

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|--|--|--------------------------|
| Name of Trade Union: | Community | | |
| Year ended: | 31 December 2023 | | |
| List no: | 784T | | |
| Head or Main Office address: | 465C Caledonian Road | | |
| | London | | |
| | | | |
| | | | |
| | | | |
| Postcode | N7 9GX | | |
| Website address (if available) | www.community-tu.org | | |
| 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: | Roy Rickhuss CBE | | |
| Telephone Number: | 0207 420 4000 | | |
| Contact name for queries regarding the completion of this return | Cherl Siljeur | | |
| Telephone Number: | 0207 420 4028 | | |
| E-mail: | csiljeur@community-tu.org | | |

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 |
| | 43,370 | 353 | | 7 | 43,730 |
| Total | 43,370 | 353 | | 7 | A 43,730 |

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

41,473

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

245

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 |
|-----------------------|--|---------------------------|----------------|
| No change in officers | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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 10)

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

| Name of Officer | Position Held | Date Elected |
|-----------------------|-----------------------|--------------|
| Roy Rickhuss | General Secretary | 01/01/2013 |
| Dean Cox | NEC Member, President | 01/01/2018 |
| Steven McGurk | NEC Member, President | 01/01/2018 |
| Ross Clark | NEC Member, President | 01/01/2015 |
| Douglas Rairbairn | NEC Member, President | 01/01/2012 |
| Alan Coombs | NEC Member, President | 01/01/2012 |
| Gary Keogh | NEC Member | 07/12/2016 |
| Andrew Gutteridge | NEC Member | 13/06/2019 |
| Nicholas Hunt | NEC Member | 01/01/2022 |
| Andrew Taylor | NEC Member | 01/01/2018 |
| Angela Carrigan | NEC Member | 01/01/2022 |
| Afzal Dean | NEC Member | 01/01/2022 |
| Chris Rice | NEC Member | 01/01/2012 |
| Steven Banks-McGregor | NEC Member | 16/11/2018 |
| Jason Savage | NEC Member | 01/01/2022 |
| Jacqui Thomas | NEC Member | 01/01/2012 |
| Tracy Barlow | NEC Member | 01/01/2012 |
| Christopher Knight | NEC Member | 01/01/2018 |
| Natalie Roberts | NEC Member | 01/01/2022 |
| Teresa Bottomley | NEC Member | 01/01/2022 |
| Chris Williamson | NEC Member | 21/03/2023 |
| Steve Millman | NEC Member | 18/06/2021 |
| Joy Rowley | NEC Member | 18/06/2021 |

| <u>Name of Officer</u> | <u>Position Held</u> | <u>Date Elected</u> |
|-------------------------------|-----------------------------|----------------------------|
| Ian Smith | NEC Member | 16/12/2013 |
| Nicholas Dewhirst | NEC Member | 01/01/2022 |
| Richard Holmes | NEC Member | 21/03/2023 |
| Paul McBean | NEC Member | 02/03/2015 |
| Jack Whiston | NEC Member | 01/01/2022 |
| Chris Wilson | NEC Member | 18/06/2021 |
| Deborah Wood | NEC Member | 18/06/2021 |

General Fund

(see notes 13 to 18)

| | £000 | £000 |
|--|-------|--------|
| Income | | |
| From Members: Contributions and Subscriptions | | 5,813 |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 5,813 |
| Investment income (as at page 12) | | 3,430 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 3,473 | |
| Total of other income (as at page 4) | | 3,473 |
| Total income | | 12,716 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 1,179 |
| Administrative expenses (as at page 10) | | 9,538 |
| Federation and other bodies (specify) | | |
| GFTU | | 25 |
| IndustriAll | | 23 |
| TUC | | 96 |
| Scottish TUC | | 6 |
| Unions21 | | 3 |
| Wales TUC | | 4 |
| Misc | | 8 |
| Loss on Investment Property | | 1,017 |
| Total expenditure Federation and other bodies | | 1,182 |
| Taxation | | |
| Total expenditure | | 11,899 |
| Interfund Transfers OUT | | |
| Surplus (deficit) for year | | 817 |
| Amount of general fund at beginning of year | | 82,990 |
| Amount of general fund at end of year | | 83,807 |

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

| Description | £000 |
|--|--------------|
| Federation and other bodies | |
| | |
| Total federation and other bodies | |
| Any Other Sources | |
| Union Learning Income | 160 |
| Professional Service Income | 18 |
| Overage on Land Sale | 200 |
| Net FRS102 Pension movement | 1,177 |
| Change in Market Value of investments | 1,918 |
| Total other sources | 3,473 |
| Total of all other income | 3,473 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £000 |
|---|------------|---|--------------|
| Representation – Employment Related Issues | | brought forward | 336 |
| | 151 | Advisory Services | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | Life Change Benefit | 102 |
| | | Education and Training services | |
| | | Training Courses | 298 |
| Communications Publications | 185 | Negotiated Discount Services | |
| | | Benefits Scheme | 13 |
| Dispute Benefits | | Other Benefits and Grants (specify) | |
| | | Child Benefit | 9 |
| | | Officer/Organiser expenses | 155 |
| | | Campaigns | 38 |
| | | Retirement Benefits | 2 |
| | | Strike Pay | 226 |
| carried forward | 336 | Total (should agree with figure in General Fund) | 1,179 |

(See notes 21 and 23)

| Fund 2 | | Fund Account | |
|--------------------|---|---|-------------|
| Name: | Member Support Fund | £000 | £000 |
| Income | | | |
| | From members | | 43 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total Income | 43 |
| | | Interfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | 59 |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | 59 |
| | | Interfund Transfers OUT | |
| | | | |
| | | Surplus (Deficit) for the year | -16 |
| | | Amount of fund at beginning of year | 104 |
| | | Amount of fund at the end of year (as Balance Sheet) | 88 |
| | | | |
| | | Number of members contributing at end of year | 41,473 |

| Fund 3 | | Fund Account | |
|--------------------|---|---|-------------|
| Name: | Futures Fund | £000 | £000 |
| 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 | | 40 |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | 40 |
| | | Interfund Transfers OUT | |
| | | | |
| | | Surplus (Deficit) for the year | -40 |
| | | Amount of fund at beginning of year | 1,958 |
| | | Amount of fund at the end of year (as Balance Sheet) | 1,918 |
| | | | |
| | | Number of members contributing at end of year | 41,473 |

(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)

£000

£000

| Political fund account 1 | | To be completed by trade unions which maintain their own political fund | |
|--|---|---|--------|
| | Income | Members contributions and levies | 228 |
| | | Investment income (as at page 12) | |
| Other income (specify) | | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total income | 228 |
| 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) | | 208 |
| | Expenditure B (as at page ii) | | |
| | Expenditure C (as at page iii) | | 9 |
| | Expenditure D (as at page iv) | | 19 |
| | Expenditure E (as at page v) | | 58 |
| | Expenditure F (as at page vi) | | |
| | Non-political expenditure (as at page vii) | | 14 |
| | | Total expenditure | 308 |
| | | Surplus (deficit) for year | -80 |
| | | Amount of political fund at beginning of year | 275 |
| | | Amount of political fund at the end of year (as <u>Balance Sheet</u>) | 195 |
| | | Number of members at end of year contributing to the political fund | 17,954 |
| | | Number of members at end of the year not contributing to the political fund | 27,122 |
| | | Number of members at end of year who have completed an exemption notice and do not contribute to the political fund | 23,519 |
| Political fund account 2 | | To be completed by trade unions which act as components of a central trade union | |
| Income | Contributions and levies collected from members on behalf of central political fund | | |
| | Funds received back from central political fund | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total income | |
| Expenditure | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) | | |
| | | | |
| | Administration expenses in connection with political objects(specify) | | |
| | Non-political expenditure | | |
| | | Total expenditure | |
| | | Surplus (deficit) for year | |
| | | Amount held on behalf of trade union political fund at beginning of year | |
| | | Amount remitted to central political | |
| | | Amount held on behalf of central political fund at end of year | |
| | | Number of members at end of year contributing to the political fund | |
| | | Number of members at end of the year not contributing to the political fund | |
| | | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund | |

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

| Name of political party in relation to which money was expended | Total amount spent during the period £ |
|---|--|
| The Labour Party | 201 |
| The Co-operative Party | 7 |
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| | |
| Total | 208 |

Political fund account expenditure (b)

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

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

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

Political fund account expenditure (c)

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

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

| Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office | | | |
|--|--------------------------------------|--|----------|
| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
| Local elections 2023 | The Labour Party | The Labour Party | 4 |
| Danny Beales | The Labour Party | The Labour Party | 2 |
| Josh McAllister | The Labour Party | The Labour Party | 2 |
| Fred Thomas | The Labour Party | The Labour Party | 1 |
| | | | |
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| | | | |
| Total | | | 9 |

Political fund account expenditure (d)

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

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

| Expenditure on the maintenance of any holder of political office | |
|--|-----------|
| Name of office holder | £ |
| Stephen Kinnock MP | 18 |
| Abena Opong-Asare MP | 1 |
| | |
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| | |
| | |
| | |
| Total | 19 |

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 | £ |
| The Labour Party | 58 |
| | |
| | |
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| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | 58 |

Political fund account expenditure (f)

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

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

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

| Name of organisation or political party | £000 |
|---|------|
| | |
| | |
| | |
| | |
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| | |
| | |
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| | |
| | |
| | |
| 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 | £ |
|--|---|
| | |
| | |
| | |
| | |
| | |
| | |
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| | |

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

£

| | |
|----------------|---|
| Fabian Society | 7 |
| LWN | 1 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Total expenditure

£

(c) the total amount of all other money expended

| | |
|---------------|---|
| Miscellaneous | 6 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

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)

| | | £000 |
|--|-----------------------|--------------|
| Administrative Expenses | | |
| Remuneration and expenses of staff | | 6,011 |
| Salaries and Wages included in above | 4,728 | |
| Auditors' fees | | 126 |
| Legal and Professional fees | | 468 |
| Occupancy costs | | 1,385 |
| Stationery, printing, postage, telephone, etc. | | 278 |
| Expenses of Executive Committee (Head Office) | | 66 |
| Expenses of conferences | | 41 |
| Other administrative expenses (specify) | | |
| Branch exps 470, Insurance 173, Motor exps 70 | | 713 |
| Donations 17, Bank charges 28 | | 45 |
| Badges/regalia | | 59 |
| Sundry exps | | 37 |
| Other Outgoings | | |
| Depreciation | | 298 |
| Interest payable | | 11 |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| Total | | 9,538 |
| Charged to: | General Fund (Page 3) | 9,538 |
| | Member Support Fund | |
| | Futures Fund | |
| Total | | 9,538 |

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 £ |
| Roy Rickhuss General Secretary | 129,523 | 16,619 | | Car/Fuel 17,670 Other 2,175 | 19,845 | 165,987 |
| NEC - J Whiston | 544 | | | | | 544 |
| NEC - T Barlow | 784 | | | | | 784 |
| NEC - NIL RETURN | | | | | | |
| D Cox, S McGurk, R Clark, D Fairbairn | | | | | | |
| A Coombs, G Keogh, A Gutteridge, N Hunt | | | | | | |
| A Taylor, A Carrigan, A Dean, C Rice | | | | | | |
| S Banks-McGregor, J Savage, J Thomas | | | | | | |
| C Knight, N Roberts, T Bottomley, C Williamson | | | | | | |
| S Millman, S Beaton, M Standring, J Rowley | | | | | | |
| I Smith, N Dewhirst, R Holmes, P McBean | | | | | | |
| C Wilson, D Wood | | | | | | |
| | | | | | | |
| | | | | | | |

Analysis of investment income

(see notes 47 and 48)

| | Political Fund £000 | | Other Fund(s) £000 |
|-----------------------------------|---------------------------|-------------------------|--------------------------|
| Rent from land and buildings | | | 222 |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | 2,846 |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | |
| Other investment income (specify) | | | |
| Gain on disposal of investments | | | 47 |
| Gain on disposal of fixed assets | | | 315 |
| | | | 3,430 |
| | | Total investment income | 3,430 |
| | | Credited to: | |
| | | General Fund (Page 3) | 3,430 |
| | | Member Support Fund | |
| | | Futures Fund | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 3,430 |

Balance sheet as at



(see notes 49 to 52)

| Previous Year | | £000 | £000 |
|---------------|---|------|--------|
| 16,903 | Fixed Assets (at page 14) | | 15,619 |
| | Investments (as per analysis on page 15) | | |
| 62,472 | Quoted (Market value £ (65,556) | | 63,772 |
| 1,705 | Unquoted | | 1,784 |
| | Total Investments | | 65,556 |
| | Other Assets | | |
| | Loans to other trade unions | | |
| 824 | Sundry debtors | | 928 |
| 1,353 | Cash at bank and in hand | | 567 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| | FRS102 Pension Asset | | 4,400 |
| | Total of other assets | | 5,895 |
| 83,257 | Total assets | | 87,070 |
| 82,990 | General fund (page 3) | | 83,807 |
| 104 | Member Support Fund | | 88 |
| 1,958 | Futures Fund | | 1,918 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 275 | Political Fund Account | | 195 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Liabilities | | |
| | Amount held on behalf of central trade union political fund | | |
| | Loans | | 33 |
| £364 | Creditors & Accruals | | 1,029 |
| £789 | | | |
| -£3,223 | | | |
| | Total liabilities | | 1,062 |
| £83,257 | Total assets | | 87,070 |

Fixed assets account

(see notes 53 to 57)

| | Land and Buildings | | Furniture and Equipment £000 | Motor Vehicles £000 | Not used for union business £000 | Total £000 |
|---|--------------------|-------------------|---------------------------------------|---------------------------|---|---------------|
| | Freehold £000 | Leasehold £000 | | | | |
| Cost or Valuation | | | | | | |
| At start of year | 3,999 | 1,584 | 1,081 | 554 | 12,787 | 20,005 |
| Additions | | | 214 | 411 | | 625 |
| Disposals | -753 | | 77 | | | -676 |
| Revaluation/Transfers | | -77 | -25 | -228 | -1,017 | -1,347 |
| At end of year | 3,246 | 1,507 | 1,347 | 737 | 11,770 | 18,607 |
| Accumulated Depreciation | | | | | | |
| At start of year | 638 | 1,134 | 943 | 387 | | 3,102 |
| Charges for year | 61 | 11 | 78 | 145 | | 295 |
| Disposals | | | | | | |
| Revaluation/Transfers | -186 | | -22 | -201 | | -409 |
| At end of year | 513 | 1,145 | 999 | 331 | | 2,988 |
| Net book value at end of year | 2,733 | 362 | 348 | 406 | 11,770 | 15,619 |
| Net book value at end of previous year | 3,361 | 450 | 138 | 167 | 12,787 | 16,903 |

