

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Association of Revenue and Customs		
Year ended:	31 December 2023		
List no:			
Head or Main Office address:	FDA union		
	93-95 Borough High Street		
	London		
Postcode	SE1 1NL		
Website address (if available)	<a href="http://www.fda.org.uk">www.fda.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Dave Penman		
Telephone Number:	0207 401 5571		
Contact name for queries regarding the completion of this return	Lauren Crowley		
Telephone Number:	0207 401 5571		
E-mail:	lauren.crowley@fda.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](mailto:returns@certoffice.org)

# Contents

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

# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	2,564	111			2,675
<b>Total</b>	2,564	111			A 2,675

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

2,575

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

20

## 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
please see attached			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

FDA

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
please see attached	

ARC Committee 1 January 2023 to 31 December 2023

<b>Title of Office</b>	<b>Name of Officer Holding Office</b>	<b>Current Yes / No</b>	<b>Date ceasing to hold office / Appointed for 2 year term or following AGM, whichever is sooner</b>
President	Laurence Hutton	Yes	Appointed 27 May 2022
Deputy President	Tom Languish	Yes	Appointed 27 May 2022
Treasurer	Conor Burke	Yes	Appointed 27 May 2022
Vice President	John Parkhouse	Yes	Appointed 27 May 2022
Vice President	Paula Houghton	Yes	Appointed 27 May 2022
Vice President	Vicky Johnson	Yes	Appointed 27 May 2022
Vice President	Jim Rogers	Yes	Appointed 27 May 2022
Vice President	Helen Baird-Parker	Yes	Appointed 27 May 2022
Vice President	Claire White	Yes	Appointed 27 May 2022
Committee	Scott McFarlane	No	Appointed 27 May 2022 Term ended 24 May 2024
Committee	Iain Campbell	No	Appointed 27 May 2022 Retired 31 October 2023
Committee	Fahad Akhtar	Yes	Appointed 27 May 2022
Committee	Kenny Mitchell	Yes	Appointed 27 May 2022
Committee	Heather Morrison	No	Appointed 27 May 2022 Retired 31 January 2024
Committee	Tony Wallace	No	Appointed 27 May 2022 Term ended 24 May 2024
Committee	Jonathan Kilner	No	Appointed 27 May 2022 Term ended 24 May 2024
Committee	Julie Lithgo	Yes	Appointed 27 May 2022

Committee	Marcus Rubin	No	Appointed 27 May 2022 Term ended 24 May 2024
Committee	Tamsin Wallbank	Yes	Appointed 27 May 2022
Committee	Simone Woodrow	Yes	Appointed 27 May 2022
Committee	Elsie Powers	Yes	Appointed 27 May 2022
Committee	Kay Carroll	Yes	Appointed 27 May 2022
Committee	Eleanor Costello	No	Appointed 27 May 2022 Resigned 14 January 2024
Committee	Michael Wilton	Yes	Appointed 27 May 2022

### List of officers as at December 2023

Laurence Hutton – President  
Tom Languish – Deputy President  
Conor Burke - Treasurer

Helen Baird-Parker – Vice President  
Vicky Johnson – Vice President  
Claire White – Vice President  
Jim Rogers – Vice President  
John Parkhouse – Vice President  
Paula Houghton – Vice President

Kenny Mitchell – Committee Member  
Fahad Akhtar – Committee Member  
Elsie Powers – Committee Member  
Julie Lithgo – Committee Member  
Heather Morrison – Committee Member  
Tamsin Wallbank – Committee Member  
Tony Wallace – Committee Member  
Simone Woodrow – Committee Member  
Heather Morrison – Committee Member  
Jonathan Kilner – Committee Member  
Scott McFarlane – Committee Member  
Marcus Rubin – Committee Member  
Tamsin Wallbank – Committee Member  
Kay Carroll – Committee Member  
Eleanor Costello – Committee Member  
Michael Wilton – Committee Member

