

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Royal College of Nursing		
Year ended:	31 December 2023		
List no:	528T		
Head or Main Office address:	20 Cavendish Square		
	London		
Postcode	W1G 0RN		
Website address (if available)	<a href="http://rcn.org.uk">rcn.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:	Pat Cullen		
Telephone Number:	02890 384 647		
Contact name for queries regarding the completion of this return	Chiara Pancheri		
Telephone Number:	020 7647 3893		
E-mail:	chiara.pancheri@rcn.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)

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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
	547,589	18,377	398	4,292	570,656
<b>Total</b>	547,589	18,377	398	4,292	A 570,656

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

570,656

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

6,516

## 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
Council Member	Kelly McConkey	Anne Campbell	04 August 2023
(Northern Ireland)			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:



# General Fund

(see notes 13 to 18)

	£000	£000
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		66,158
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		66,158
<b>Investment income (as at page 12)</b>		1,356
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	4,282	
<b>Total of other income (as at page 4)</b>		4,282
<b>Total income</b>		71,796
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		43,121
Administrative expenses (as at page 10)		25,315
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		68,436
<b>Interfund Transfers OUT</b>		
Surplus (deficit) for year		3,360
Amount of general fund at beginning of year		61,289
Amount of general fund at end of year		64,649

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

(see notes 19 and 20)

Description	£000
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Donations to Industrial Action Fund	116
Management Fee Income	1,426
conference income	190
Sponsorship Income	153
Room Hire and Catering Income	573
Commission Income	164
Grant Income	12
Other Income	1,648
<b>Total other sources</b>	<b>4,282</b>
<b>Total of all other income</b>	<b>4,282</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			<b>£000</b>
Representation – Employment Related Issues		<b>brought forward</b>	36,351
	33,864	Advisory Services	3,812
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	2,958
Communications	110	Negotiated Discount Services	
Dispute Benefits	2,377	Other Benefits and Grants (specify)	
<b>carried forward</b>	<b>36,351</b>	<b>Total (should agree with figure in General Fund)</b>	<b>43,121</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	

















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

(see notes 34 and 35)

	£000
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	11,918
Salaries and Wages included in above	11,458
Auditors' fees	92
Legal and Professional fees	1,991
Occupancy costs	7,464
Stationery, printing, postage, telephone, etc.	357
Expenses of Executive Committee (Head Office)	2,701
Expenses of conferences	37
Other administrative expenses (specify)	
member services & resources	513
public relations and marketing	242
<b>Other Outgoings</b>	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
<b>Total</b>	25,315
Charged to: General Fund (Page 3)	25,315
<b>Total</b>	25,315



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			635
Interest (gross) from:			
Government securities (Gilts)			246
Mortgages			
Local Authority Bonds			
Bank and Building Societies			475
Other investment income (specify)			
			1,356
		Total investment income	1,356
		Credited to:	
		General Fund (Page 3)	1,356
		Political Fund	
		Total Investment Funds	1,356



# 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)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
UK	1,991	
Global	19,761	
Government Securities (Gilts)		
	6,868	
Other quoted securities (to be specified)		
Alternative assets	3,332	
Property	1,145	
Liquid assets	1,158	
Total quoted (as Balance Sheet)	34,255	
Market Value of Quoted Investment	34,255	
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		



# Summary sheet

(see notes 62 to 73)

	<b>All funds except Political Funds £000</b>	<b>Political Funds £000</b>	<b>Total Funds £000</b>
<b>Income</b>			
From Members	66,158		66,158
From Investments	1,356		1,356
Other Income (including increases by revaluation of assets)	4,282		4,282
<b>Total Income</b>	71,796		71,796
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	68,436		68,436
<b>Funds at beginning of year</b> (including reserves)	61,289		61,289
<b>Funds at end of year</b> (including reserves)	64,649		64,649
<b>Assets</b>			
Fixed Assets			
Investment Assets			34,255
Other Assets			44,085
		<b>Total Assets</b>	78,340
<b>Liabilities</b>		<b>Total Liabilities</b>	13,691
<b>Net Assets (Total Assets less Total Liabilities)</b>			64,649

# 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>			

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

(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="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="5"/>	
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"/>

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

### Information on Industrial Action Ballots

<b>Name of Organisation:</b>	Royal College of Nursing	<b>Reporting Period</b>	2023
<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<u>Yes</u>	<b>For each ballot held please complete the information below</b>
<b>If yes, how many ballots were held?</b>		<u>5</u>	

Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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 226(2B) of the 1992 Act apply to this ballot?	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?
1	281147	122008	102669	19270	69	No	No	
2	136	82	55	10	17	Yes	No	
3	136	82	45	36	1	Yes	No	
4	165	97	91	6	0	Yes	No	
5	580	266	212	54	0	No	No	
6					0	Yes	No	
7					0	Yes	No	
8					0	Yes	No	
9					0	Yes	No	
10					0	Yes	No	
11					0	Yes	No	
12					0	Yes	No	
13					0	Yes	No	
14					0	Yes	No	
15					0	Yes	No	
16					0	Yes	No	
17					0	Yes	No	
18					0	Yes	No	
19					0	Yes	No	
20					0	Yes	No	
21					0	Yes	No	
22					0	Yes	No	
23					0	Yes	No	
24					0	Yes	No	
25					0	Yes	No	
26					0	Yes	No	
27					0	Yes	No	
28					0	Yes	No	
29					0	Yes	No	
30					0	Yes	No	
31					0	Yes	No	
32					0	Yes	No	
33					0	Yes	No	
34					0	Yes	No	
35					0	Yes	No	
36					0	Yes	No	
37					0	Yes	No	
38					0	Yes	No	
39					0	Yes	No	

Trade Dispute with the Secretary of State for Health and Social Care - England NHS  
 CQC Action Short of Strike  
 CQC Strike Action  
 CPG Strike Action  
 Isle of Man

40					0 Yes	No	
41					0 Yes	No	
42					0 Yes	No	
43					0 Yes	No	
44					0 Yes	No	
45					0 Yes	No	
46					0 Yes	No	
47					0 Yes	No	
48					0 Yes	No	
49					0 Yes	No	
50					0 Yes	No	

**Information on Industrial Action**

Name of Organisation:		Royal College of Nursing		Reporting Period		2023
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below		
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action		Categories of nature of Trade Dispute
1	A	18/01/2023-19/01/2023	2	Strike Action	Derbyshire Community Health Services NHS Foundation Trust	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>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</p>
2	A	18/01/2023-19/01/2023	2	Strike Action	Derbyshire Healthcare NHS Foundation Trust	
3	A	18/01/2023-19/01/2023	2	Strike Action	NHS Derby and Derbyshire ICB (Joined Up Care Derbyshire)	
4	A	18/01/2023-19/01/2023	2	Strike Action	East Suffolk and North Essex NHS Foundation Trust	
5	A	18/01/2023-19/01/2023	2	Strike Action	NHS Mid and South Essex ICB	
6	A	18/01/2023-19/01/2023	2	Strike Action	NHS Norfolk and Waveney ICB	
7	A	18/01/2023-19/01/2023	2	Strike Action	NHS Suffolk and North East Essex ICB	
8	A	18/01/2023-19/01/2023	2	Strike Action	Norfolk and Norwich University Hospitals NHS Foundation Trust	
9	A	18/01/2023-19/01/2023	2	Strike Action	Norfolk and Suffolk NHS Foundation Trust	
10	A	18/01/2023-19/01/2023	2	Strike Action	Norfolk Community Health and Care NHS Trust	
11	A	18/01/2023-19/01/2023	2	Strike Action	West Suffolk NHS Foundation Trust	
12	A	18/01/2023-19/01/2023	2	Strike Action	Hounslow and Richmond Community Healthcare NHS Trust	
13	A	18/01/2023-19/01/2023	2	Strike Action	Kings College Hospital NHS Foundation Trust	
14	A	18/01/2023-19/01/2023	2	Strike Action	NHS Resolution	
15	A	18/01/2023-19/01/2023	2	Strike Action	NHS South West London ICB	
16	A	18/01/2023-19/01/2023	2	Strike Action	St George's University Hospitals NHS Foundation Trust	
17	A	18/01/2023-19/01/2023	2	Strike Action	Tavistock and Portman NHS Foundation Trust	
18	A	18/01/2023-19/01/2023	2	Strike Action	University College London Hospitals NHS Foundation Trust	
19	A	18/01/2023-19/01/2023	2	Strike Action	Bridgewater Community Healthcare NHS Foundation Trust	
20	A	18/01/2023-19/01/2023	2	Strike Action	Cheshire and Wirral Partnership NHS Foundation Trust	
21	A	18/01/2023-19/01/2023	2	Strike Action	Countess of Chester Hospital NHS Foundation Trust	
22	A	18/01/2023-19/01/2023	2	Strike Action	Lancashire Teaching Hospitals NHS Foundation Trust	
23	A	18/01/2023-19/01/2023	2	Strike Action	Mid Cheshire Hospitals NHS Foundation Trust	
24	A	18/01/2023-19/01/2023	2	Strike Action	NHS Cheshire and Merseyside ICB	



25

A

18/01/2023-  
19/01/2023

2

Strike  
Action

NHS Lancashire and South Cumbria ICB



## Guidance on completion of information on industrial action ballots

(pages 18 to 19)

- 75. If a trade union held a ballot during any return period in respect of industrial action, the union must provide in this page (and using additional sheets if required) the information about the result of the ballot which it is also required to provide to members and employers under section 231 of the 1992 Act.

