

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	App Drivers and Couriers Union		
Year ended:	31 December 2023		
List no:			
Head or Main Office address:	Boundary House		
	Cricket Field Road		
	Uxbridge		
Postcode	UB8 1QG		
Website address (if available)	<a href="http://adcu.org.uk">adcu.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Zamir Dreni		
Telephone Number:			
Contact name for queries regarding the completion of this return	D Goodwin		
Telephone Number:	0116 2551880		
E-mail:	david@sturgesshutchinson.co.uk		

**Please follow the guidance notes in the completion of this return**

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

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

[returns@certoffice.org](mailto:returns@certoffice.org)

# Contents

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

# Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	7,797				7,797
<b>Total</b>	7,797				A 7,797

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

7,797
-------

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

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
General Secretary	J Farrar		20 November 2023
President	Y Aslam		21 November 2023
Treasurer	G Kerem		10 December 2023
<del>DAME Officer and</del> London Chair	A Hadi		10 December 2023
West Midlands Vice Chair	H Afsar		10 September 2023
East Midlands Chair	A Hanif		10 December 2023

State whether the union is:

a. A branch of another trade union?

Yes	
-----	--

No		X
----	--	---

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes	
-----	--

No		X
----	--	---

If yes, state the number of affiliated unions:

--

and names:

--



# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		685,989
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		685,989
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	68,310	
<b>Total of other income (as at page 4)</b>		68,310
<b>Total income</b>		754,299
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		172,161
Administrative expenses (as at page 10)		417,404
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		589,565
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		164,734
Amount of general fund at beginning of year		268,435
Amount of general fund at end of year		433,169

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

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Salary recharge	68,310
<b>Total other sources</b>	<b>68,310</b>
<b>Total of all other income</b>	<b>68,310</b>

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			<b>£</b>
Representation – Employment Related Issues		<b>brought forward</b>	172,161
Solicitors fees	172,161	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Dispute Benefits		Negotiated Discount Services	
		Other Benefits and Grants (specify)	
<b>carried forward</b>	172,161	<b>Total (should agree with figure in General Fund)</b>	172,161

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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





## Political fund account

(see notes 24 to 33)

£

£

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













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

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

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

Total expenditure

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

£


Total expenditure

£

(c) the total amount of all other money expended


Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		242,441
Salaries and Wages included in above	204,174	
Auditors' fees		4,200
Legal and Professional fees		48,414
Occupancy costs		33,554
Stationery, printing, postage, telephone, etc.		5,530
Expenses of Executive Committee (Head Office)		1,376
Expenses of conferences		
Other administrative expenses (specify)		
Travel		19,646
Bank charges		34,393
Insurance		397
IT		7,077
Depreciation		893
Accountancy		3,895
Advertising		3,973
Donations		8,381
Other outgoings		3,234
<b>Other Outgoings</b>		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		417,404
Charged to:	General Fund (Page 3)	417,404
<b>Total</b>		417,404

## 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	
£	£	£		£	
President	37,323	4,363	4,431		46,117
BAME Officer and London Chair	45,833	4,054	4,583		54,470
Treasurer	3,946				3,946
London Vice Chair	5,200				5,200
West Midlands Chair	1,010				1,010
West Midlands Vice Chair	632				632
East Midlands Vice Chair	3,194				3,194
Northampton Chair	2,267				2,267
East Midlands Chair	6,162				6,162
Women Officer	1,276				1,276
General Secretary	800				800

# Analysis of investment income

(see notes 47 and 48)

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



# Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			4,628			4,628
Additions			741			741
Disposals						
Revaluation/Transfers						
At end of year			5,369			5,369
<b>Accumulated Depreciation</b>						
At start of year			1,759			1,759
Charges for year			893			893
Disposals						
Revaluation/Transfers						
At end of year			2,652			2,652
<b>Net book value at end of year</b>						
Net book value at end of year			2,717			2,717
<b>Net book value at end of previous year</b>						
Net book value at end of previous year			2,869			2,869

# Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet) Market Value of Quoted Investment		
<b>Unquoted</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments		



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	685,989		685,989
From Investments			
Other Income (including increases by revaluation of assets)	68,310		68,310
<b>Total Income</b>	754,299		754,299
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	589,565		589,565
<b>Funds at beginning of year</b> (including reserves)	268,435		268,435
<b>Funds at end of year</b> (including reserves)	433,169		433,169
<b>Assets</b>			
Fixed Assets			2,717
Investment Assets			
Other Assets			547,721
		<b>Total Assets</b>	550,438
<b>Liabilities</b>		<b>Total Liabilities</b>	117,269
<b>Net Assets (Total Assets less Total Liabilities)</b>			433,169

# Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

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

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

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

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

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

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

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

(see note 81)

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

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

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

**No**

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

**Industrial Action 1**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

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

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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

# Notes to the accounts

(see notes 82 and 83)

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

See attached accounts

The App Drivers and Couriers Union

Report and Accounts

31 December 2023

**The App Drivers and Couriers Union  
Report and accounts  
Contents**

	<b>Page</b>
Union Information	1
Statement of responsibilities	2
Independent auditor's report	3 - 4
Income and expenditure account	5
Balance sheet	6
Notes to the accounts	7

## **The App Drivers and Couriers Union Union Details**

### **Officers**

Z Dreni  
C Ioanitescu  
C Pancu  
F Musa  
K Karakus  
S Hull  
C Meechan

### **Auditors**

Sturgess Hutchinson (Leicester) Limited  
21 New Walk  
Leicester  
LE1 6TE

### **Bankers**

Stripe

NatWest

### **Head office**

Boundary House  
Cricket Field Road  
Uxbridge  
UB8 1QG

## **The App Drivers and Couriers Union**

### **Statement of National Executive Committee's Responsibilities**

Law applicable to trade unions in England and Wales requires the national executive committee to prepare financial statements that give a true and fair view of the state of affairs of the union at the end of the financial year and of its surplus or deficit for the financial year. In doing so the national executive committee is required to:

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

The national executive committee is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the union and enable him to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. The national executive committee is also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The App Drivers and Couriers Union**  
**Independent auditor's report**  
**to the members of The App Drivers and Couriers Union**

**Opinion**

We have audited the accounts of The App Drivers and Couriers Union for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis for qualified opinion**

For a short period during the year the systems and controls in respect of expenditure were not followed at all times. In addition, not all accounting records in respect of this expenditure was held by the union and although most documents have been obtained by alternative means it has not been fully recovered. These issues have been rectified and were investigated by the Certification Officer with no further action but for this period we were unable to satisfy ourselves by alternative means concerning this expenditure by using other audit procedures. Consequently we were unable to determine whether any adjustments to these amounts was necessary.

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 accounts section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have assisted with the preparation of the accounts.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the members' 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 trustees 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 report and accounts, other than the accounts and our auditor's report thereon. The national treasurer and secretary are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**The App Drivers and Couriers Union**  
**Independent auditor's report**  
**to the members of The App Drivers and Couriers Union**

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

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified any material misstatements.

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified any material misstatements.

Arising solely from the limitation on the scope of our work referred to above:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- we have not received all the information and explanations we require for our audit; or
- the union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements

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

- the accounts are not in agreement with the accounting records and returns; or

**Responsibilities of national treasurer and secretary**

As explained more fully in the national treasurers responsibilities statement, the national treasurer and secretary are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the national treasurer determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the national treasurer and secretary are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee 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 accounts**

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

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



Mr David Goodwin  
(Senior Statutory Auditor)  
for and on behalf of  
Sturgess Hutchinson (Leicester) Limited  
Accountants and Statutory Auditors