Vacancy – Committee Member  
Vacancy – Committee Member

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		198,024
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		198,024
<b>Investment income (as at page 12)</b>		18,760
<b>Other Income</b>		
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)		
		216,784
<b>Total income</b>		
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		144,686
Administrative expenses (as at page 10)		
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		144,686
<b>Interfund Transfers OUT</b>		
Surplus (deficit) for year		72,098
Amount of general fund at beginning of year		678,748
Amount of general fund at end of year		750,846



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

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
<b>Total other sources</b>	
<b>Total of all other income</b>	

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	67,414
Employment Related Issues		Advisory Services	
Centre and Casework	1,414	Audit	2,455
Legal Fees	15,936	Accounting & Investment Advice	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Training	4,350
Communications			
Stationary	103		
Campaigns	39,650		
Website Development	1,501		
Website Support	8,784		
Ballots	26		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Diaries	2,044
		Committee & Officers Expenses	34,987
		Conference & AGM	33,364
		Sundry Expenses	72
<b>carried forward</b>	67,414	<b>Total (should agree with figure in General Fund)</b>	144,686

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

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





**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
	£
<b>Total</b>	

### **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))	£
<b>Total</b>			

### 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	£
<b>Total</b>	

**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	£
<b>Total</b>	



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

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

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

Total expenditure

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

Total expenditure

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

Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	
Salaries and Wages included in above	[ ]
Auditors' fees	
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
[ ]	
<b>Other Outgoings</b>	
[ ]	
Outgoings on land and buildings (specify)	
[ ]	
Other outgoings (specify)	
[ ]	
tretert	
<b>Total</b>	
Charged to:	General Fund (Page 3)
<b>Total</b>	

# 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	



# 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)			18,760
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			18,760
		Total investment income	18,760
		Credited to:	
		General Fund (Page 3)	18,760
		Political Fund	
		Total Investment Funds	18,760



# Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

## Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Unit Trusts and OEICs	338,914	
Total quoted (as Balance Sheet)	338,914	
Market Value of Quoted Investment	1,120,203	
<b>Unquoted</b>		
Equities		
Unity Trust Bank	10,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	10,000	
Market Value of Unquoted Investments	10,000	

# 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)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>			
From Members	198,024		198,024
From Investments	18,760		18,760
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	216,784		216,784
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	144,686		144,686
<b>Funds at beginning of year</b> (including reserves)	678,748		678,748
<b>Funds at end of year</b> (including reserves)	750,846		750,846
<b>Assets</b>			
Fixed Assets			
Investment Assets			348,914
Other Assets			425,627
		<b>Total Assets</b>	774,541
<b>Liabilities</b>		<b>Total Liabilities</b>	23,695
<b>Net Assets (Total Assets less Total Liabilities)</b>			750,846

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<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:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input 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"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input 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"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input 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 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**

**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.

Refer to the attached Accounts



# Accounting policies

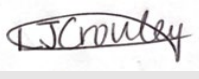

(see notes 84 and 85)

Refer to the attached Accounts

## Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Lauren Crowley	Name:	Laurence Hutton, ARC President
Date:	1st June 2024	Date:	1st June 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 AUDITORS REPORT IN THE ATTACHED ACCOUNTS ON PAGES 7 - 9

Signature(s) of auditor or auditors:	<i>Orcom Civvals Audit Ltd</i>	
Name(s):	ORCOM CIVVALS AUDIT LIMITED	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS	
Address(es):	50 SEYMOUR STREET	
	LONDON	
Postcode	W1H 7JG	
Date	01/06/2024	
Contact name for inquiries and telephone number:	M TULLETT 0207 258 3461	

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?