Analysis of investments

(see notes 58 and 59)

| Quoted | All Funds Except Political Funds £000 | Political Fund £000 |
|--|---|------------------------|
| Equities (e.g. Shares) | | |
| Equities | 58,777 | |
| Fixed interest | 2,055 | |
| Preference | 2,940 | |
| Government Securities (Gilts) | | |
| Other quoted securities (to be specified) | | |
| Total quoted (as Balance Sheet) | 63,772 | |
| Market Value of Quoted Investment | 65,556 | |
| Unquoted | | |
| Equities | | |
| Unity Trust Bank | 1,348 | |
| Government Securities (Gilts) | | |
| Mortgages | | |
| | 372 | |
| Bank and Building Societies | | |
| PPPS 12 Welsh RFU 48 | 60 | |
| Misc | 4 | |
| Other unquoted investments (to be specified) | | |
| Total unquoted (as Balance Sheet) | 1,784 | |
| Market Value of Unquoted Investments | 1,784 | |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £000 | Political Funds £000 | Total Funds £000 |
|--|--|-------------------------------------|---------------------------------|
| Income | | | |
| From Members | 5,856 | 228 | 6,084 |
| From Investments | 3,430 | | 3,430 |
| Other Income (including increases by revaluation of assets) | 3,473 | | 3,473 |
| Total Income | 12,759 | 228 | 12,987 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 11,998 | 308 | 12,306 |
| Funds at beginning of year (including reserves) | 85,052 | 275 | 85,327 |
| Funds at end of year (including reserves) | 85,813 | 195 | 86,008 |
| Assets | | | |
| Fixed Assets | | | 15,619 |
| Investment Assets | | | 65,556 |
| Other Assets | | | 5,895 |
| | | Total Assets | 87,070 |
| Liabilities | | Total Liabilities | 1,062 |
| Net Assets (Total Assets less Total Liabilities) | | | 86,008 |

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="button" value="Yes"/> |
| If Yes How many ballots were held: <input style="width: 50px;" type="text" value="2"/> | | |
| 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: 50px;" type="text" value="50"/> | |
| Number of votes cast in the ballot | <input style="width: 50px;" type="text" value="47"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 50px;" type="text" value="47"/> ¹ | |
| Number of individuals answering "No" to the question | <input style="width: 50px;" type="text"/> | ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 50px;" 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 type="button" value="Yes"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="button" value="No"/> | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot | <input style="width: 50px;" type="text"/> | |
| Ballot 2 | | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 50px;" type="text" value="146"/> | |
| Number of votes cast in the ballot | <input style="width: 50px;" type="text" value="127"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 50px;" type="text" value="117"/> ¹ | |
| Number of individuals answering "No" to the question | <input style="width: 50px;" type="text" value="9"/> ² | |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 50px;" type="text" value="1"/> 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 type="button" value="Yes"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="button" value="No"/> | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot | <input style="width: 50px;" type="text"/> | |
| Ballot 3 | | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 50px;" type="text"/> | |
| Number of votes cast in the ballot | <input style="width: 50px;" type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 50px;" type="text"/> ¹ | |
| Number of individuals answering "No" to the question | <input style="width: 50px;" type="text"/> ² | |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 50px;" 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: 50px;" type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 50px;" 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: 50px;" type="text"/> | |

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

A large, empty rectangular area with a thin black border, intended for the user to enter or attach notes to the accounts. The interior of the rectangle is a uniform light gray color.



Accounting policies

(see notes 84 and 85)

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:  |
| Name: Roy Rickhuss | Name: Alasdair McDiarmid |
| Date: 04 June 2024 | Date: 04 June 2024 |

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)



Signature(s) of auditor or auditors:

Andrew Rich

Name(s):

Andrew Rich

Profession(s) or Calling(s):

Chartered Accountant (8157443)

Address(es):

11/15, William Road, Camden

Postcode

NW1 3ER

Date

07 Jun 2024

Contact name for inquiries and telephone number:

020 7388 7000

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

**COMMUNITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

COMMUNITY

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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COMMUNITY

STATEMENT OF RESPONSIBILITIES OF THE NATIONAL EXECUTIVE COUNCIL

The legislation relating to Trade Unions requires Community to submit a return for each calendar year to the Certification Officer. This return contains financial statements that must give a true and fair view of the state of Community at the year end and of its transactions for the period then ended. The financial statements set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to Community, the requirement to prepare financial statements that give a true and fair view is the responsibility of the National Executive Council. The National Executive Council is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In so doing, the National Executive Council is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The National Executive Council is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). It is also responsible for safeguarding the assets of Community and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF COMMUNITY

Opinion

We have audited the financial statements of Community ("The Union") for the year ended 31 December 2023 which comprise the Combined Income and Expenditure Account, Income and Expenditure Account - General Fund, Income and Expenditure Account - Political Fund, Income and Expenditure Account - Member Support Fund and Income and Expenditure Account - Futures Fund, the Balance Sheet, Cash Flow Statement, Accounting Convention, Accounting Policies, Judgments and key sources of estimation uncertainty and notes to the financial statements, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2023 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

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 the audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the National Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The National Executive Council is responsible for the other information contained within the annual report. 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.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED) TO THE MEMBERS OF COMMUNITY

Matters on which we are required to report by exception

The Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

- A satisfactory system of control over transactions has not been maintained; or
- The Union has not kept proper accounting records; or
- The financial statements are not in agreement with the books of account; or
- We have not received all the information and explanations we need for our audit.

We have nothing to report in this regard.

Responsibilities of the National Executive Council

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

In preparing the financial statements, the National Executive Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Council either intends 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 issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

As part of our planning process:

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

COMMUNITY

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED) TO THE MEMBERS OF COMMUNITY

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

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates, in particular those in relation to the assumptions in relation to valuation of investment properties and the calculation of the defined benefit pension asset.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank and loan balances, investments and defined benefit pension scheme assets.
- Reviewing documentation such as minutes of meetings.
- Assessing the extent of compliance, or lack of, with laws and regulations
- Documenting and verifying all significant related party balances and transactions.

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

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

Use of our report

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

HW FISHER LLP
Chartered Accountants
Statutory Auditor

HW FISHER LLP

Dated:

29 May 2024

Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom

COMMUNITY**COMBINED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2023**

| | Notes | 2023 | 2022 |
|---|-------|----------------------|-----------------------|
| | | £'000 | £'000 |
| OPERATING INCOME | | 9,892 | 9,081 |
| OPERATING EXPENDITURE | | <u>(11,289)</u> | <u>(11,032)</u> |
| OPERATING RESULT | | (1,397) | (1,951) |
| OTHER ITEMS | | <u>1,379</u> | <u>(4,669)</u> |
| SURPLUS / (DEFICIT) FOR THE YEAR | | (18) | (6,620) |
| OTHER COMPREHENSIVE INCOME | | 699 | 1,237 |
| COMPREHENSIVE RESULT FOR THE YEAR | | <u>681</u> | <u>(5,383)</u> |
| Funds at the beginning of the year | | 85,327 | 90,710 |
| Comprehensive result for the year | | 681 | (5,383) |
| Funds at the end of the year | | <u>86,008</u> | <u>85,327</u> |

COMMUNITY

**INCOME AND EXPENDITURE ACCOUNT – GENERAL FUND
YEAR ENDED 31 DECEMBER 2023**

| | Notes | 2023 | | 2022 | |
|--|-------|---------|-----------------|---------|-----------------|
| | | £'000 | £'000 | £'000 | £'000 |
| OPERATING INCOME | | | | | |
| Contribution from members | 1 | 5,813 | | 5,620 | |
| Investment income | 2 | 3,430 | | 2,742 | |
| Other income | 3 | 378 | | 437 | |
| | | | 9,621 | | 8,799 |
| OPERATING EXPENDITURE | | | | | |
| Membership activity | 4 | 1,179 | | 854 | |
| Branches | 5 | 470 | | 356 | |
| Personnel costs | 6 | 6,011 | | 5,859 | |
| Administration | 7 | 1,267 | | 1,139 | |
| Conference and committees costs | 8 | 107 | | 434 | |
| Affiliation fees | 9 | 165 | | 175 | |
| Property and equipment costs | 10 | 1,683 | | 1,814 | |
| | | | (10,882) | | (10,631) |
| | | | (1,261) | | (1,832) |
| OPERATING SURPLUS / (DEFICIT) | | | | | |
| OTHER ITEMS | | | | | |
| Change in investment values | 13 | 1,918 | | (3,480) | |
| Gain / (Loss) on investment property | 12 | (1,017) | | (1,453) | |
| Impairment of fixed assets | 11 | -- | | -- | |
| Net pension scheme expenditure | 19 | 478 | | 264 | |
| | | | 1,379 | | (4,669) |
| | | | 118 | | (6,501) |
| SURPLUS / (DEFICIT) FOR THE YEAR | | | | | |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Remeasurement of defined benefit liability | | | 699 | | 1,237 |
| Comprehensive Result for the Year | | | 817 | | (5,264) |
| Funds at the beginning of the year | | | 82,990 | | 88,254 |
| Comprehensive result for the year | | | 817 | | (5,264) |
| Funds at the end of the year | | | 83,807 | | 82,990 |

