<small>(or other official whose position should be stated)</small>
Name:	Mark Brown	Name:	Neilson Smith
Date:	20.03.2024	Date:	20.03.2024

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

See attached.

Signature(s) of auditor or auditors:

Paul Tucker

Name(s):

MRT Accountants Ltd

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

Market House

10 Market Walk

Saffron Walden

Essex

Postcode

CB10 1JZ

Date

27/03/2024

Contact name for inquiries and telephone number:

Paul Tucker - 01799 521301

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	<i>Paul Tucker</i>
Name	Paul Tucker on behalf of MRT Accountants Ltd
Address	Market House, 10 Market Walk, Saffron Walden, Essex, CB10 1JZ
Date	27/03/2024
Contact name and telephone number	Paul Tucker - 01799 521301

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. ACTIVITIES AND ACCOUNTING POLICIES**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" applicable to entities subject to the small entity regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Union's accounting policies (see note 2).

The following principle accounting policies have been applied:

(b) Income

Income represents subscriptions receivable from members during the year, income receivable from investments and monies on deposit, and the surplus arising from the trading activities of the Union.

Income is recognised to the extent that it is probable that the economic benefits will flow to the Union and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and other sales taxes. The following criteria must also be met before income is recognised:

Income from subscriptions is recognised in the period in which subscription is due from the member and when all of the following conditions are satisfied:

- the amount of income can be measured reliably
- it is probable that the Union will receive the consideration due under the description

Ancillary services are recognised in full on an accruals basis.

(c) Investments

Fixed asset investments, which consist of investments in quoted shares, traded bonds and similar investments, are initially valued at cost and then subsequently at fair value (their market value) at the year end.

Any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year are recognised within the income and expenditure account.

(d) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The company has no bank loans or other more complex financial instruments that require measurement at amortised cost using the effective interest method.

(e) Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably.

Amortisation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives. The estimated working life at the following rates:

Licences & Databases	- 10% pa on cost
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AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

1. ACTIVITIES AND ACCOUNTING POLICIES - CONTINUED**(f) Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives. The estimated working life at the following rates:

Computers and equipment	- 33% pa on cost
Office equipment	- 20% pa on cost
Motor vehicles	- 25% pa on net book value
Furniture and fittings	- 10% pa on cost

The assets' residual values, useful lives and deprecation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

(g) Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises of voucher value less discount.

At each reporting date, inventories are assessed for impairment. If inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the income and expenditure account.

(h) Debtors

Short and long term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(i) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

(j) Employee benefits

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

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

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

(k) Retirement benefits

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

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

2. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The nature of estimation means the actual outcomes could differ from those estimates.

The main areas where judgement and estimates may have a significant effect on the amounts included in the financial statements are:

- Tangible assets – the basis of calculation and assumptions used to perform revaluation and useful economic life of assets used in calculating depreciation.

	2023	2022
	£	£
3. OPERATING SURPLUS		
The operating surplus is stated after charging:		
Depreciation of tangible fixed assets	30,738	21,822
Amortisation of intangible fixed assets	12,725	8,868
Auditors remuneration:		
-audit services	15,732	9,390
-non audit services	9,904	15,214
	<u>9,904</u>	<u>15,214</u>
4. EMPLOYEES		
Staff costs were as follows:		
Wages & Salaries	<u>1,002,484</u>	<u>1,084,444</u>
The average monthly number of employees during the year was as follows:		
Administrative	<u>16</u>	<u>17</u>
5. CONTRIBUTIONS FROM MEMBERS		
Subscriptions	1,787,987	1,895,882
Ancillary services	639,500	692,277
	<u>2,427,487</u>	<u>2,588,159</u>
6. INVESTMENT INCOME		
Dividends and royalties	74,108	76,348
Bank interest	3,423	593
Interest received on loans	622	471
	<u>78,153</u>	<u>77,412</u>

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	as restated £
7. PREMISES, EQUIPMENT AND STAFF		
Staff remuneration and severance	1,002,484	1,084,444
Rent, rates and maintenance	10,063	7,997
Light and heat	1,740	861
	<u>1,014,287</u>	<u>1,093,302</u>
8. ADMINISTRATION		
Printing, stationery and publications	62,895	20,826
Committee and travelling expenses	78,080	101,228
Staff training	51,945	23,112
Postage	8,908	13,302
Telephone	34,190	40,343
Computer costs	131,006	117,114
Bank charges and interest	14,781	18,197
Insurance	13,061	12,491
Lease and hire purchase interest	891	297
Sundry expenses	1,656	6,990
	<u>397,413</u>	<u>353,900</u>
9. DEPRECIATION		
Amortisation on intangible fixed assets	12,725	8,868
Depreciation on tangible fixed assets	30,738	21,822
	<u>43,463</u>	<u>30,690</u>
10. ANCILLARY SERVICES SURPLUS/(DEFICIT)		
Ancillary services income	639,500	692,277
Ancillary services expenditure	(716,884)	(715,302)
	<u>(77,384)</u>	<u>(23,025)</u>
11. TAXATION		
The Union is not subject to taxation on its normal activities, but is taxable in respect of any profits arising from its trading activities and on its investment income. Provision has been made in the accounts in respect of corporation tax due as follows:		
	2023	2022
Current tax	£	£
UK corporation tax on surplus for the year	592	1,300
Adjustments in respect of prior years	46	270
Deferred tax	5,780	-
Total current tax	<u>6,418</u>	<u>1,570</u>

