Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Union of Shop, Distributive and Allied Workers		
Year ended:	31 December 2023		
List no:	382T		
Head or Main Office address:	Voyager		
	2 Furness Quay		
	Salford		
Postcode	M50 3XZ		
Website address (if available)	www.usdaw.org.uk		
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)		
General Secretary:	Paddy Lillis		
Telephone Number:	0161 224 2804		
Contact name for queries regarding the completion of this return	Nick Walker		
Telephone Number:	0161 224 2804		
E-mail:	nick.walker@usdaw.org.uk		

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

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

returns@certoffice.org

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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
	346,546	13,848				360,394
Total	346,546	13,848			Α	360,394

Number of members at end of year contributing to the General Fund	356,576
Number of members included in totals box 'A' above for whom no home or authorised address is	
held:	13,541

Change of Officers

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

Name of

Officer Appointed

Date of change

Name of Officer

ceasing to hold Office

Position Held

State	whether the union is:		
a.	A branch of anothe	r trade union?	Yes No X
	If yes, state the nan	ne of that other union:	
b.	A federation of trad	e unions?	Yes No X
	If yes, state the	number of affiliated unions:	
		and names:	

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Paddy Lillis	General Secretary
Jane Jones	President
Tracy Cannard	National Executive Councillor
Barbara Wilson	National Executive Councillor
Valerie Cooke	National Executive Councillor
Simon Vincent	National Executive Councillor
Karl Lockley	National Executive Councillor
Kate McLeod	National Executive Councillor
Jo Crumplin	National Executive Councillor
Mike Dixon	National Executive Councillor
Robert Killin	National Executive Councillor
Susan Donaldson	National Executive Councillor
John Barstow	National Executive Councillor
Keith Jones	National Executive Councillor
Robert Bell	National Executive Councillor
Samantha Davies	National Executive Councillor
Janet Hankin	National Executive Councillor

Officers in post (see note 12)

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

Name of Officer	Position held and date elected
Paddy Lillis	General Secretary Re-elected November 2022
Jane Jones	President Elected May 2021
Tracy Cannard	National Executive Councillor (NEC) May 2021
Barbara Wilson	NEC May 2021
Valerie Cooke	NEC May 2021
Simon Vincent	NEC May 2021
Karl Lockley	NEC May 2021
Kate McLeod	NEC May 2021
Jo Crumplin	NEC May 2021
Mike Dixon	NEC May 2021
Robert Killin	NEC May 2021
Susan Donaldson	NEC May 2021
John Barstow	NEC May 2021
Keith Jones	NEC May 2021
Robert Bell	NEC May 2021
Samantha Davies	NEC February 2022
Janet Harkin	NEC February 2022

General Fund

(see notes 13 to 18)

	£000	£000
Income From Members: Contributions and Subscriptions		35,133
From Members: Contributions and Subscriptions From Members: Other income from members (specify)		33,133
Total other income from members		
Total of all income from members		35,133
Investment income (as at page 12)		1,821
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	4,260	
Total of other income (as at page 4)		4,260
Total of other income (as at page 4) Total income		41,214
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,079
Administrative expenses (as at page 10)		31,848
Federation and other bodies (specify)		
Net interest expenses on pension scheme assets/liabilities		563
Actuarial loss recognised in the pension scheme		10,935
Total expenditure Federation and other bodies	l	11,498
Taxation		·
Total expenditure		44,425
Interfund Transfers OUT		
Surplus (deficit) for year		-3,211
Amount of general fund at beginning of year		74,858
Amount of general fund at end of year		71,647

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Descrip	otion	£000
Federation and other bodies		
	Total federation and other bodies	
Any Other Sources		
Magazine Sales and Advertising		204
Affinity Partners' Commission		133
Investment movement		3,923
	Total other sources	4,260
	Total of all other income	4,260

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	(Joe Hetee)	-	£000
Representation –		brought forward	389
Employment Related Issues		Advisory Services	
	389	n/a	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Sickness	266
		Maternity/Paternity	40
		Death	368
		Disablement	13
		Convalescent Homes	3
carried forward	389	Total (should agree with figure in General Fund)	