COMMUNITY

YEAR ENDED 31 DECEMBER 2023

INCOME AND EXPENDITURE ACCOUNT POLITICAL FUND

| | Notes | 2023 £'000 | 2022 £'000 |
|---|-------|-------------------|-------------------|
| OPERATING INCOME | | | |
| Contributions from members | 1 | <u>228</u> | <u>225</u> |
| | | 228 | 225 |
| OPERATING EXPENDITURE | | | |
| Affiliation fees and other expenses | | <u>(308)</u> | <u>(250)</u> |
| (DEFICIT) / SURPLUS FOR THE YEAR | | (80) | (25) |
| FUNDS AT BEGINNING OF THE YEAR | | 275 | 300 |
| FUNDS AT END OF THE YEAR | | <u><u>195</u></u> | <u><u>275</u></u> |

INCOME AND EXPENDITURE ACCOUNT MEMBER SUPPORT FUND

| | | 2023 £'000 | 2022 £'000 |
|---------------------------------------|---|------------------|-------------------|
| OPERATING INCOME | | | |
| Contributions from members | 1 | 43 | 57 |
| OPERATING EXPENDITURE | | | |
| Benefit payments and other expenses | | <u>(59)</u> | <u>(53)</u> |
| SURPLUS FOR THE YEAR | | (16) | 4 |
| FUNDS AT BEGINNING OF THE YEAR | | 104 | 100 |
| FUNDS AT END OF THE YEAR | | <u><u>88</u></u> | <u><u>104</u></u> |

INCOME AND EXPENDITURE ACCOUNT FUTURES FUND

| | | 2023 £'000 | 2022 £'000 |
|---------------------------------------|--|---------------------|---------------------|
| OPERATING EXPENDITURE | | | |
| Benefit payments and other expenses | | <u>(40)</u> | <u>(98)</u> |
| DEFICIT FOR THE YEAR | | (40) | (98) |
| FUNDS AT BEGINNING OF THE YEAR | | 1,958 | 2,056 |
| FUNDS AT END OF THE YEAR | | <u><u>1,918</u></u> | <u><u>1,958</u></u> |

COMMUNITY**BALANCE SHEET****AT 31 DECEMBER 2023**

| | | 2023 | | 2022 | |
|----------------------------------|-------|----------------|---------------|----------------|---------------|
| | Notes | £'000 | £'000 | £'000 | £'000 |
| FIXED ASSETS | | | | | |
| Tangible assets | 11 | | 3,849 | | 4,116 |
| Investment properties | 12 | | 11,770 | | 12,787 |
| Investments | 13 | | <u>65,556</u> | | <u>64,177</u> |
| | | | 81,175 | | 81,080 |
| CURRENT ASSETS | | | | | |
| Debtors and prepayments | 14 | 928 | | 824 | |
| Cash in bank and in hand | | <u>567</u> | | <u>1,353</u> | |
| | | 1,495 | | 2,177 | |
| CURRENT LIABILITIES | | | | | |
| Creditors and accruals | 15 | (1,029) | | (789) | |
| Bank loan | 15,16 | <u>(33)</u> | | <u>(335)</u> | |
| | | (1,062) | | (1,124) | |
| NET CURRENT ASSETS | | | | | |
| | | | <u>433</u> | | <u>1,053</u> |
| TOTAL ASSETS | | | | | |
| LESS CURRENT LIABILITIES | | | | | |
| | | | 81,608 | | 82,133 |
| NON-CURRENT LIABILITIES | | | | | |
| Bank loan | 16 | | -- | | (29) |
| PENSION ASSET/(LIABILITY) | | | | | |
| | 19 | | <u>4,400</u> | | <u>3,223</u> |
| | | | 86,008 | | 85,327 |
| Represented by: | | | | | |
| GENERAL FUND | | | 83,807 | | 82,990 |
| POLITICAL FUND | | | 195 | | 275 |
| BENEVOLENT FUND | | | 88 | | 104 |
| FUTURES FUND | | | <u>1,918</u> | | <u>1,958</u> |
| | | | 86,008 | | 85,327 |

Approved for issue to the members on:

29 May 2024

R Rickhuss CBE
General SecretarySteven McGurk
NEC President

COMMUNITY

CASH FLOW STATEMENT YEAR ENDED 31 DECEMBER 2023

| | 2023 £'000 | 2022 £'000 |
|--|-------------------|---------------------|
| Cash flows from operating activities | | |
| Operating deficit | (1,397) | (1,951) |
| Adjustments for: | | |
| Investment income | (3,430) | (2,742) |
| Depreciation | 295 | 290 |
| Movements in working capital: | | |
| Change in debtors | (104) | (151) |
| Change in creditors | 240 | (37) |
| Net cash absorbed by operations | <u>(4,396)</u> | <u>(4,591)</u> |
| Investing activities: | | |
| Payments to acquire tangible fixed assets | (625) | (290) |
| Payments to acquire fixed asset investments | (1,212) | (1,884) |
| Receipts from sale of tangible fixed assets | 912 | 884 |
| Receipts from sale of fixed asset investments | 1,798 | 1,709 |
| Income from investments | 2,846 | 2,821 |
| Net rental income | 222 | 115 |
| Net cash flow from investing activities | <u>3,941</u> | <u>3,355</u> |
| Financing activities: | | |
| Loan repayment | (331) | (315) |
| Net cash flow from financing activities | <u>(331)</u> | <u>(315)</u> |
| Net increase /(decrease) in cash and cash equivalents | (786) | (1,551) |
| Cash balances brought forward | 1,353 | 2,904 |
| Cash balances carried forward | <u><u>567</u></u> | <u><u>1,353</u></u> |

COMMUNITY

ACCOUNTING CONVENTION YEAR ENDED 31 DECEMBER 2023

INFORMATION IN RESPECT OF THE UNION

Community is a trade union registered in accordance with the Trade Union Labour Relations (Consolidation) Act 1992 with its head office at 465c Caledonian Road, London N7 9GX.

ACCOUNTING FRAMEWORK

The accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The Union is a Public Benefit Entity.

In accordance with FRS102, the format of these accounts is based on those contained in the Regulations to the Companies Act 2006, notwithstanding that the Union does not report under that Act. The formats have been adapted, as required by Part 1 of Schedule 1 of the regulations, in order that they give a true and fair view of the Union's activities.

PRESENTATION CURRENCY

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

GOING CONCERN

The National Executive Council has considered the future prospects for the Union and also the level of investments held. Based on that consideration, the National Executive Council has a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. Thus the National Executive Council continues to adopt the going concern basis in preparing the financial statements.

COMMUNITY

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2023

The accounts have been prepared under the historical cost convention as modified to include the revaluation of certain fixed assets, and in accordance with the specific accounting policies as set out below.

RENTAL INCOME

Rental income is accounted for on an accruals basis and derived from investment properties.

INVESTMENT INCOME

Investment income is accounted for on an accruals basis.

CONTRIBUTIONS

Contributions are accounted for on an accruals basis.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. At each reporting date, the Union reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

MIXED USE PROPERTIES

Mixed Use Properties are measured in two different ways; for the proportion held by the union and its operations, this is initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. For the proportion held for investment, these assets are carried at fair value and the changes in fair value recognised in the income and expenditure account.

