

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Association for Clinical Biochemistry and Laboratory Medicine				
Year ended:	31 December 2023				
List no:	417T				
Head or Main Office address:	130 - 132 Tooley Street				
	London				
Postcode	SE1 2TU				
Website address (if available)	https://www.acb.org.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:	Victoria Logan				
Telephone Number:	020 4542 6041				
Contact name for queries regarding the completion of this return	Miss Cheryl J Taylor				
Telephone Number:	020 4542 6045				
E-mail:	cheryl@acb.org.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
	1,207	45	35	78	1,365
Total	1,207	45	35	78	A 1,365

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

1,365

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

nil

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
President	Dr Bernard Lewis Croal	Mrs Katharine Elizabeth Hayden	05 December 2023
Director	Dr Elizabeth Alice Bateman	Dr Alison Mary Elizabeth De La Pena	05 December 2023
Director	Dr Emma Jane Lewis	Vacant	14 November 2023
Director	Mrs Sophie Hepburn	Mrs Alison Mary Simpson-Jones	14 June 2023
Director	Miss Roanna George	Miss Anna Louise Barton	14 June 2023
Director	Mr John Adrian Shepherd / Dr Jennifer Frances	Dr Stephen Michael Gibson / Dr Kathryn	14 June 2023

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Dr Sarah Jane Glover	Company Secretary and Director (07/11/2019)
Anna Louise Barton	Director (14/06/2023)
Mrs Hazel-Ann Douglas Borthwick	Director (05/05/2017)
Alison Bransfield	Director (14/06/2023)
Carrie Ann Chadwick	Director (13/07/2022)
Dr Alison Mary Elizabeth De La Pena	Director (05/12/2023)
Dr Stephen Michael Gibbons	Director (14/06/2023)
Dr Ian Mark Godber	Director (18/06/2021)
Katharine Elizabeth Hayden	Director (13/07/2022)
Kamaljit Kaur	Director (08/06/2018)
Pervaz Mohammed	Director (03/05/2019)
Benjamin Brett Nicholson	Director (13/07/2022)
Dr Mayur Vinaychandra Patel	Director (03/05/2019)
Ms Rebecca Pattenden	Director (25/06/2020)
Miss Prangige Dilini Christine Peiris	Director (21/09/2020)
Mrs Susan Patricia Prosser	Director (18/06/2021)
Mrs Sarah Michelle Jane Robinson	Director (25/06/2020)
Dr Kathryn Elizabeth Ryan	Director (14/06/2023)
Dr Robyn Lisa Shea	Director (14/05/2019)
Dr Robert John Shorten	Director (25/06/2020)
Alison Mary Simpson-Jones	Director (14/06/2023)
Mrs Alexandra Marie Yates	Director (03/05/2019)

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		292,725
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		292,725
Investment income (as at page 12)		140,250
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	542,751	
Total of other income (as at page 4)		542,751
Total income		975,726
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		153,696
Administrative expenses (as at page 10)		748,345
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		17,138
Total expenditure		919,179
Interfund Transfers OUT		
Surplus (deficit) for year		56,547
Amount of general fund at beginning of year		2,865,272
Amount of general fund at end of year		2,921,819

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	
ACS Income	20,004
Training	15,890
Grants	20,000
Publications	130,777
Regional	12,510
Events	171,271
Other	172,299
Total other sources	542,751
Total of all other income	542,751

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	17,084
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Education	136,612
Communications			
Publication costs	17,084		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	17,084	Total (should agree with figure in General Fund)	153,696

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

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

Political fund account expenditure (b)

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

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

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

Political fund account expenditure (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	

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

Total expenditure

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

Total expenditure

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

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	281,482
Salaries and Wages included in above	281,482
Auditors' fees	20,015
Legal and Professional fees	46,614
Occupancy costs	36,917
Stationery, printing, postage, telephone, etc.	14,046
Expenses of Executive Committee (Head Office)	22,784
Expenses of conferences	
Other administrative expenses (specify)	
Depreciation/Amortisation	39,969
Accountancy Costs	16,034
Irrecoverable VAT	29,296
Marketing and design	7,054
Training	2,870
HR Costs	6,354
Utility Expenses	4,467
Computer Software	29,172
Other Outgoings	
Investment Fees	22,478
Federation of clinical scientists	45,543
Council Activities	26,652
Regions	21,008
ACB Committees	36,043
Student Scholarships	20363
Bank Charges	6,346
Lab Tests Online UK	12,838
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	748,345
Charged to: General Fund (Page 3)	748,345
Total	748,345