Fund 2	Fund 2 Fund Account				
Name:	Branch Funds	£000	£000		
Income					
	From members		3,740		
	Investment income (as at page 12)				
	Other income (specify)				
			121		
	Total other in	come as specified	121		
	Total other in	Total Income			
	In	terfund Transfers IN			
Expenditure		ioriana manororo in			
	Benefits to members				
	Administrative expenses and other expenditure (as at page 10)		4,070		
	отрания в принасти и принасти и разде/	Total Expenditure	4,070		
	Inter	fund Transfers OUT	52		
	Surplus (I	Deficit) for the year	-209		
	Amount of fund a	beginning of year	13,586		
	Amount of fund at the end of year	(as Balance Sheet)	13,325		
	Number of members contribu	ting at end of year	356,576		

Fund 3 Fund Account				
Name:	Divisional Recruitment Funds	£000	£000	
Income				
	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other inc	come as specified		
		Total Income		
	Inte	erfund Transfers IN	52	
Expenditure		•		
	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		63	
		Total Expenditure	63	
	Interf	und Transfers OUT		
	Surplus (D	eficit) for the year	-63	
	Amount of fund at	beginning of year	47	
	Amount of fund at the end of year (a	as Balance Sheet)	36	
		F		
	Number of members contribut	ing at end of year		

Fund 4	•		Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure	,		
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfu	ınd Transfers OUT	
	Surplus (De	eficit) for the year	
	Amount of fund at b	peginning of year	
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contributi	ng at end of year	

Fund	5		Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other i	ncome as specified	
		Total Income	
	Ir	terfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inte	rfund Transfers OUT	
		·	
	Surplus (Deficit) for the year	
	Amount of fund a	t beginning of year	
	Amount of fund at the end of year	(as Balance Sheet)	
	Number of records are constribed	stime of and of very	
	Number of members contribu	iting at end of year	

Fund	6		Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
		Total Income	
	Ir	iterfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inte	rfund Transfers OUT	
	Surplus (Deficit) for the year	
		_	
		t beginning of year	
	Amount of fund at the end of year	(as Dalalice Sheet)	
	Number of members contribu	uting at end of year	

Fund 7			Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Int	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribute	ting at end of year	

Fund	8		Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
ſ			
	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	
	Int	erfund Transfers OUT	
		_	
	Surplus	(Deficit) for the year	
	Amount of fund	at beginning of year	
	Amount of fund at the end of year	ır (as Balance Sheet)	
	Number of members contri	buting at end of year	

Fund	9		Fund Accoun
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Int	erfund Transfers IN	
Expenditure		_	
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
	Country (F		
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribute	ting at end of year	

Political fund account

		(see notes 24 to 33)	£000	£000
Political fur	nd account 1 To be con	npleted by trade unions which maintain their	own political fund	
	Income	Members contributions and levies		1,522
		Investment income (as at page 12)		
	Other income (specify)			
		Total o	ther income as specified	
			Total income	1,522
		on and Labour Relations (Consolidation) Act 1 Ditical funds exceeds £2,000 during the period		t in section (72) (1)
		Expenditure A (as at page i)		1,098
		Expenditure B (as at page ii)		
		Expenditure C (as at page iii)		5
		Expenditure D (as at page iv)		
		Expenditure E (as at page v)		302
		Expenditure F (as at page vi)		17
		Non-political expenditure (as at page vii)		24
			Total expenditure	1,446
			Surplus (deficit) for year	76
		Amount of political	fund at beginning of year	1,384
		Amount of political fund at the end of	year (as <u>Balance Sheet</u>)	1,460
		Number of members at end of year contrib	outing to the political fund	294,413
	Nu	umber of members at end of the year not contrib	outing to the political fund	65,981
Num	ber of members at end of year who ha	ve completed an exemption notice and do not cont	ribute to the political fund	58,650
Political fund	account 2 To be completed by	trade unions which act as components of a c	central trade union	
Income	Contributions and levies collected from	n members on behalf of central political fund		
	Funds received back from central polit	ical fund		
	Other income (specify)			
			Total other income	as specified
			Т	otal income
Expenditure				
	Expenditure under section 82 of the	rade Union and Labour Relations		
	(Consolidation) Act 1992 (specify)			
	, , , , , ,			
	Administration expenses in	connection with political objects(specify)	J	
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
		Amount held on behalf of trade union politica	· · · · · · · · · · · · · · · · · · ·	
			remitted to central political	
		Amount held on behalf of central p	political fund at end of year	
		Number of members at end of year contr	ibuting to the political fund	
		Number of members at end of the year not conti	ributing to the political fund	
Number of m	embers at end of year who have comp	eted an exemption notice and do not therefore cor	ŀ	