DEPRECIATION

Depreciation is provided on all tangible fixed assets, except freehold land, to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

| | |
|------------------------|----------|
| Freehold properties | 50 years |
| Long leased properties | 50 years |
| Furniture and fittings | 5 years |
| Office equipment | 3 years |
| Motor vehicles | 3 years |

Motor vehicles are depreciated to reduce the book value of the vehicles to their realisable value at the balance sheet date.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income and expenditure account.

**COMMUNITY
ACCOUNTING POLICIES (CONTINUED)
YEAR ENDED 31 DECEMBER 2023**

INVESTMENT PROPERTIES

Investment properties, which are properties held to earn rentals and/or for capital appreciation are measured using the fair value model and stated at their fair value as at the balance sheet date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

PENSION COSTS

The Union operates a defined benefit pension scheme, which requires contributions to be made to separately administered funds. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method which attributes entitlement to benefits to the current period (to determine current service cost) and to the current and prior periods (to determine the present value of the defined benefit obligations) and is based on actuarial advice.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, at the start of the period taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in the income and expenditure accounts as pension movement.

Remeasurements, comprising actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability (excluding amounts included in the net interest) are recognised immediately in other comprehensive income in the period in which they occur. Remeasurements are not reclassified to income and expenditure in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

CORPORATION TAX

Current tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investment over expenditure on the provident benefits and reinvested chargeable gains for the year. Current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Provident benefits comprise of payments as set out in the rules of the Union, which relate to death benefit and legal assistance, and a proportion of the costs of administering the Union in relation to those benefits.

DEFERRED TAX

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income.

Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure accounts.

The Union has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term investments with original maturities of three months or less, and bank overdrafts.

FINANCIAL INSTRUMENTS

Financial assets are recognised in the Union's balance sheet when the Union becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

OTHER FINANCIAL ASSETS

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value recognised in the income and expenditure account, except that investments in equity instruments that are not publically traded, and whose fair value cannot be measured reliably, are measured at cost less impairment.

IMPAIRMENT OF FINANCIAL ASSETS

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure account.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the activity of the Union from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price and derecognised when, and only when, the Union's obligations are discharged, cancelled or they expire.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) YEAR ENDED 31 DECEMBER 2023

FIXED ASSET INVESTMENTS

Listed investments and certain sundry investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Certain other investments are held at amortised cost.

REALISED GAINS AND LOSSES

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

LEASES

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

BRANCHES

The expenditure in the year is controlled from Head Office. Branches do not have separate bank accounts and all expenses are claimed from Head Office.

COMMUNITY

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY YEAR ENDED 31 DECEMBER 2023

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities at the balance sheet date and the amounts reported for revenue and expenses during the year that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

As at 31 December 2023, the key estimates are as follows:

ESTIMATES AND JUDGEMENTS

SPLIT OF MIXED USE PROPERTIES

The union holds mixed-use properties. In determining the split for recognition between tangible assets and investment property, the Union has allocated value by number of floors utilised.

VALUATION OF INVESTMENT PROPERTIES

Investment properties are stated at fair value. The fair value is determined at each balance sheet date by the Union. This assessment requires judgements to be made, which include the condition of the property, its location and the market performance of similar properties in the area. The union engaged with accredited independent valuer with a recognised and relevant professional qualification to determine the fair value.

DEFERRED TAX

Under HMRC rules affecting taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability. Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly in the opinion of the management, the revaluation of properties and investments does not give rise to a timing difference and to deferred tax liabilities.

RECOGNITION OF SURPLUS ON DEFINED BENEFIT PENSION SCHEME

The difference between the market value of the assets of the Pension Fund and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet, except that an asset is only recognised where the union has the sole right to determine the use of the surplus of assets over liabilities.

KEY SOURCES OF ESTIMATION UNCERTAINTY

The cost of defined benefit pension plans is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation.

**COMMUNITY
JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)
YEAR ENDED 31 DECEMBER 2023**

KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)

The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 19.

COMMUNITY

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2023

| 1 CONTRIBUTIONS | 2023 | 2022 |
|--|--------------|--------------|
| | £'000 | £'000 |
| General Fund Contributions | 5,813 | 5,620 |
| Political Fund Contributions | 228 | 225 |
| Member Support Fund Contributions | 43 | 57 |
| | <u>6,084</u> | <u>5,902</u> |
| 2 INVESTMENT INCOME | 2023 | 2022 |
| | £'000 | £'000 |
| Income from investments | 2,846 | 2,821 |
| Rental | 722 | 765 |
| - Income | | |
| - Expense | (500) | (650) |
| Gain / (Loss) on disposal of investments | 47 | (246) |
| Gain on disposal of fixed assets | 315 | 52 |
| | <u>3,430</u> | <u>2,742</u> |
| 3 OTHER INCOME | 2023 | 2022 |
| | £'000 | £'000 |
| General Fund: | | |
| Legal service income | 18 | 27 |
| Union Learning | 160 | 141 |
| Overage on land sale | 200 | 269 |
| | <u>378</u> | <u>437</u> |
| 4 MEMBERSHIP ACTIVITY | 2023 | 2022 |
| | £'000 | £'000 |
| Benefits scheme | 13 | 8 |
| Child benefits | 9 | 10 |
| Convalescent home | -- | -- |
| Driver Care Plus | -- | -- |
| Expenses of members attending schools | 298 | 236 |
| Legal expenses: general | 151 | 163 |
| Lifecchange benefit | 102 | 138 |
| Regional organiser / National officer expenses | 155 | 181 |
| Publications | 62 | 49 |
| National & regional campaigns | 38 | 39 |
| Retirement benefits | 2 | 3 |
| Strike pay | 226 | -- |
| VAT paid | 123 | 27 |
| | <u>1,179</u> | <u>854</u> |

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

| 5 BRANCHES | 2023 £'000 | 2022 £'000 |
|---|------------------------------|------------------------------|
| Delegation expenses | 330 | 215 |
| Branch secretary honorarium | 140 | 141 |
| | <u>470</u> | <u>356</u> |
| | | |
| 6 PERSONNEL COSTS | 2023 £'000 | 2022 £'000 |
| Salaries | 4,728 | 4,553 |
| National Insurance | 510 | 509 |
| Staff superannuation - Contributions | 473 | 497 |
| Staff superannuation - Additional payments | 300 | 300 |
| | <u>6,011</u> | <u>5,859</u> |
| | | |
| Number of employees at the balance sheet date | 2023 Number | 2022 Number |
| Full time Union officials and organisers | 43 | 48 |
| Membership support staff | 14 | 17 |
| Administration staff | 37 | 40 |
| | <u>94</u> | <u>105</u> |
| | | |
| 7 ADMINISTRATION | 2023 £'000 | 2022 £'000 |
| Postage and telephone | 209 | 202 |
| Printing and stationery | 69 | 92 |
| Audit fees | 126 | 79 |
| Legal and professional charges | 468 | 368 |
| Insurance | 173 | 172 |
| Motor expenses | 70 | 99 |
| Donations | 17 | 21 |
| Bank charges | 28 | 26 |
| Bank interest payable | 11 | 18 |
| Badges/regalia etc. | 59 | 51 |
| Sundry expenses | 37 | 11 |
| | <u>1,267</u> | <u>1,139</u> |

Fees payable to the auditors for audit services were £125,573 (2022 £78,500) and fees for other services were £22,173 (2022: £Nil).