**No**

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

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

## Membership audit certificate

### Section one

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

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

**Yes / No**

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

**Yes / No**

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

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



## Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

**Orcom Civvals Audit Limited**  
**Chartered Accountants**

50 Seymour Street  
London W1H 7JG

T +44 (0)20 7258 3461

**Directors:**  
Aamir Kazi FCA  
Philip Jones FCA

ASSOCIATION OF REVENUE & CUSTOMS  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2023

**ASSOCIATION OF REVENUE AND CUSTOMS**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>Page</b>
Trustees Report	1 - 2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6
Auditors Report	7 - 9

## ASSOCIATION OF REVENUE AND CUSTOMS

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The accounts for the year ended 31 December 2023 show a surplus of £72,098 (£112,515 - 2022). This surplus is mainly the result of increased expenditure as the restrictions on Union activity imposed by the Covid-19 pandemic have receded. Distributions received totalling £18,760 of which £16,529 of reinvested distribution has been added to the cost of our investments.

Our net assets have increased by £72,098 to £750,846. This reflects our investments at cost of £348,914 rather than their value at 31 December 2023 of £1,130,203. This difference between value and costs provides us with additional reserves to deal with unforeseeable events.

We continue to seek ways of increasing our income and ensuring we continue getting best value for the expenditure we incur.

Subscription income has increased marginally compared to 2022. We continue with our ongoing drive to increase our membership density across the section. As in previous years our subscription income is a percentage of members' subscriptions remitted to us by the FDA under the Transfer of engagement dating back to ARC becoming a section of the FDA. Each of us pays our monthly subscriptions to FDA who retain the balance in accordance with the Transfer Agreement to pay for staff and other establishment costs. Following a rule change at ADC 2017 the rebate fell from 30% of subscriptions in 2017 to 25% in 2018 but was increased to 30% in 2019 and 2020 due to the fall in ARC's net assets during 2018 and 2019 but was reduced again to 25% in 2021, 2022 and 2023 due to the increase in ARC's net assets for these years. The Rebate rate will fall to 20% for 2024.

Our costs in 2023 were higher as normal Union activities resumed post-Pandemic and we held our conference in Leeds and 2024 Conference is currently planned to be held in Belfast in May 2024.

Committee and officers' expenses increased in 2023 compared to 2022 due to increased activities. Centre expenses includes expenses incurred by members, other than committee members, on caseworking have increased in 2023. All committee members' expenses are included within committee and officers' expenses, including significant expenditure on caseworking.

Committee and officers' expenses are the most significant element of our expenditure and committee members endeavour to keep these as low as possible.

Our legal fees remain lower during 2023 and are now comprised mainly of cases dealing with disability discrimination and unfair dismissal. We have a number of cases in the Employment Tribunal during 2024, so costs may remain significant but are likely to be less than previous years.

Our spending on ARC News was nil again in 2023 as we issued no paper editions. Instead we are using the ARC website and email as our main conduit for communications with members.

In line with our surplus of £72,098, our cash balance has increased by £62,170. The difference comprises mainly of our reinvested investment income and the increase of closing debtor and increase of closing creditor balances. The committee continue to monitor our ongoing cash requirements and will invest cash balances not needed to meet forecast expenditure taking account of forecast income in the short to medium term.

## ASSOCIATION OF REVENUE AND CUSTOMS

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### Accounting Policies

- a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 105 applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- b) The accounts have been prepared under the historical cost convention.
- c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future. The officers are confident that the Union has adequate resources to meet all its liabilities and its working capital requirements for the foreseeable future and, on this basis, they consider the going concern basis of preparing these accounts to be appropriate.
- d) Subscription income is accounted for on a receivable basis for the current year.
- e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

#### Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)

Under section 32A of the Act the following information must be included in this report.

ARC has not provided any member of the Executive, the President or the General Secretary with any salary or any benefits during the year.

A member who is concerned that some irregularity may be occurring or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigate further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concerns with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, the member should consider obtaining independent legal advice.

#### RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.

*Conor Burke*

.....  
**Conor Burke, Honorary Treasurer, on behalf of trustees.**

**Date: 31 May 2024**

**ASSOCIATION OF REVENUE AND CUSTOMS**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE 12 MONTHS ENDED 31 DECEMBER 2023**

	Year Ended 31/12/2023 £	Year Ended 31/12/2022 £	Notes
<b>INCOME</b>			
Subscriptions	198,024	192,597	
Investment Income	18,760	12,620	6
Sundry Receipts	0	0	
	<u>216,784</u>	<u>205,217</u>	
<b>EXPENDITURE</b>			
Training	4,350	0	
Diaries	2,044	2,741	
Conference / AGM	33,364	34,931	
Website Development	1,501	0	
Website Support	8,784	8,064	
Committee / Officers	34,987	20,140	
Stationery, printing and postage	103	215	
Campaigns	39,650	0	7
ARC News	0	0	
Centre and Caseworker expenses	1,414	238	
Sundry Expenses	72	72	
Gift to Hospice	0	0	
Ballots	26	0	
Legal Fees	15,936	23,966	
Audit	2,455	2,335	
Accountancy & Investment Advice	0	0	
	<u>144,686</u>	<u>92,702</u>	
<b>SURPLUS / (DEFICIT) TO GENERAL FUND</b>	<u>72,098</u>	<u>112,515</u>	

**ASSOCIATION OF REVENUE AND CUSTOMS**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	31 December 2023		31 December 2022		Notes
	£	£	£	£	
<b>FIXED ASSETS</b>					
Investments		348,914		332,385	1
		<u>348,914</u>		<u>332,385</u>	
<b>CURRENT ASSETS</b>					
Debtors	14,513		2,163		2
Cash at Bank and Current Investments	411,114		348,944		3
	<u>425,627</u>		<u>351,107</u>		
<b>CURRENT LIABILITIES</b>					
Creditors	23,695		4,744		4
Net Current Assets		401,932		346,363	
<b>NET ASSETS</b>		<b>750,846</b>		<b>678,748</b>	
<b>MEMBERS' FUNDS</b>					
Political Fund		-		-	5
General Fund brought forward		678,748		566,233	
T/F from Political Fund to General Fund		-		-	
Surplus / (Deficit) for year		72,098		112,515	
		<b>750,846</b>		<b>678,748</b>	

The balance sheet as at 31 December 2023 and the income and expenditure account and the related notes to the accounts for the year then ended are certified correct to the best of my knowledge and belief.

*C. P. Burke*

Conor P Burke  
Treasurer

Date: 31 May 2024

## ASSOCIATION OF REVENUE AND CUSTOMS

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
<i>1. Investments</i>		
Shares in Unity Trust Bank at cost	10,000	10,000
Investments in Unit Trusts (note 6)	338,914	322,385
	<b>348,914</b>	<b>332,385</b>
<i>2. Debtors</i>		
AGM	3,147	1,566
Supplier refund	-	-
ARC Benevolent Fund	3,242	-
FDA - Subscriptions	6,024	597
ARC News Committee	-	-
Diaries	2,100	-
	<b>14,513</b>	<b>2,163</b>
<i>3. Cash at bank and current accounts</i>		
Bank account	411,114	348,944
Centre balances	-	-
	<b>411,114</b>	<b>348,944</b>
<i>4. Creditors</i>		
FDA misc	-	-
Website support	732	1,344
Campaigns	17,552	0
Legal costs	1,140	0
Audit	2,400	2,200
Investment advice	1,200	1,200
Committee / Officers Expenses	671	0
Other accruals	-	-
	<b>23,695</b>	<b>4,744</b>
<i>5. Political Fund</i>		
Balance brought forward	-	-
Subscriptions for year	-	-
less expenditure	-	-
Transfer to General Fund	-	-
Balance carried forward	<b>-</b>	<b>-</b>