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

12. INTANGIBLE FIXED ASSETS

	Licences & Databases £	Total £
COST		
1 January 2023	120,596	120,596
Additions	12,905	12,905
31 December 2023	<u>133,501</u>	<u>133,501</u>
AMORTISATION & IMPAIRMENT		
1 January 2023	26,936	26,936
Charge for year	12,725	12,725
31 December 2023	<u>39,661</u>	<u>39,661</u>
NET BOOK VALUE		
31 December 2023	<u>93,840</u>	<u>93,840</u>
31 December 2022	<u>93,660</u>	<u>93,660</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Motor Vehicles £	Furniture & Fittings £	Total £
COST					
1 January 2023	62,587	10,833	78,039	-	151,459
Additions	27,538	-	-	-	27,538
Disposals	(10,306)	-	(45,040)	-	(55,346)
31 December 2023	<u>79,819</u>	<u>10,833</u>	<u>32,999</u>	<u>-</u>	<u>123,651</u>
DEPRECIATION					
1 January 2023	49,278	10,647	16,279	-	76,204
Disposals	(9,032)	-	(16,638)	-	(25,670)
Charge for year	20,007	60	10,671	-	30,738
31 December 2023	<u>60,253</u>	<u>10,707</u>	<u>10,312</u>	<u>-</u>	<u>81,272</u>
NET BOOK VALUE					
31 December 2023	<u>19,566</u>	<u>126</u>	<u>22,687</u>	<u>-</u>	<u>42,379</u>
31 December 2022	<u>13,309</u>	<u>186</u>	<u>61,760</u>	<u>-</u>	<u>75,255</u>

The net book value of tangible fixed assets includes £22,687 (2022- £30,249) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £7,562 (2022- £2,750) for the year.

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
14. INVESTMENTS		
Listed investments at valuation	1,425,879	1,370,150
	<u>1,425,879</u>	<u>1,370,150</u>

MOVEMENTS IN INVESTMENTS

	Investments £
Cost or valuation	
At 1 January 2023	1,370,150
Additions	79,374
Revaluations	3,906
Disposals	<u>(27,551)</u>
At 31 December 2023	1,425,879
Carrying amount	
At 31 December 2023	<u>1,425,879</u>
At 31 December 2022	<u>1,370,150</u>

Investments have been revalued as at the year end to fair value (their market value). The original cost of the shares totalled £1,391,908 (2022: £1,386,760).

	2023 £	2022 £
15. DEBTORS AND PREPAYMENTS		
Prepayments and accrued income	48,024	44,056
Other debtors	84,458	80,440
	<u>132,482</u>	<u>124,496</u>

Included within other debtors are amounts due after one year totalling £17,113 (2022 - £11,344), all amounts are recoverable.

	2023 £	2022 £
16. CREDITORS - due within one year		
Creditors and accruals	115,205	73,795
Obligations under hire purchase and finance leases	9,000	9,000
Other creditors	68,395	69,949
Corporation tax	592	22,336
	<u>193,192</u>	<u>175,080</u>

AFFINITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
17. CREDITORS - due after more than one year		
Obligations under hire purchase and finance leases	6,000	14,999
	<u>6,000</u>	<u>14,999</u>

18. RELATED PARTY TRANSACTIONS**Transactions with people with significant control or influence:**

- (a) During the year the Union paid a salary of £21,890 (2022: £20,313) and pension contributions of £23,728 (2022: £22,922) to Mr Neilson Smith in his capacity as Chairman of the Union. Also, during the year, Mr Neilson Smith received a loan from the Union for £20,602 which is subject to interest to the Union at a beneficial rate of 2.5%. The loan is being repaid over a period of 5 years and the amount outstanding as at 31 December 2023 is £17,987.
- (b) During the year the Union paid a salary of £2,250 (2022: £Nil) to Mr Gary Fullbrook, a member of the general council, in his capacity as Deputy Chairman and Treasurer of the Union.
- (c) During the year the Union paid a salary of £8,161 (2022: £7,211) to Mrs Rhonda Barnes, in her capacity of vice chair of the Union.