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 £
Labour Party	1,078
Co-op Party	20
Total	1,098

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
	£
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))	£000
UK local elections May 2023	Labour Party	Labour Party	5
		Total	5

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 maintaince of any holder of political office		
Name of office holder	£000	
Total		

Political fund account expenditure (e)

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

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

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

Name of political party	£000
Labour Party	302
Total	302
Total	302

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 pursuade 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
Leaflets / Mailings	17
Total	17

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	£000
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	£000
Nicaragua / CUBA Solidarity Campaigns	1
London TULO	1
Fabian Society	1
Small Medium Enterprises for Labour	2
Total expenditure	5
(c) the total amount of all other money expended	£000
Miscellaneous	19
Total expenditure	19
Total experiulture	
Total of all expenditures	24

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

(see notes 34 and 35)

	(5	ee notes 34 and .		
Administrative Expense	es			£000
Remuneration and exper				21,068
Salaries and Wages incl			14,001	21,000
Auditors' fees				121
Legal and Professional f	ees			539
Occupancy costs				2,376
Stationery, printing, post	age, telephone, etc.			3,130
Expenses of Executive (· ·			, 114
Expenses of conferences				1,878
Other administrative exp				1,616
Recruitment and				1,086
Union Learning	Coete			1,100
Affiliation Fees	00515			
Anniation Fees				1,288
Journal Costs				333
Travel Costs				771
Campaign Cost	S			272
Profit on Sale of				-256
Other Outgoings				
Depreciation				2,161
Outgoings on lar	nd and buildings (specify)			
Other outgoings	(specify)			
tretert				
แอเอาเ			Total	25.004
	Ob a war all tax			35,981
	Charged to:		General Fund (Page 3)	
			Branch Funds Divisional Recruitment Funds	,
			Divisional Recruitment Funds	63
			Total	35,981
			i Otai	33,301

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers		Benefits	T	
Office field	Gross Salary	Employers N.I. contributions		Derients		Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
General Secretary	123,187	14,943	29,811	Company car benefit	22,039	189,980
President (Jane Jones)	20,525	658				21,183
45.00	50.005	200				54.000
15 Others - attached	53,805	293				54,098

Analysis of investment income

(see notes 47 and 48)

	Political	Other
	Fund	Fund(s)
	£000	£000
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		
J		
Other investment income (specify)		
Pooled Investment Vehicles		1,821
		1,821
	Total investment in con	4.004
	Total investment incon	ne 1,821
	Credited to:	
	General Fund (Page	3) 1,821
	Branch Fund	ds
	Divisional Recruitment Fund	ds
	Political Fur	nd
	Total Investment Fund	ds 1,821

Balance sheet as at

31 December 2023

(see notes 49 to 52)

	(see notes 49 to 52)		
Previous Year		£000	£000
17,482	Fixed Assets (at page 14)		17,324
,	Investments (as per analysis on page 15)		·
76,600	Quoted (Market value £ (62,378)		62,378
8,098	Unquoted Unquoted		22,570
6,096	Total Investments		84,948
	Other Assets		04,940
	Loans to other trade unions		0.005
2,933	Sundry debtors		3,605
2,500	Cash at bank and in hand		4,134
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
E 422	Total of other assets		7,739
5,433	Total of other assets	Total assets	
107,613	0	าบเสาสรรย์เร	110,011
74,858			71,647
13,586			13,325
47	Divisional Recruitment Funds		36
1,384	Political Fund Account		1,460
	Liabilities	ļ	
	Amount held on behalf of central trade union political fund		
£2,241	Sundry Creditors		2,030
£15,497	Pension Liability		21,513
113,437	1 Onoton Elabinty		21,010
£17,738 £107,613		Total liabilities Total assets	23,543 110,011
1107,013		า (สา สวระเร	110,011