36



64.9 KB

## Details

Please note that the form AR21 has changes are as follows:

### Electronic form (e-form)

The changes made to the electronic form associated with printing and storing pre-printed forms. You can now download pre-printed forms more easily, accurately and efficiently.

### Ballots and Industrial Action Spreadsheets

If you have had more than 6 entries, you will need to complete the Ballots and Industrial Action Spreadsheets which can be downloaded from our website.

### Acceptance of electronic signature

You can now use electronic signature to document electronically, use "industrial action" as the document type.

### How to submit your electronic form

Both documents must be submitted electronically.

Published 30 October 2014

Last updated 14 January 2020 + show all updates

- 76. If one ballot paper contains two questions or more, for example a question on strike action and another question on action short of strike action, each question needs to be reported separately as a different ballot.

- 77. For each ballot, indicate whether or not section 226(2B) of the 1992 Act applies. If section 226(2B) does apply, please answer the following question: "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 Y/N"

Please note that the relevant statutory provisions are as follows:

#### Section 226 (2) of the 1992 Act

- 78. (2A) In all cases, the required number of persons for the purposes of subsection (2)(a)(iii) is the majority voting in the ballot.
- 79. (2B) There is an additional requirement where the majority of those who were entitled to vote in the ballot are at the relevant time normally engaged in the provision of important public services, unless at that time the union reasonably believes this not to be the case.
- 80. (2C) The additional requirement is that at least 40% of those who were entitled to vote in the ballot answered "Yes" to the question.
- 81. (2D) In subsection (2B) "important public services" has the meaning given by regulations made by statutory instrument by the Secretary of State.

#### Statutory Instrument

The relevant provisions on the meaning of "important public services" are in the following statutory instruments which can be found on the [government legislation website](#).

The Important Public Services (Health) Regulations 2017 No. 132

The Important Public Services (Education) Regulations 2017 No. 133

The Important Public Services (Fire) Regulations 2017 No. 134

The Important Public Services (Transport) Regulations 2017 No. 135

The Important Public Services (Border Security) Regulations 2017 No. 136

## Guidance on completion of information on industrial action

(pages 20 to 21)

- 82. If the members of a trade union have taken any industrial action in response to inducement by the union during the period, information about the action taken must be recorded here (and using additional sheets if required). Where there has been continuous industrial action, please record as one entry with a start and end date. The end date should be the last date of the reporting period if the action was ongoing at that point. If industrial action consists of both strike action and action short of a strike, each instance needs to be reported separately as different industrial action.

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the 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 employment;
- 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 including the recognition by employers or employers' associations of the right of a trade union workers in such negotiation or consultation or in the carrying out of such procedures

has recently been redesigned and the main

new form are intended to reduce costs of completion, and eliminate costs associated with printing. You will be able to complete the new e-form more conveniently as it has been formatted to calculate

**Spreadsheet**

If you have 6 or more entries for either Ballots or Industrial action, you must complete the Industrial Action Spreadsheet which is available on the website.

**Instructions**

Use the form. When signing the form, use the "insert electronic signature" tool to insert your electronic signature.

**Form AR21 and Spreadsheet**

Return the form by email to: [returns@certoffice.org](mailto:returns@certoffice.org)

[For updates](#)

**Did Union members take industrial action during the return period in response to an 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.

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**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

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

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

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

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

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

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

Yes

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

**Industrial Action 1**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  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 accompanying RCN Group Annual Report 2023



## Accounting policies

(see notes 84 and 85)

please see accompanying RCN Group Annual Report 2023

## Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: <i>Pat Cullen</i>	Chairman's Signature: <i>Paul Vaughan</i>
	(or other official whose position should be stated)
Name: Pat Cullen	Name: Paul Vaughan
Date: 22 May 2024	Date: 22 May 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)

