

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Sales Staff Association			
Year ended:	31st December 2023			
List no:	699T			
Head or Main Office address:	180 Woodcock Hill			
	Harrow			
	Middlesex			
Postcode	HA3 0NY			
Website address (if available)				
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:	Dinesh H Karadia			
Telephone Number:	07966764873			
Contact name for queries regarding the completion of this return	Dinesh H Karadia			
Telephone Number:	07966764873			
E-mail:	SSA.Secretary@jti.com			

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

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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
	205	8			213
Total	205	8			A 213

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

213

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

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Treasurer		Mr Dinesh H Karadia	01 January 2023
NEC Member		Mr Thomas W Symonds	01 January 2023
NEC Member	Mr Thomas W Symonds		25 September 2023
NEC Member		Mr Paul Shear	26 September 2023
Trustee	Mr Christopher D Leyshon	Mr Martin Edwards	18 April 2023
Trustee		Mr Kamal Narula	18 April 2023

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Mr Dinesh H Karadia	General Secretary - 11/08/2021
Mr Dylan Blake	Chairman - 04/11/2021
Mr Dinesh H Karadia	Treasurer - 01/01/2023
Mr Christopher D Leyshon	National Executive Committee Member-17/09/2021
Mr Andrew P Jones	National Executive Committee Member-01/04/2022
Mr Russell J Morrison	National Executive Committee Member-01/04/2022
Mr Paul Shear	National Executive Committee Member-26/09/2023
Mr Martin Edwards	Trustee - 18/04/2023
Mr Kamal Narula	Trustee - 18/04/2023

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		12,525
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		12,525
Investment income (as at page 12)		1,331
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		13,856
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		2,412
Administrative expenses (as at page 10)		14,930
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		205
Total expenditure		17,547
Interfund Transfers OUT		
Surplus (deficit) for year		-3,691
Amount of general fund at beginning of year		126,274
Amount of general fund at end of year		122,583

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	250
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Legal fees	250		
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Gifts to members	2,162
carried forward	250	Total (should agree with figure in General Fund)	2,412

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

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

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

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

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

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

Total expenditure

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

Total expenditure

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

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	£ Nil
Auditors' fees	2,100
Legal and Professional fees	4,008
Occupancy costs	
Stationery, printing, postage, telephone, etc.	65
Expenses of Executive Committee (Head Office)	
Expenses of conferences	8,323
Other administrative expenses (specify)	
Bank charges	14
Sundry expenses	36
Subscription	384
Other Outgoings	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	14,930
Charged to: General Fund (Page 3)	14,930
Total	14,930

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
	Nil	Nil	Nil		Nil	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,331
Other investment income (specify)			
			1,331
		Total investment income	1,331
		Credited to:	
		General Fund (Page 3)	1,331
		Political Fund	
		Total Investment Funds	1,331

Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
104	Sundry debtors		
131,472	Cash at bank and in hand		128,082
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		128,082
131,576		Total assets	128,082
126,274	General fund (page 3)		122,583
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£5,003	Accrued expenses		5,294
£299	Other Creditors		
	Taxation		205
£5,302		Total liabilities	5,499
£131,576		Total assets	128,082

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
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 £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

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

If YES name the relevant companies:

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

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

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

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	12,525		12,525
From Investments	1,331		1,331
Other Income (including increases by revaluation of assets)			
Total Income	13,856		13,856
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	17,547		17,547
Funds at beginning of year (including reserves)	126,274		126,274
Funds at end of year (including reserves)	122,583		122,583
Assets			
Fixed Assets			
Investment Assets			
Other Assets			128,082
Total Assets			128,082
Liabilities			
Total Liabilities			5,499
Net Assets (Total Assets less Total Liabilities)			122,583

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

No

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

Please see pages 8 to 10 of the attached copy of the financial statements of Sales Staff Association for the year ended 31 December 2023.

Accounting policies



(see notes 84 and 85)

Please see page 8 of the attached copy of the financial statements of Sales Staff Association for the year ended 31/12/2023.

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:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Dinesh H Karadia	Name:	Dylan Blake
Date:	21 May 2024	Date:	21 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)

Please see our Independent Auditors' Report to the members of Sales Staff Association dated 21 May 2024 contained on pages 3 to 5 of the attached copy of Financial Statements of Sales Staff Association for the year ended 31 December 2023.