20/12/2024

21 New Walk  
Leicester  
LE1 6TE

**The App Drivers and Couriers Union  
Income and Expenditure Account  
for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Subscriptions</b>	685,989	452,879
<b>Administrative expenses</b>		
Staff costs	(204,174)	(88,375)
Employer's NI	(18,392)	(8,045)
Pensions	(19,875)	(17,274)
Staff training and recruitment	-	(467)
Travel costs	(19,646)	(10,685)
Rent	(28,232)	(25,341)
Venue hire	(5,322)	(884)
Telephone & internet	(3,416)	(3,794)
Printing, postage & stationery	(2,114)	(5,113)
Annual General Meeting	(1,376)	(4,058)
Executive committee expenses	-	(1,354)
Protest & strike expenses	-	(846)
Bank charges	(34,393)	(21,716)
Insurance	(397)	(591)
IT costs	(7,077)	(5,876)
Depreciation	(893)	(956)
Audit fees	(4,200)	(2,400)
Accountancy fees	(3,895)	(2,357)
Solicitors fees	(172,161)	(52,540)
Consultancy fees	(48,414)	(28,525)
Advertising and PR	(3,973)	(16,209)
Donations	(8,381)	(2,657)
Other outgoings	(3,234)	(3,553)
<b>Other income</b>	68,310	18,490
<b>Surplus for the financial year</b>	<u>164,734</u>	<u>167,753</u>

## The App Drivers and Couriers Union

### Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	2,717	2,869
<b>Current assets</b>			
Debtors	4	-	-
Cash at bank and in hand		547,721	395,737
		<u>547,721</u>	<u>395,737</u>
<b>Creditors: amounts falling due within one year</b>	5	(117,269)	(130,171)
<b>Net current assets</b>		<u>430,452</u>	<u>265,566</u>
<b>Net assets</b>		<u>433,169</u>	<u>268,435</u>
<b>Reserves</b>			
General Fund		433,169	268,435
<b>Members' funds</b>		<u>433,169</u>	<u>268,435</u>



.....  
President

Approved on behalf of the union on ..... 19/12/2024 .....

**The App Drivers and Couriers Union  
Notes to the Accounts  
for the year ended 31 December 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Income consists of membership income and interest which are accounted for on a accruals basis.

***Expenditure***

Expenditure is accounted for when incurred.

**2 Status**

The Union is open to all private hire drivers and couriers in the UK. The executive committee are involved in the running of the Union in accordance with the Union Constitution.

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2023	4,628
Additions	741
At 31 December 2023	<u>5,369</u>
<b>Depreciation</b>	
At 1 January 2023	1,759
Charge for the year	893
At 31 December 2023	<u>2,652</u>
<b>Net book value</b>	
At 31 December 2023	<u>2,717</u>
At 31 December 2022	<u>2,869</u>

**4 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	-	-

**5 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Deferred income	84,529	97,283
Taxation and social security costs	6,257	11,136
Other creditors	26,483	21,752
	<u>117,269</u>	<u>130,171</u>

# Accounting policies



(see notes 84 and 85)

See attached accounts

## Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Zamir Dreni	Name:	Cristina-Georgiana Ioanitorescu (President)
Date:	19 December 2024	Date:	19 December 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)**

[Empty box for auditor's report content]

Signature(s) of auditor or auditors:



[Empty box]

Name(s):

Sturgess Hutchinson (Leicester)  
Limited

[Empty box]

Profession(s) or Calling(s):

Chartered Certified Accountants

[Empty box]

Address(es):

21 New Walk

[Empty box]

Leicester

[Empty box]

[Empty box]

[Empty box]

[Empty box]

[Empty box]

Postcode

LE1 6TE

[Empty box]

Date

20/12/2024

[Empty box]

Contact name for inquiries and telephone  
number:

David Goodwin 0116 2551880

[Empty box]

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

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour  
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

### No

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

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

## Membership audit certificate

### Section one

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

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

### Yes / No

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

### Yes / No

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

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

## Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate


### Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

**Yes**

If "No" Please explain below:

Signature	
Name	Zamir Dreni
Office held	General Secretary
Date	19/12/24