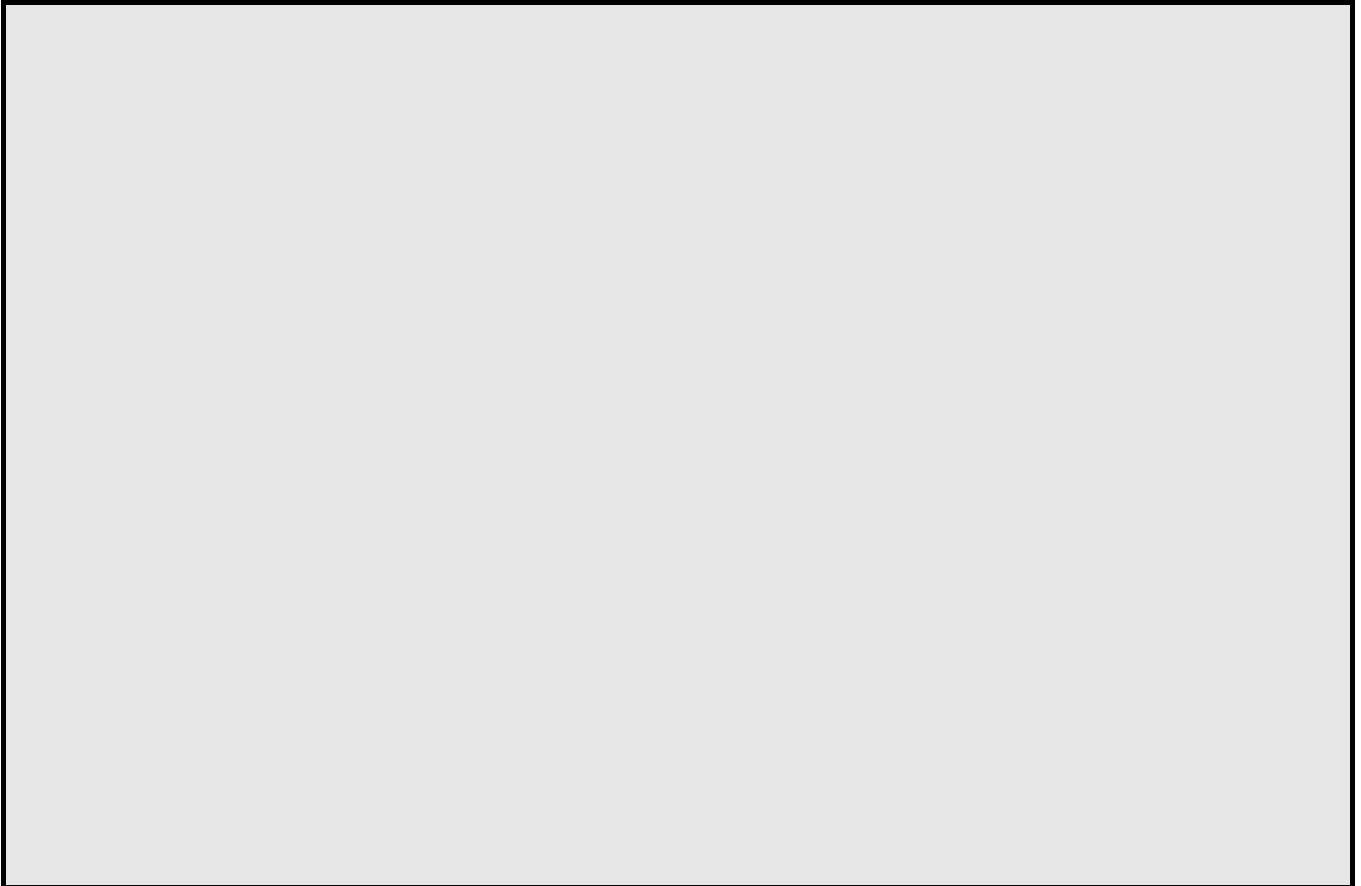
Please explain in your report overleaf or attached

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)**



Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

CROWE U.K.LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

55 Ludgate Hill

Postcode

EC4m 7JW

Date

31 May 2024

Contact name for inquiries and telephone number:

Tina Allison

0207 842 7276

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

## Opinion

We have audited the financial statements of The Royal College of Nursing for the year ended 31 December 2023 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

In our opinion the financial statements:

- give a true and fair view of the state of The Royal College of Nursing'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 officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

## Other information

The officers are responsible for the other information contained within the annual report. 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.

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

We have nothing to report in this regard.

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

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

- proper accounting records have not been kept;

## INDEPENDENT AUDITOR'S REPORT YEAR ENDED 31 DECEMBER 2023

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- 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.

### **Responsibilities of officers**

As explained more fully in the statement of officers' responsibility, 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

**INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED 31 DECEMBER 2023**

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We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the National Executive about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **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.

*Crowe U.K. LLP*

**Crowe U.K. LLP**  
Statutory Auditor  
**London**

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

**Yes**

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

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

## Membership audit certificate

### Section one

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

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

**Yes**


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

**Yes**

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

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

## Membership audit certificate (continued)

Signature of assurer	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	14.02.24
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909



## 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 / No**

If "No" Please explain below:

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Signature	
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Name	
------	--

Office held	
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Date	
------	--



Document

Double-click on icon to open guidance