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	
Jane Pritchard	44,260	5,046	6,492		55,798
Victoria Logan	29,643	3,671			33,314

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			34,878
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			8,775
Other investment income (specify)			
Loss on disposal			-3,703
Unrealised gain on listed investment			100,300
			140,250
		Total investment income	140,250
		Credited to:	
		General Fund (Page 3)	140,250
		Political Fund	
		Total Investment Funds	140,250

Balance sheet as at
31 December 2023

(see notes 49 to 52)

Previous Year		£	£
304,935	Fixed Assets (at page 14)		297,853
	Investments (as per analysis on page 15)		
2,420,954	Quoted (Market value £ (2,507,790)		2,507,790
	Unquoted		
	Total Investments		2,507,790
	Other Assets		
	Loans to other trade unions		
92,682	Sundry debtors		136,183
	Cash at bank and in hand		346,130
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
21	Other debtors		600
33,359	Prepayments		53,557
46,140	Intangible NBV		19,936
	Total of other assets		556,406
	Total assets		3,362,049
2,865,272	General fund (page 3)		2,921,819
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£53,566	Trade Creditors		84,929
£1,223	Amount owed to group undertakings		673
£1,736	Corporation Tax		487
£44,438	Other Taxation and Social Security		53,692
£267,680	Other Creditors		76,598
£82,158	Accruals and Deferred Income		179,188
£38,464	Other loans		27,816
	Provisions		16,847
	Total liabilities		440,230
	Total assets		3,362,049

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		536,224	59,262			595,486
Additions			6,681			6,681
Disposals						
Revaluation/Transfers						
At end of year		536,224	65,943			602,167
Accumulated Depreciation						
At start of year		234,913	55,638			290,551
Charges for year		10,725	3,038			13,763
Disposals						
Revaluation/Transfers						
At end of year		245,638	58,676			304,314
Net book value at end of year						
		290,586	7,267			297,853
Net book value at end of previous year						
		301,311	3,624			304,935

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
HSBC managed investment account	609,601	
Ascot Lloyd investments	900,963	
Tribe Impact Capital	997,917	
Adjustment	-691	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	2,507,790	
Market Value of Quoted Investment	2,507,790	
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

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Clinical Biochemistry Conferences	SC241956

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

Yes

No

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	292,725		292,725
From Investments	140,250		140,250
Other Income (including increases by revaluation of assets)	542,751		542,751
Total Income	975,726		975,726
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	919,179		919,179
Funds at beginning of year (including reserves)	2,865,272		2,865,272
Funds at end of year (including reserves)	2,921,819		2,921,819
Assets			
Fixed Assets			297,853
Investment Assets			2,507,790
Other Assets			556,406
		Total Assets	3,362,049
Liabilities		Total Liabilities	440,230
Net Assets (Total Assets less Total Liabilities)			2,921,819

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p> <p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>Ballot 2</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>Ballot 3</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot <input style="width: 50px; height: 15px;" type="text"/></p>	

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

Please see attached Appendix

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

The association is a private company limited by guarantee, incorporated in the United Kingdom (England and Wales). Its registered office and principal place of business is 130-132, Tooley Street, London SE1 2TU. The company registration number is 00863235.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006

The association is a parent undertaking of a small group and as such is not required by Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

The following principal accounting policies have been applied:

2.2 Going concern

The association's forecasts and projections, taking account of possible changes in trading performance, and also from its level of reserves show that the association can meet its liabilities as they fall due.

On this basis, the directors consider that the company will continue in operational existence for the foreseeable future and accordingly consider it appropriate to prepare the financial statements on a going concern basis.

2.3 Turnover

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

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Annual subscriptions are allocated according to their renewal date. Subscriptions relating to the year are included in the Statement of Comprehensive Income and those relating to the following year are shown in creditors as deferred income.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.5 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.6 Pensions

The association operates a defined contribution group personal pension scheme for its employees. Annual contributions by the association in respect of the group personal pension scheme available to staff members are charged to the Statement of Comprehensive income in the period in which they are payable.

2.7 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.8 Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.9 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Software	-	4	years
----------	---	---	-------

2.10 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and 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.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2%
Office equipment	-	25%
Computer equipment	-	33%

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.11 Valuation of investments

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.12 Debtors

Short-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.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.13 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.14 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Statement of financial position date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of financial position.

2.15 Grants and Bursaries

The association provides grants for research purposes on an annual basis. Grants are included in the Statement of Comprehensive Income when the grant award has been made and therefore when committed.