19. PRIOR PERIOD ADJUSTMENT

A prior year restatement has been made in the current financial statements to reflect the reclassification of staff training costs from legal and professional fees. The amounts are shown in note 8 to the accounts. This has no impact on the overall surplus or deficit for the year and does not affect accumulated funds.

AFFINITY

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF AFFINITY

YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of Affinity for the year ended 31 December 2023, which comprise the income and expenditure account, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 year ending 31 December 2023 and of its surplus at the year ended 31 December 2023;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officers use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the officer 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 officers are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

AFFINITY

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF AFFINITY (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the officer's report. We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 requires us 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; or
- the Union has not maintained satisfactory control over its transactions in accordance with the requirements section 28; or
- the financial statements are not in agreement with the accounting records and returns; or
- the revenue account to which our report relates, and the balance sheet are not in agreement with the books of account of the Union; or
- we have not received all the information and explanations we require for our audit; or
- certain disclosures within the form AR21 of Officers' remuneration specified by law are not made.

Other matter

The financial statements of Affinity for the year ended 31 December 2022 were audited by another auditor who expressed an unmodified opinion on those statements on 29 March 2023.

Responsibilities of the Union's Officers

As explained more fully in the officer's responsibilities statement, the officers 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 officer 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 officer 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 officer either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Extent to which the audit was capable of detecting irregularities, including fraud

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.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud and to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with applicable laws and regulations and for the prevention and detection of fraud. It was identified that the way in which fraud might occur would be through management override of controls made possible by limited segregation of duties, or through collusion.

AFFINITY

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF AFFINITY (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

Extent to which the audit was capable of detecting irregularities, including fraud (continued)

We assessed the risks of material misstatement in respect of fraud through a combination of enquiries of key management and those charged with governance, analytical review of the financial information provided and discussion with the audit engagement team of the areas that would be most susceptible to fraud.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity through enquiries of management and consideration of the nature of the industry and sector. It was determined that the most significant are those that relate to:

- The Trade Union and Labour Relations (Consolidation) Act 1992;
- The Trade Union Reform and Employment Rights Act 1993;
- FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice);
- Employment Law; and
- GDPR under the Data Protection Act 2018.

Based on the results of our risk assessment we designed audit procedures to identify fraud or non-compliance with such laws and regulations identified above. The relevant audit procedures performed included, but weren't limited to:

- enquiry of key management and those charged with governance around actual and potential litigation and claims, and corroborating the responses;
- undertaking a detailed review of the completeness and accuracy of disclosures;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- a review of the Union's compliance with The Trade Union and Labour Relations (Consolidation) Act 1992 and Trade Union Reform and Employment Rights Act 1993, with reference to the legislation requirements; and
- reviewing IT and security processes in respect of personal data and review and evaluation of any GDPR breaches that have arisen.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <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 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.

MRT Accountants Limited

**PAUL TUCKER (SENIOR STATUTORY AUDITOR)
FOR AND ON BEHALF OF MRT ACCOUNTANTS LIMITED
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR**

26/3/2024
**Market House
10 Market Walk
Saffron Walden
Essex
CB10 1JZ**

AFFINITY

OFFICERS' REPORT

YEAR ENDED 31 DECEMBER 2023

The officers present their annual report and financial statements for the year ended 31 December 2023.

Principal activities

Affinity is the major trade union representing staff working in Lloyds Banking Group and TSB Bank. It also represents members in a wide range of other companies. Its primary function is to provide representation services to these members.

Affinity is a public benefit entity.

Officers

The officers who held office during the year and up to the date of signature of the financial statements were as follows:

Rhonda Barnes

Gary Fullbrook

Neilson Smith

Statement of disclosure to auditor

So far as each person who was an officer at the date of approving this report is aware, there is no relevant audit information of which the Union's auditor is aware. Additionally, the officers individually have taken all the necessary steps that they ought to have taken as officers in order to make themselves aware of all relevant audit information and to establish that the Union's auditor is aware of that information.

Officers report

The apparently never-ending expansion in employment law, the cost of fighting cases in the Employment Tribunal and beyond and the extensions in workers' rights into areas that were hard to imagine twenty years ago have created an entirely different environment for trade unions.

Perhaps the most obvious development has been the growth in the range and complexity of the sort of cases Affinity now deals with. Relatively new statutes overlain by the daily development of case law means that the work of those trade unions that are equipped and willing to challenge the unfair behaviour of employers, and there aren't many of them, is now harder than it has ever been.