Signature(s) of auditor or auditors:	<i>Robert Glazer</i>	
Name(s):	Ripe LLP	
Profession(s) or Calling(s):	Chartered Accountants & Statutory Auditors	
Address(es):	9a Burroughs Gardens	
	London	
	Postcode	NW4 4AU
Date		21/05/2024
Contact name for inquiries and telephone number:		Robert Glazer 020 8238 8730

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

Report of the National Executive Committee and
Financial Statements
for the Year Ended
31 December 2023
for
Sales Staff Association

Ripe LLP
Chartered Accountants & Statutory Auditors
9a Burroughs Gardens
London
NW4 4AU

Sales Staff Association

**Contents of the Annual Report
for the Year Ended 31 December 2023**

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Sales Staff Association
General Information
for the Year Ended 31 December 2023

NATIONAL EXECUTIVE COMMITTEE: D H Karadia (General Secretary / Treasurer)
D Blake (Chairman)
P Shear
C D Leyshon
A P Jones
R J Morrison

TRUSTEES: K Narula
M Edwards

REGISTERED OFFICE: 180 Woodcock Hill
Harrow
Middlesex
HA3 ONY

LIST NUMBER: 699T

AUDITORS: Ripe LLP
Chartered Accountants & Statutory Auditors
9a Burroughs Gardens
London
NW4 4AU

Sales Staff Association

Report of the National Executive Committee for the Year Ended 31 December 2023

The National Executive Committee present their report with the financial statements of the association for the year ended 31 December 2023.

PRINCIPAL ACTIVITY

The principal activity of the association is to maintain and protect the interests and improve terms and working conditions of employment for its members.

NATIONAL EXECUTIVE COMMITTEE

The members shown below have held office during the whole of the period from 1 January 2023 to the date of this report.

D H Karadia
D Blake
C D Leyshon
A P Jones
R J Morrison

Other changes in members holding office are as follows:

P Shear - appointed 26 September 2023
T W Symonds - appointed 1 January 2023 - resigned 25 September 2023

STATEMENT OF NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES

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

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the National Executive Committee to prepare financial statements for each financial year. The National Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade union law the National Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of the transactions of the association for that period. In preparing these financial statements, the National Executive Committee is required to:

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

The National Executive Committee is responsible for keeping proper accounting records that are sufficient to show and explain the association's transactions and disclose with reasonable accuracy at any time the financial position of the association, to establish and maintain a satisfactory system of control over its records and transactions, to prepare an Annual Return for the Certification Officer and to provide the members of the association with a Statement in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the members of the National Executive Committee are aware, there is no relevant audit information of which the association's auditors are unaware, and each member has taken all the steps that he ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

ON BEHALF OF THE NATIONAL EXECUTIVE COMMITTEE:



D H Karadia – General Secretary

Date: 21 May 2024

**Independent Auditors' Report to the Members of
Sales Staff Association**

Opinion

We have audited the financial statements of Sales Staff Association (the 'association') for the year ended 31 December 2023 which comprise the Statement of General Fund and Retained Surplus, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2023 and of its deficit 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 (Consolidation) Act 1992.

Basis for opinion

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association'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 National Executive Committee's with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- proper accounting records have not been kept in accordance with the requirements of the legislation; or
- a satisfactory system of control over its transactions have not been maintained by the association in accordance with the requirements of the legislation; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of National Executive Committee

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

Independent Auditors' Report to the Members of Sales Staff Association

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

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

Extent to which our audit was considered 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 obtained an understanding of the legal and regulatory frameworks within which the association operates focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, including the Trade Union and Labour Relations (Consolidation) Act 1992 and UK tax legislation applicable to association's activities.

We assessed the risks of material misstatement in respect of fraud by discussing with the management about any related party relationships and transactions and internal controls of the association in authorisation of the financial transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above which included reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. We corroborated our enquiries through our audit work including review of minutes of National Executive Committee meetings and Annual Conference meetings and review of correspondence with the Certification Officer.

We considered the risk of fraud through management override and in response, we incorporated testing of source records of the association into our audit approach. Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud including evaluating the commercial rationale of any significant transactions outside the normal course of activities of the association.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the National Executive Committee.
- Conclude on the appropriateness of the National Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if

**Independent Auditors' Report to the Members of
Sales Staff Association**

such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the association's members, as a body, in accordance with S36 of Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Glazer

Ripe LLP
Chartered Accountants & Statutory Auditors
9a Burroughs Gardens
London
NW4 4AU

Date: 21 May 2024

Sales Staff Association

**Statement of General Fund and Retained Surplus
for the Year Ended 31 December 2023**

	Notes	31/12/23 £	31/12/22 £
INCOME		12,525	11,960
Administrative expenses		<u>17,342</u>	<u>14,211</u>
		(4,817)	(2,251)
Interest receivable and similar income		<u>1,331</u>	<u>187</u>
DEFICIT BEFORE TAXATION	5	(3,486)	(2,064)
Tax on deficit	6	<u>205</u>	<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		(3,691)	(2,064)
General fund at beginning of year		<u>126,274</u>	<u>128,338</u>
GENERAL FUND AT END OF YEAR		<u><u>122,583</u></u>	<u><u>126,274</u></u>