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

| 8 CONFERENCE AND COMMITTEE COSTS | 2023 | 2022 |
|---|---------------------|---------------------|
| | £'000 | £'000 |
| Executive council meetings | 66 | 68 |
| Biennial delegate conference | 41 | 366 |
| | <u>107</u> | <u>434</u> |
| | <u><u>107</u></u> | <u><u>434</u></u> |
| | | |
| 9 AFFILIATION FEES | 2023 | 2022 |
| | £'000 | £'000 |
| Alliance for Finance | 1 | 1 |
| CSEU | 2 | 2 |
| General Federation of Trade Unions | 25 | 36 |
| ICTU | -- | 2 |
| Industrial | 23 | 21 |
| National Pensioners Convention | 1 | 1 |
| NCVO | 2 | -- |
| Ron Todd Foundation | 1 | -- |
| Scottish TUC | 6 | 5 |
| T.U.C | 96 | 96 |
| Unions21 | 3 | 3 |
| Wales TUC | 4 | 8 |
| World | 1 | -- |
| | <u>165</u> | <u>175</u> |
| | <u><u>165</u></u> | <u><u>175</u></u> |
| | | |
| 10 PROPERTY AND EQUIPMENT COSTS | 2023 | 2022 |
| | £'000 | £'000 |
| IT and equipment | 236 | 181 |
| Depreciation | 298 | 290 |
| Head office | 483 | 472 |
| Regional offices | 666 | 871 |
| | <u>1,683</u> | <u>1,814</u> |
| | <u><u>1,683</u></u> | <u><u>1,814</u></u> |

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

11 TANGIBLE ASSETS

| | Freehold Properties | Long Lease Properties | Furniture and Equipment | Leasehold Improvements | Motor Vehicles | Total |
|----------------------------|------------------------|--------------------------|----------------------------|---------------------------|-------------------|--------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Cost | | | | | | |
| At 31 December 2022 | 3,999 | 573 | 1,081 | 1,011 | 554 | 7,218 |
| Additions | -- | -- | 214 | -- | 411 | 625 |
| Transfers | -- | -- | 77 | (77) | -- | -- |
| Disposals | (753) | -- | (25) | -- | (228) | (1,006) |
| At 31 December 2023 | 3,246 | 573 | 1,347 | 934 | 737 | 6,837 |
| Depreciation | | | | | | |
| At 31 December 2022 | 638 | 200 | 943 | 934 | 387 | 3,102 |
| Charge for the Year | 61 | 11 | 78 | -- | 145 | 295 |
| Transfer | -- | -- | -- | -- | -- | -- |
| Disposals | (186) | -- | (22) | -- | (201) | (409) |
| At 31 December 2023 | 513 | 211 | 999 | 934 | 331 | 2,988 |
| Net book value | | | | | | |
| At 31 December 2023 | 2,733 | 362 | 348 | -- | 406 | 3,849 |
| At 31 December 2022 | 3,361 | 373 | 138 | 77 | 167 | 4,116 |

12 INVESTMENT PROPERTIES

| | 2023 £'000 | 2022 £'000 |
|----------------------------|---------------|---------------|
| Valuation | | |
| At 31 December 2022 | 12,787 | 14,338 |
| Additions | -- | -- |
| Transfers | -- | -- |
| Disposals | -- | (98) |
| Change in market value | (1,017) | (1,453) |
| At 31 December 2023 | 11,770 | 12,787 |

The Union's UK investment property was valued at 31 December 2023 by an accredited independent valuer with a recognised and relevant professional qualification and recent experience of the location and category of the investment property being valued.

The Union's foreign investment property was valued at 31 December 2023 by the Union's property department. The valuation was based on a review of recent sales and valuations of similar properties in the location and category of the investment property being valued.

The valuation model applied in the valuations is consistent with the principles in FRS102 at the end of each year and is on the basis of open market value.

Community in Spain SL is a wholly owned subsidiary of Community Union with the purpose to administer the Spanish Investment Properties on behalf of the Union. Spanish SL do not trade or have any assets/liabilities. These properties are included in the Community financial statements as Community in Spain SL acts solely as trustee on behalf of Community in respect of the properties and that it is Community, and not the company, who has beneficial ownership and control over these properties.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

13 INVESTMENTS

| | Listed investments £'000 | Sundry investments £'000 | Loans and mortgages £'000 | Total £'000 |
|----------------------------|--------------------------------|--------------------------------|---------------------------------|----------------|
| Market value | | | | |
| At 31 December 2022 | 62,472 | 1,342 | 363 | 64,177 |
| Additions | 1,203 | -- | 9 | 1,212 |
| Disposals | (1,751) | -- | -- | (1,751) |
| Transfers | -- | -- | -- | -- |
| Change in market value | 1,848 | 70 | -- | 1,918 |
| At 31 December 2023 | 63,772 | 1,412 | 372 | 65,556 |

As at 31 December 2023, the total amount of financial assets held at fair value is £63,814K (2022: £63,814K). include both Community's listed investments and certain sundry investments.

14 DEBTORS

| | 2023 £'000 | 2022 £'000 |
|----------------------------------|---------------|---------------|
| Trade debtors | 222 | 201 |
| Other debtors and accrued income | 706 | 623 |
| | <u>928</u> | <u>824</u> |

15 CREDITORS

| | 2023 £'000 | 2022 £'000 |
|-------------------------------|---------------|---------------|
| Trade creditors | 366 | 404 |
| Other creditors | <u>663</u> | <u>385</u> |
| | 1,029 | 789 |
| Bank loan due within one year | 33 | 335 |
| | <u>1,062</u> | <u>1,124</u> |

16 BANK LOANS

| | 2023 £'000 | 2022 £'000 |
|------------------------------|---------------|---------------|
| Bank loan due after one year | <u>--</u> | <u>29</u> |

LOAN MATURITY ANALYSIS

| | | |
|---|-----------|------------|
| Debt due within one year | 33 | 335 |
| In more than one year but not more than two years | -- | 29 |
| In more than two years but not more than five years | -- | -- |
| In more than five years | -- | -- |
| | <u>33</u> | <u>364</u> |

The bank loan is repayable by monthly instalments over ten years commencing February 2014. The applicable rate of interest is 1.65% over the bank base rate. The bank loans are secured by a Letter of Negative Pledge and Undertaking from the Union's investment portfolio manager confirming they will not allow the Union's investment fund portfolio to fall below a market value of £9,000,000.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

17 COMMITMENTS UNDER OPERATING LEASES

LESSEE

At 31 December 2023, the Union had obligations of total future minimum lease payments under non-cancellable operating leases for the following periods:

| | Land & Buildings | | Other | |
|--|------------------|---------------|---------------|---------------|
| | 2023 £'000 | 2022 £'000 | 2023 £'000 | 2022 £'000 |
| Expiry date: | | | | |
| No later than 1 year | 175 | 282 | 84 | 81 |
| Later than 1 year, no later than 5 years | 182 | 357 | 6 | 84 |
| Later than 5 years | -- | -- | -- | -- |
| | <u>357</u> | <u>639</u> | <u>90</u> | <u>165</u> |

The lease payments recognised as an expense during the year amounted to £404K (2022: £376K).

LESSOR

At 31 December 2023, the Union had contractual future minimum lease receipts under non-cancellable operating leases for the following periods:

| | Land & Buildings | |
|--|------------------|---------------|
| | 2023 £'000 | 2022 £'000 |
| Expiry date: | | |
| No later than 1 year | 633 | 678 |
| Later than 1 year, no later than 5 years | 962 | 1,608 |
| Later than 5 years | -- | -- |
| | <u>1,595</u> | <u>2,286</u> |

The lease receipts recognised as rental income during the year amounted to £623K (2022: £481K).

18 ANALYSIS OF CHANGES IN NET DEBT

| | At 31 Dec 2022 | Cash flows | At 31 Dec 2023 |
|---------------------------|-------------------|----------------|-------------------|
| | £'000 | £'000 | £'000 |
| Cash and Cash equivalents | 1,353 | (786) | 567 |
| Bank loans | 364 | (331) | 33 |
| | <u>1,717</u> | <u>(1,117)</u> | <u>600</u> |

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

19 STAFF PENSION SCHEMES

The Union operates a final salary defined benefit pension scheme for its employees and officials, which is funded by the payment of contributions. The assets of the scheme are held in a separately administered fund controlled by the trustees of the scheme.

Community and the trustees of the scheme have agreed a funding plan to ensure that the scheme is sufficiently funded to meet current and future obligations.