This development has been accentuated by the clear lack of concern for basic fairness amongst employers in all industries, including in the public sector. There seems no doubt that most leading executives in UK companies will show little concern about the fair treatment of their employees unless they personally are embarrassed by the behaviour of their firms. More effort goes into so-called virtue signalling and the production of glossy policies on fashionable, 'buzz' issues than on the instilling of strong ethical values amongst line managers and a concern for the rights of ordinary members of staff.

An added complexity in the sectors we deal with most has been the sheer inability of most HR practitioners to find ethically sound paths through the sort of complex issues thrown up by modern employment law. Instead, all too often, entirely superficial investigations that miss even basic issues, knee jerk reactions and poor analysis characterise the work of investigation and hearing managers. A failure to grasp even basic legal principles is widespread. It is hard to avoid the conclusion that too many HR staff simply lack the ability to wrangle with the problems thrown up by modern employment law and some of the major issues of the day, such as the right to free speech and gender issues.

AFFINITY**OFFICERS' REPORT (CONTINUED)****YEAR ENDED 31 DECEMBER 2023**

One might expect less sophisticated HR in small businesses but the plague of weak, indeed poor, HR is common even in the largest financial institutions which sit in one of the most regulated industries anywhere in the world and where we represent members on a daily basis. This issue is as much one for the finance sector regulator, the Financial Conduct Authority, which is going to have to develop a more interventionist model, as it is for trade unions. Following campaigning by Affinity, the FCA said it wanted employers to treat staff fairly: it is going to have to back up that expectation with compliance measures because finance sector employers, who can afford any number of defeats at the Employment Tribunal and whose Chief Executives have junior staff to take the flak for policies their seniors have forged, are certainly not going to reform themselves.

Outside the finance sector many employers we deal with need to be helped through the maze of the cases including, disciplinaries, grievances, disability discrimination and free speech issues. With the majority of employers it is possible to develop constructive and nuanced dialogues but not all.

Unsurprisingly, in this undoubtedly challenging environment the needs of our members have changed radically. Individual cases are now more complex than they have ever been and common sense solutions to problems at work rarely commend themselves to employer representatives who are just too junior for the responsibilities they carry. Thus, the law now features as the major determinant in at least 80% of the cases we represent and we have changed how we operate to meet these new challenges.

Affinity now does most of its legal work in-house and external work is limited to very specialist advice and advocacy by leading barristers, whose unrivalled expertise and support has been critical to our efforts. The previous focus on 24 hour, 365 day advice, a service that increasingly was being little used, has been replaced by a re-direction of resources to case analysis and case management. This together with our heavy emphasis on technology, with all IT development done in-house, has allowed us to match even the largest employers, irrespective of their resources and our results across all sectors and occupational groups are testimony to the success of that strategy.

We said last year that we were particularly pleased with our growing membership in universities and education. There is no sector in which free speech and the free exchange of views is more important to a healthy, functioning democracy than further education and defending free speech to safeguard academic rights has been one of our most satisfying campaigns. We now see many fewer cases in universities where the government has legislated to protect freedom of speech. So the symptom of the problem is in remission but if the issues with free speech in universities have taught us anything it is, to use a cliché, that the price of liberty is eternal vigilance. The extremists who want to shut down other peoples' right to speak freely, the trade unions who misguidedly share these perverse agendas and some university top managers who participated in or encouraged censorship and de-platforming are still there. But so is Affinity and we will intervene where we need to, in defence of free speech.

Finally, as 2023 showed, employment problems don't end when people retire and we have dealt with more pension issues in the last year than we have either seen before or could possibly have expected. These have covered the full gamut from underpayment of pensions to technical errors and simply incompetent or under-resourced administration. Most employers go out of their way to resolve issues for a group that has limited industrial clout (they can hardly work to rule) and which needs varying degrees of assistance: but a small number have shown an almost unbelievable lack of concern. They are going to be a special focus of our work for retired members in 2024.

None of this work and achievement would have been possible without our members and the union thanks them for their loyal support and the resources and financial stability they provide. In some sectors, like banking, we are now the only truly independent trade union and we operate with no support or subsidies from the employers with which we deal. That we can do this is down entirely to Affinity's members.

AFFINITY

OFFICERS' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

OFFICERS RESPONSIBILITIES FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

In respect of the preparation of financial statements, the Union's Officers are required to prepare financial statements which give a true and fair view of the state of the affairs of the Union at the year end. The officers are also required to ensure that suitable accounting policies are consistently applied, applicable accounting and reporting standards are followed and that the financial statements are prepared on a going concern basis.

The officers are also responsible for maintaining proper accounting records which disclose the financial position of the Union at any time, for safe guarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

M Brown
General Secretary

Date: 22 March 2024

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?

N/A

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	
Office held	
Date	

Double-click on icon to open guidance