The notes form part of these financial statements

Sales Staff Association

Balance Sheet
31 December 2023

	Notes	31/12/23 £	31/12/22 £
CURRENT ASSETS			
Debtors	7	-	104
Cash at bank	8	<u>128,082</u>	<u>131,472</u>
		128,082	131,576
CREDITORS			
Amounts falling due within one year	9	<u>5,499</u>	<u>5,302</u>
NET CURRENT ASSETS		<u>122,583</u>	<u>126,274</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,583</u>	<u>126,274</u>
RESERVES			
General fund	10	<u>122,583</u>	<u>126,274</u>
		<u>122,583</u>	<u>126,274</u>

The financial statements were approved by the National Executive Committee and authorised for issue on 21 May 2024 and were signed on its behalf by:



D H Karadia – General Secretary



D Blake - Chairman

Sales Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2023

1. STATUTORY INFORMATION

Sales Staff Association is a Trade Union included on the official list of trade unions in England & Wales and Northern Ireland. The List Number and Registered Office address of the Association can be found on the General Information on page 1.

The presentation currency of the financial statements is £ Sterling.

2. STATEMENT OF COMPLIANCE

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation) Act 1992. Under that Act the financial statements of Trade Unions are required to give a true and fair view. Therefore the financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities". As the Association is not a company the disclosures under the Financial Reporting Standard 102 Section 1A "Small Entities" have been adapted as considered necessary to ensure that the financial statements give a true and fair view.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Income

Income consists of Member subscriptions which are recognised in the period to which they relate. Any arrears/overpayments of member subscriptions are shown in debtors/creditors payable within one year.

Interest income is recognised when interest is received.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the General Fund, except to the extent that it relates to items recognised in Other Comprehensive Income. Current or deferred taxation assets and liabilities are not discounted. Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable surpluses.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits held at call with financial institutions and other short term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the General Fund in administrative expenses.

Going concern

After making enquiries and reviewing association's available information, the National Executive Committee believes that there are no significant material uncertainties affecting the association's ability to continue as a going concern for the foreseeable future. The association therefore continues to adopt the going concern basis in preparing its financial statements.

Sales Staff Association

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

4. EMPLOYEES

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

The members of the National Executive Committee are responsible for managing the affairs of the association. There are no salaries or benefits paid to the General Secretary or any other member of the National Executive Committee. The members of National Executive Committee are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the association.

5. DEFICIT BEFORE TAXATION

The deficit is stated after charging:

	31/12/23	31/12/22
	£	£
Auditors remuneration	<u>2,100</u>	<u>2,100</u>

6. TAXATION

Analysis of the tax charge

The tax charge on the deficit for the year was as follows:

	31/12/23	31/12/22
	£	£
Current tax:		
UK corporation tax	<u>205</u>	<u>-</u>
Tax on deficit	<u>205</u>	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23	31/12/22
	£	£
Prepayments & accrued income	<u>-</u>	<u>104</u>

8. CASH AT BANK

	31/12/23	31/12/22
	£	£
Bank current account	15,776	20,498
Bank deposit account	<u>112,306</u>	<u>110,974</u>
	<u>128,082</u>	<u>131,472</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23	31/12/22
	£	£
Other creditors	-	299
Corporation tax	205	-
Accrued expenses	<u>5,294</u>	<u>5,003</u>
	<u>5,499</u>	<u>5,302</u>

Sales Staff Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. **RESERVES**

	General fund £
At 1 January 2023	126,274
Deficit for the year	<u>(3,691)</u>
At 31 December 2023	<u><u>122,583</u></u>

11. **RELATED PARTY DISCLOSURES**

The National Executive Committee are members of the association as required by its Rules. Each member contributes a monthly £5 subscription under normal terms and conditions.

Sales Staff Association
Detailed General Fund
for the Year Ended 31 December 2023

	31/12/23		31/12/22	
	£	£	£	£
Member subscriptions		12,525		11,960
Other income				
Bank deposit interest		<u>1,331</u>		<u>187</u>
		13,856		12,147
Expenditure				
Post, stationery & advertising	65		62	
Conference & meeting costs	8,323		4,021	
Subscriptions	384		384	
Sundry expenses	36		30	
Audit & accountancy	5,700		5,430	
Legal fees	250		1,675	
Professional fees	408		372	
Member gifts	<u>2,162</u>		<u>2,190</u>	
		<u>17,328</u>		<u>14,164</u>
		(3,472)		(2,017)
Finance costs				
Bank charges		<u>14</u>		<u>47</u>
NET DEFICIT		<u><u>(3,486)</u></u>		<u><u>(2,064)</u></u>

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	

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	Dinesh H Karadia
Office held	General Secretary
Date	21/05/2024