On the 5 June 2021 the scheme closed to further accrual of pension for the final 18 active members of the scheme, however, the link to final salary would be maintained.

Community continue to make additional service contributions of £300,000 per annum as contained in the formal schedule of contributions drawn up on 27 June 2019.

The Union estimates that it will make contributions to the scheme totalling £300,000 for the year beginning 1 January 2024.

The valuation used for FRS102 disclosures has been based on a full assessment of the scheme as at 31 March 2021, which was the date of the last formal actuarial valuation. The present values of the defined benefit obligation, the related current service cost and any past service costs were measured using the projected unit credit method.

Net defined benefit pension liability at the balance sheet date

| | 2023 | 2022 |
|--|--------------|--------------|
| | £'000 | £'000 |
| Fair value of scheme assets | 41,648 | 39,533 |
| Present value of defined benefit pension obligations | (37,248) | (36,310) |
| Net defined benefit pension asset/(liability) | <u>4,400</u> | <u>3,223</u> |

The principal actuarial assumptions used at the balance sheet date were:

| | 2023 | 2022 |
|--|-------------|-------------|
| | % | % |
| Rate of increase in pensionable salaries | 3.10 | 3.15 |
| Rate of increase in pensions in payment | 3.20 | 3.40 |
| Discount rate for scheme liabilities | 4.60 | 4.95 |
| Rate of inflation (RPI/CPI) | 3.10/2.45 | 3.15/2.40 |

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023****19 STAFF PENSION SCHEMES (continued)****Reconciliation of opening and closing balances of the present value of defined benefit pension obligations**

| | 2023 | 2022 |
|---------------------------------------|---------------|---------------|
| | £'000 | £'000 |
| Scheme liabilities at start of year | 36,310 | 53,528 |
| Current service cost | -- | - |
| Interest cost | 1,755 | 1,000 |
| Actual contributions - members | -- | - |
| Actual benefit payments by the scheme | (1,740) | (1,689) |
| Remeasurement gains | 923 | (16,529) |
| Scheme liabilities at end of year | <u>37,248</u> | <u>36,310</u> |

The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year.

Reconciliation of opening and closing balances of the fair value of scheme assets

| | 2023 | 2022 |
|--|---------------|---------------|
| | £'000 | £'000 |
| Fair value of scheme assets at start of year | 39,533 | 55,250 |
| Actual contributions - employer | 300 | 300 |
| Actual contributions - members | -- | - |
| Interest income | 1,922 | 1,025 |
| Remeasurement gains / (losses) | 1,622 | (15,292) |
| Actual benefit payments by the scheme | (1,740) | (1,689) |
| Actual expense payments by the scheme | 11 | (61) |
| Fair value of scheme assets at end of year | <u>41,648</u> | <u>39,533</u> |

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

19 STAFF PENSION SCHEMES (continued)

Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income

Income and expenditure account

| | 2023 | 2022 |
|---|------------------------|------------------------|
| | £'000 | £'000 |
| <i>Employment costs</i> | | |
| Current service cost | -- | - |
| Total employment cost | <u> --</u> | <u> -</u> |
| <i>Investment income</i> | | |
| Interest income on scheme assets | (1,922) | (1,025) |
| Interest expense on scheme liabilities | 1,755 | 1,000 |
| Actual expense payments by the scheme | (11) | 61 |
| Net interest cost | <u> (178)</u> | <u> 36</u> |
| Charge to income and expenditure | (178) | 36 |
| Employer contributions | (300) | (300) |
| Net pension scheme (income)/expenditure | <u> (478)</u> | <u> (264)</u> |

Remeasurement of the net defined benefit pension liability recognised in other comprehensive income

| | 2023 | 2022 |
|--|----------------------|------------------------|
| | £'000 | £'000 |
| Return on scheme assets less interest income | 1,622 | (15,292) |
| Actuarial (losses) / gains on assumptions | (268) | 21,261 |
| Actuarial gain on experience | (655) | (4,732) |
| Remeasurement of scheme liability | <u> 699</u> | <u> 1,237</u> |

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

19 STAFF PENSION SCHEMES (continued)

| Analysis of fair value of scheme assets | 2023 £'000 | 2022 £'000 |
|---|---------------|---------------|
| Overseas Equities | 17,371 | 16,290 |
| Liability Driven Investment Funds | 10,534 | - |
| Government bonds | - | 17,599 |
| Corporate bonds | - | 2,063 |
| Property | 3,777 | 3,280 |
| Buy and Maintain Credit | 8,398 | - |
| Cash / net current assets | 1,568 | 301 |
| Total fair value of scheme assets | <u>41,648</u> | <u>39,533</u> |

20 RELATED PARTIES

During the year a member of management paid £Nil (2022:£5K) for the purchase of a motor vehicle.

Remuneration of key Management Personnel:

| | 2023 | 2022 |
|------------------------|---------|---------|
| Aggregate compensation | 256,908 | 252,215 |

During the year, Community made provisions for a severance package to a member of the management team of £Nil (2022: £56,000.)

As at 31 December 2023 included within investments loans and mortgages is an amount of £23,878 (2022: £32,579) outstanding from a member of Key Management Personnel. Interest of £506 (2022: £645) received at 2% is included within investment income.

As at 31 December 2023 included within investments loans and mortgages is an amount of £312,154 (2022: £312,154) outstanding from a member of the Key Management Personnel, of which £191,045 (2022: £191,045) was secured over their interest in a co-owned property. Interest of £Nil (2022: £6,422) received at 2% is included within investment income in respect of this loan. As at 31 December 2023 an amount of £203,757 (2022: £203,757) is included within tangible fixed assets in relation to the 49% ownership interest the union holds in this co-owned property. The individual resides at the property and no rental is charged in respect of the Union's owned part. Key Management Personnel left 31.12.2022.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

21 CONTINGENT LIABILITIES

Contingent Liability - Taxation

As explained in the accounting policies, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments and investment properties. If the unrealised valuation increases at 31 December 2023 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £6.5M which utilises a 25% rate of corporation tax (2022: £6.1M which utilises a 25% rate of corporation tax).

Contingent Liability - Pension Fund

In June 2023, the High Court judged in *Virgin Media v NTL Pension Trustees II Ltd* that amendments made to the contracted-out NTL Pension Plan were invalid because the scheme's actuary did not provide the associated Section 37 certificate necessary. If upheld, the High Court's decision could have wider ranging implications, affecting other schemes that were contracted-out on a salary-related basis, and made amendments between April 1997 and April 2016.

The Community Staff Pension Fund was contracted out until 5 April 2016 and amendments were made during the relevant period. As such the ruling could have implications for the Union

There is still further uncertainty with a Court of Appeal hearing for the case set for 25 June 2024 as well as the potential for overriding government legislation to be introduced. As a result, the Union and the Trustees of the Fund have not yet investigated the potential implications for the Union's accounts in detail.

As detailed investigation has not yet been carried out the Union considers that the amount of any potential impact on the Defined Benefit Obligation cannot be measured with sufficient reliability. This issue is therefore being disclosed as a potential contingent liability at the 2023 year-end and the situation will be reviewed again at the 2024 year-end when further clarity is expected to be available.

The Union and the Trustees of the Union's final salary defined benefit pension scheme will continue to seek legal advice on the matter and act accordingly.