2.16 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.17 The Provision of Agency Arrangements

The company has taken on contracts that includes an element which is under an agency arrangement. All monies received as an agent is included within other creditors, and payments made under the agency arrangement, once paid, reduces other creditors. Funds held within cash at bank prior to payment is therefore held as a agent and is disclosed in the balance sheet.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

To be able to prepare financial statements in accordance with FRS 102, the company must make certain estimates and judgements that have an impact on the policies and the amount reported in the financial statements. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made.

In the view of the Directors there are no significant estimates or judgements.

4. Turnover

The whole of the turnover is attributable to promoting the advancement of Clinical Biochemistry and Laboratory Medicine. All turnover arose within the United Kingdom.

5. Operating (loss)/profit

The operating (loss)/profit is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	13,763	18,470
Amortisation of intangible fixed assets	26,204	26,210
Auditors' fees - audit services	20,000	19,965
- non audit services - tax	825	825
- audit related services	2,200	2,500
Defined contribution pension cost	19,600	25,054
	=====	=====

6. Employees

The average monthly number of employees, including directors, during the year was 6 (2022 - 6).

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Interest receivable

	2023	2022
	£	£
Other interest receivable	8,775	1,270
	8,775	1,270
	8,775	1,270

8. Taxation

	2023	2022
	£	£
Corporation tax		
Current tax on profits for the year	497	1,746
Adjustments in respect of previous periods	(205)	-
	292	1,746
	292	1,746
Deferred tax		
Origination and reversal of timing differences	16,847	(24,278)
	16,847	(24,278)
	16,847	(24,278)
Taxation on profit/(loss) on ordinary activities	17,139	(22,532)
	17,139	(22,532)

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Taxation (continued)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2022 - *lower than*) the standard rate of corporation tax in the UK of 19% (2022 - 19%). The differences are explained below

	2023 £	2022 £
Profit on ordinary activities before tax	73,686	458,989
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2022 - 19%)	14,000	87,208
Effects of:		
Income not deductible for tax purposes	(177,544)	15,521
Capital allowances for year in excess of depreciation	7,594	(91,781)
Expenditure not deductible for tax purposes	160,748	-
Exempt ABGH distributions	(5,493)	-
Adjustments to tax charge in respect of prior periods	(205)	-
Capital gains/(losses)	20,180	-
Movement in deferred tax not recognised	(2,141)	-
Capital gains	-	(7,415)
Changes in provisions leading to an increase (decrease) in the tax charge	-	(24,278)
Exempt dividends	-	(1,787)
Total tax charge for the year	17,139	(22,532)

Factors that may affect future tax charges

On 3 March 2022, the government announced its intention to increase the corporation tax rate from 1 April 2023. This rate will taper from 19% for businesses with taxable profits of less than £50,000 to 25% for businesses with profits over £250,000.

THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Intangible assets

	Software £
Cost	
At 1 January 2023	106,869
At 31 December 2023	<u>106,869</u>
Amortisation	
At 1 January 2023	60,729
Charge for the year	26,204
At 31 December 2023	<u>86,933</u>
Net book value	
At 31 December 2023	<u>19,936</u>
At 31 December 2022	<u>46,140</u>

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
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(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Tangible fixed assets

	Long-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2023	536,224	58,199	59,262	653,685
Additions	-	4,605	2,076	6,681
Disposals	-	(5,670)	-	(5,670)
At 31 December 2023	<u>536,224</u>	<u>57,134</u>	<u>61,338</u>	<u>654,696</u>
Depreciation				
At 1 January 2023	234,913	58,199	55,638	348,750
Charge for the year	10,725	192	2,846	13,763
Disposals	-	(5,670)	-	(5,670)
At 31 December 2023	<u>245,638</u>	<u>52,721</u>	<u>58,484</u>	<u>356,843</u>
Net book value				
At 31 December 2023	<u>290,586</u>	<u>4,413</u>	<u>2,854</u>	<u>297,853</u>
At 31 December 2022	<u>301,311</u>	<u>-</u>	<u>3,624</u>	<u>304,935</u>

11. Fixed asset investments

	Listed investments £
At valuation	
At 1 January 2023	2,420,954
Additions	626,049
Disposals	(648,247)
Revaluations	109,034
At 31 December 2023	<u>2,507,790</u>

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Fixed asset investments (continued)

Biochemistry Conferences. Clinical Biochemistry Conferences is a company limited by guarantee and a registered charity. The company was incorporated on 4 November 1965 and the objects of the charity are to advance, spread and increase the knowledge, for the public benefit, of all aspects of the study of medical science concerned with clinical biochemistry and laboratory medicine and their diagnostic systems.