## ASSOCIATION OF REVENUE AND CUSTOMS

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

#### 6. Investments

##### Investments:

2023			2022		
Number	Cost	Value	Number	Cost	Value

##### Unit Trusts

Scottish Widows Ethical B	51,696.94	40,919	97,294	51,789.42	40,919	91,098
Edentree Amity UK A	49,959.74	42,306	111,210	49,195.50	40,628	105,328
Aegom Ethical Equity A	83,064.75	48,480	216,218	76,011.07	44,278	172,188
Columbia Threadneedle Responsible UK Income	85,010.61	132,441	259,027	85,010.61	122,308	239,815
Columbia Threadneedle Responsible Global Equi	16,609.71	13,016	111,435	13,232.74	12,500	103,943
Janus Henderson Global Sustainable Equity	23,596.21	33,675	122,818	23,598.06	33,675	106,828
Jupiter Ecology	34,781.96	28,077	202,111	34,781.96	28,077	181,933
		<b>338,914</b>	<b>1,120,113</b>		<b>322,385</b>	<b>1,001,133</b>

2023			2022		
Number	Cost	Value	Number	Cost	Value

##### Shares

Lloyds plc	191	-	91	191	-	87
Unity Trust Bank plc	10,000	10,000	10,000	10,000	10,000	10,000
		<b>10,000</b>	<b>10,091</b>		<b>10,000</b>	<b>10,087</b>

##### Totals

	<b>348,914</b>	<b>1,130,204</b>		<b>332,385</b>	<b>1,011,220</b>
--	----------------	------------------	--	----------------	------------------

We received distributions of £18,760 from some of our investments during 2023. Included in this income was £16,529 of income that was reinvested. This reinvested income has been added to the cost of the relevant investments and included as investment income in the income and expenditure account.

#### 7. Campaigns

Materials and expenses (excluding committee members' expenses) on:

	2023	2022
"Funding The Future"	39,650	-
	<b>39,650</b>	<b>-</b>

#### 8. Related Parties note

ARC is a section of FDA. ARC has received £198,024 (2022: £192,597) and is due £6,024 (2022: £597) from FDA in respect of member subscriptions in 2023.

ARC has paid £34,987 (2022: £20,140) to its committee members in respect of expenses incurred throughout the year.

# REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

## Opinion

We have audited the financial statements of the Association of Revenue and Customs (ARC) for the year ended 31 December 2023 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Trustees' report. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 105 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 ARC's affairs as at 31 December 2023 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations 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 ARC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the union to cease to continue as a going concern.

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

## Other information

The officers of ARC are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS**

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 2 of the Trustees Report), 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 officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are 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 officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

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

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

## REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

*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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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](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 union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.

*Orcom Civals Audit Ltd*

**ORCOM CIVALS AUDIT LIMITED**  
Statutory Auditors  
& Chartered Accountants

50 Seymour Street  
London  
W1H 7JG

Date : 31 May 2024

# Membership audit certificate

## Section two

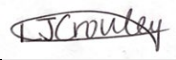
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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?

**Yes**

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	Lauren Crowley
Office held	Secretary
Date	1st June 2024

## Membership Assurance - Statement to Auditors

The union's membership register is maintained by a centralised secure system and in the control of the Membership Secretary, appointed by the union. The Secretary is adequately trained and qualified and has the required material resources to institute and maintain an accurate, up-to-date effective system for maintaining the records of all ARC members. This training has been augmented by GDPR updates.

Changes, both notified to our Membership Secretary and those that have been identified as necessitating change are carried efficiently and on the principles of reasonable practicability.

The majority of prospective members sign up online, mandatory fields include address details. On signing up during the joining process, members are provided with confidential log on details and the ability to update their own records, including contact details. The Membership Secretary is responsible for validating these details. In addition, proactive procedures, taken by the Membership Secretary in compliant with TULRCA regulations, including:

- the union following up applications for membership by verifying addresses
- similarly, if mail was returned undelivered to the union, the union would check whether the member's address needed to be updated
- the union had regular membership verification exercises
- in its journal, and online communications, the union regularly advertised the need for members to keep the union informed of their current balloting address; and
- the union regularly reminded branch secretaries of the need to have up to date addresses
- Data cleansing exercises are carried out on an ongoing basis.

Lauren Crowley  
ARC Secretary  
May 2024