COMMUNITY**STATEMENT TO MEMBERS
YEAR ENDED 31 DECEMBER 2023****SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

| GENERAL FUND | 2023 £'000 | 2022 £'000 |
|---|-----------------------|-----------------------|
| Contribution from members | 5,813 | 5,620 |
| Investment income | 3,430 | 2,742 |
| Other income | 378 | 437 |
| Total income | <u>9,621</u> | <u>8,799</u> |
| Total expenditure | <u>(10,882)</u> | <u>(10,631)</u> |
| Operating result | (1,261) | (1,832) |
| Other items | 1,379 | (4,669) |
| (Deficit) / Surplus for the year | <u>118</u> | <u>(6,501)</u> |

| POLITICAL FUND | 2023 £'000 | 2022 £'000 |
|---|-----------------------|-----------------------|
| Contribution from members | 228 | 225 |
| Total income | <u>228</u> | <u>225</u> |
| Total expenditure | <u>(308)</u> | <u>(250)</u> |
| Surplus / (Deficit) for the year | <u>(80)</u> | <u>(25)</u> |

| MEMBER SUPPORT FUND | 2023 £'000 | 2022 £'000 |
|-----------------------------|-----------------------|-----------------------|
| Total income | 43 | 57 |
| Total expenditure | (59) | (53) |
| Surplus for the year | <u>(16)</u> | <u>4</u> |

| FUTURES FUND | 2023 £'000 | 2022 £'000 |
|-----------------------------|-----------------------|-----------------------|
| Total expenditure | (40) | (98) |
| Deficit for the year | <u>(40)</u> | <u>(98)</u> |

COMMUNITY

STATEMENT TO MEMBERS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

SUMMARY BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

| | 2023 £'000 | 2022 £'000 |
|---------------------------|-----------------------------|-----------------------------|
| Tangible assets | 3,849 | 4,116 |
| Investment properties | 11,770 | 12,787 |
| Investments | 65,556 | 64,177 |
| Current assets | 1,495 | 2,177 |
| Current liabilities | (1,062) | (1,124) |
| Long term liabilities | - | (29) |
| Pension asset/(liability) | 4,400 | 3,223 |
| Net assets | <u><u>86,008</u></u> | <u><u>85,327</u></u> |
| Represented by:- | | |
| General Fund | 83,807 | 82,990 |
| Political Fund | 195 | 275 |
| Benevolent Fund | 88 | 104 |
| Futures Fund | 1,918 | 1,958 |
| | <u><u>86,008</u></u> | <u><u>85,327</u></u> |

COMMUNITY

STATEMENT TO MEMBERS (CONTINUED) YEAR ENDED 31 DECEMBER 2023

INFORMATION TO BE PROVIDED TO MEMBERS UNDER THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 (AMENDED)

Under the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended), the Union is required to circulate all members with details of the salary and benefits provided to the General Secretary, the President and members of the National Executive Council.

In the year ended 31 December 2023, R Rickhuss received a salary of £129,523. In addition, other benefits of £19,845 were provided.

The President and members of the National Executive Council do not receive any salary from the Union or any benefits. All members of the National Executive Council and the President are reimbursed for any out of pocket expenditure incurred by them in the performance of their duties on behalf of the Union, as is the General Secretary.

Certain members of the National Executive Council are reimbursed for their loss of earnings whilst on Union business and this is listed below. In certain cases, the amounts are reimbursed directly to the employer of the National Executive Council member.

| <u>Name</u> | <u>Amount</u> |
|-------------|---------------|
| J Whiston | £544 |
| T Barlow | £784 |

DECLARATION TO MEMBERS

We are also required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to include the following declaration in this statement to all members. The wording is as prescribed by the Act.

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

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

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



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Parties involved with this document

| Document processed | Party + Fingerprint |
|--------------------------------|--|
| Wed, 29th May 2024 9:14:23 UTC | Royston Rickhuss - Signer (dfa90f8ed777ebe6a1eaf8aa5f2bcc97) |
| Wed, 29th May 2024 9:27:02 UTC | Steven McGurk - Signer (c2f240006a72dbd3d762e255eede28c7) |
| Wed, 29th May 2024 9:29:06 UTC | Andrew Rich - Signer (6bb0c98f194c3cea4320cfd40046defd) |

Audit history log

| Date | Action |
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| Wed, 29th May 2024 9:29:07 UTC | Andrew Rich viewed the envelope (185.105.75.177) |
| Wed, 29th May 2024 9:29:07 UTC | This envelope has been signed by all parties (185.105.75.177) |
| Wed, 29th May 2024 9:29:06 UTC | Andrew Rich signed the envelope (185.105.75.177) |
| Wed, 29th May 2024 9:28:35 UTC | Andrew Rich viewed the envelope (185.105.75.177) |
| Wed, 29th May 2024 9:28:31 UTC | Andrew Rich viewed the envelope (20.77.172.72) |
| Wed, 29th May 2024 9:28:06 UTC | Andrew Rich viewed the envelope (185.105.75.177) |
| Wed, 29th May 2024 9:27:02 UTC | Steven McGurk viewed the envelope (192.124.203.129) |
| Wed, 29th May 2024 9:27:02 UTC | Document emailed to arich@hwfisher.co.uk (13.43.86.218) |
| Wed, 29th May 2024 9:27:02 UTC | Sent the envelope to Andrew Rich (arich@hwfisher.co.uk) for signing (192.124.203.129) |
| Wed, 29th May 2024 9:27:02 UTC | Steven McGurk signed the envelope (192.124.203.129) |
| Wed, 29th May 2024 9:22:37 UTC | Steven McGurk viewed the envelope (192.124.203.129) |
| Wed, 29th May 2024 9:22:31 UTC | Steven McGurk opened the document email. (192.124.203.129) |
| Wed, 29th May 2024 9:19:24 UTC | Document emailed to Steven.McGurk@citybuildingglasgow.co.uk (13.43.86.218) |
| Wed, 29th May 2024 9:16:19 UTC | Royston Rickhuss opened the document email. (81.145.216.85) |
| Wed, 29th May 2024 9:16:19 UTC | Royston Rickhuss opened the document email. (54.170.66.173) |
| Wed, 29th May 2024 9:15:52 UTC | Royston Rickhuss opened the document email. (52.48.161.10) |
| Wed, 29th May 2024 9:15:33 UTC | Royston Rickhuss opened the document email. (54.154.240.158) |

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| Wed, 29th May 2024 9:15:31 UTC | Royston Rickhuss opened the document email. (54.194.178.92) |
| Wed, 29th May 2024 9:15:17 UTC | Royston Rickhuss opened the document email. (194.75.195.66) |
| Wed, 29th May 2024 9:15:17 UTC | Royston Rickhuss opened the document email. (3.79.194.34) |
| Wed, 29th May 2024 9:14:46 UTC | Royston Rickhuss opened the document email. (81.145.216.85) |
| Wed, 29th May 2024 9:14:46 UTC | Royston Rickhuss opened the document email. (34.248.70.91) |
| Wed, 29th May 2024 9:14:24 UTC | Royston Rickhuss viewed the envelope (81.145.216.85) |
| Wed, 29th May 2024 9:14:24 UTC | Sent the envelope to Steven McGurk (Steven.McGurk@citybuildingglasgow.co.uk) for signing (81.145.216.85) |
| Wed, 29th May 2024 9:14:23 UTC | Royston Rickhuss signed the envelope (81.145.216.85) |
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| Wed, 29th May 2024 9:12:54 UTC | Royston Rickhuss opened the document email. (54.229.23.119) |
| Wed, 29th May 2024 9:11:30 UTC | Royston Rickhuss opened the document email. (194.75.195.66) |
| Wed, 29th May 2024 9:11:30 UTC | Royston Rickhuss opened the document email. (54.194.178.92) |
| Wed, 29th May 2024 8:36:05 UTC | Royston Rickhuss opened the document email. (104.28.86.103) |
| Wed, 29th May 2024 8:36:04 UTC | Royston Rickhuss opened the document email. (54.170.66.173) |
| Wed, 29th May 2024 8:26:12 UTC | Document emailed to rrickhuss@community-tu.org (18.130.251.197) |
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| Wed, 29th May 2024 8:19:00 UTC | Andrew Rich has been assigned to this envelope (185.105.75.177) |
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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 | 03.05.2023 |
| 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:

| | |
|--|--|
| | |
|--|--|

| | |
|-------------|--|
| Signature | |
| Name | |
| Office held | |
| Date | |