Clinical Biochemistry Conferences prepares accounts to 31 December. The latest accounts prepared for the year ended 31 December 2023 show a profit of £147 (2022 - loss of £16,300) and total reserves of £673 (2022 - £526).

12. Debtors

	2023 £	2022 £
Trade debtors	136,183	92,682
Other debtors	600	21
Prepayments and accrued income	53,557	33,359
	<u>190,340</u>	<u>126,062</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	10,648	10,648
Trade creditors	84,929	53,566
Amounts owed to group undertakings	673	1,223
Corporation tax	487	1,736
Other taxation and social security	53,692	44,438
Other creditors	76,598	267,680
Accruals and deferred income	179,188	82,158
	<u>406,215</u>	<u>461,449</u>

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Other loans	17,168	27,816
	17,168	27,816
	17,168	27,816

15. Loans

Analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year		
Other loans	10,648	10,648
	10,648	10,648
Amounts falling due 1-2 years		
Other loans	10,648	10,648
	10,648	10,648
Amounts falling due 2-5 years		
Other loans	6,520	17,168
	6,520	17,168
	27,816	38,464

The above loan is unsecured.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Deferred taxation

	2023 £	2022 £
At beginning of year	-	(24,278)
Charged to profit or loss	(16,847)	24,278
At end of year	<u>(16,847)</u>	<u>-</u>

The deferred taxation balance is made up as follows:

	2023 £	2022 £
Capital gains	(16,847)	-
	<u>(16,847)</u>	<u>-</u>

17. Reserves

Investment reserve

The investment reserve represents the unrealised increase in market value above original cost on listed investments held at the end of the financial period.

Other reserves

The fixed asset fund represents the balance of the association's funds that are invested in tangible fixed assets, intangibles and investments at cost less depreciation, amortisation, provision for any diminution in value and also less the balance owed to the Clinical Biochemistry Conferences.

Profit and loss account

Includes all other current and prior period retained profits and losses.

18. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL
BIOCHEMISTRY AND LABORATORY MEDICINE)**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Pensions

The company operates a defined contribution pension scheme on behalf of its employees. During the year, pension contributions for those staff amounted to £19,600 (2022 - £25,024). At 31 December 2023 the amounts payable with respect to amounts owed to the pension scheme amounted to £1,880 (2022 - £2,195).

20. Related party transactions

During the year the company increased its loan to to the Clinical Biochemistry Conferences by £147. At 31 December 2023 £673 (2022 - £526) was due to the Clinical Biochemistry Conferences, a subsidiary of the association, in the form of an interest-free loan.

Accounting policies


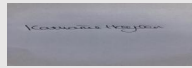
(see notes 84 and 85)

Please see attached Appendix

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Victoria Logan	Name:	Katharine Hayden (president at year end)
Date:	13 Jun 2024	Date:	13 Jun 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		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)

Please see attached Appendix

Signature(s) of auditor or auditors:

Please see attached signed Audit Report

Name(s):

HW Fisher LLP

Profession(s) or Calling(s):

Chartered Accountant, Statutory Auditor

Address(es):

Acre House

11-15 William Road

London

Postcode

NW1 3ER

Date

13/06/2024

Contact name for inquiries and telephone number:

Carol Rudge 0207 388 7000

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

THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY MEDICINE)

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY MEDICINE)

Opinion

We have audited the financial statements of The Association for Laboratory Medicine (the 'company') for the year ended 31 December 2023, which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 directors' 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 Company'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 directors with respect to going concern are described in the relevant sections of this report.

THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY MEDICINE)

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY MEDICINE) (CONTINUED)

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 directors 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement set out on page 1, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY MEDICINE) (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, the Companies Act 2006 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

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

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Obtaining third-party confirmation of material bank and loan balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the board minutes, for discussions of irregularities including fraud.
- Reviewing and challenging the assumptions and judgements used by management in determining that there were no significant accounting estimates.
- Performing a physical verification of key assets.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY
MEDICINE (FORMERLY - THE ASSOCIATION FOR CLINICAL BIOCHEMISTRY AND LABORATORY
MEDICINE) (CONTINUED)

auditor's report.

Use of our report

This report is made solely to the company's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's directors 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 company and the company's members for our audit work, for this report, or for the opinions we have formed.

Carol Rudge

Carol Rudge (Senior Statutory Auditor)

for and on behalf of
HW Fisher LLP
Statutory Auditor

Acre House
11-15 William Road
London
NW1 3ER
Date: 20 May 2024

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?

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

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	Victoria Logan
Office held	General Secretary
Date	13 Jun 2024