Fixed assets account

(see notes 53 to 57)

	Land and Freehold £000	Buildings Leasehold £000	Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year	28,398		3,491	2,623		34,512
Additions	1,545		420	66		2,031
Disposals				-528		-528
Revaluation/Transfers						
At end of year	29,943		3,911	2,161		36,015
Accumulated Depreciation						
At start of year	14,259		948	1,823		17,030
Charges for year	1,047		699	415		2,161
Disposals				-500		-500
Revaluation/Transfers						
At end of year	15,306		1,647	1,738		18,691
Net book value at end of year	14,637		2,264	423		17,324
			1			
Net book value at end of previous year	14,139		2,543	800		17,482

Analysis of investments

(see notes 58 and 59)

	(see notes 58 and 59)		
Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)	2000	2000
	Government Securities (Gilts)		
	Other quoted securities (to be specified) Pooled Investment Vehicles	00.070	
		62,378	
	Total quoted (as Balance Sheet)	62,378	
	Market Value of Quoted Investment	62,378	
Unquoted	Equities		
Unquoted	Unquoted Equities	22,570	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	22,570	
	Market Value of Unquoted Investments	22,570	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	Yes No X
If YES name the relevant companies:	T
Company name	Company registration number (if not registered in England & Wales, state where registered)
Are the shares which are controlled by the union registered in the names of the union's trustees? If NO, state the names of the persons in whom the shares controlled by the union are registered.	Yes No X
Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	38,873	1,522	40,395
From Investments	1,821		1,821
Other Income (including increases by revaluation of assets)	4,381		4,381
Total Income	45,075	1,522	46,597
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	48,558	1,446	50,004
Funds at beginning of year (including reserves) Funds at end of year (including reserves) Assets	88,491 85,008	1,384 1,460	
	Fixed Assets		17,324
	Investment Assets		84,948
	Other Assets		7,739
		Total Assets	110,011
Liabilities		Total Liabilities	23,543
Net Assets (Total Assets less Total Liab	pilities)		86,468

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves) Funds at end of year			
(including reserves) Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liab	pilities)		

(see notes 74 to 80)
Did the union hold any ballots in respect of industrial action during the return period?
If Yes How many ballots were held:
For each ballot held please complete the information below:
Ballot 1
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 Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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 2 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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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
entitied to vote in the paliot
Ballot 3
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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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 & 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
Number of individuals answering "No" to the question
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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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
Number of individuals answering "No" to the question
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

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

C: allocation of work or the duties of employment between workers or groups of workers;

E: a worker's membership or non-membership of a trade union;

*Categories of Nature of Trade Dispute

D: matters of discipline;

employment, of one or more workers;

F: facilities for officials of trade unions;

	G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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:			
Α	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:			
Α	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:			
Α	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
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
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
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:
Number of days of industrial action: 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
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	

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:	Paddy hen:	Chairman's Signature:	NAWalker
	-		(or other official whose position should be stated)
Name:	Paddy Lillis - General Secretary	Name:	Nick Walker - Central Treasurer
Date:	12.7.24	Date:	12.7.24

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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	Х	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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:	DocuSigned by:	
	Gareth M Jones	
	AF9E71C5233D451	
Name(s):	Gareth M Jones For and on behalf of BDO LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	55 Baker Street	
	London	
Postcode	W1U 7EU	
Date	2 July 2024	
Contact name for inquiries and telephone	Gareth M Jones	
number:	0207 334 9191	

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

Opinion

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 result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
 and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of the Union of Shop, Distributive and Allied Workers ("the Union") for the year ended 31 December 2023 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- proper accounting records have not been kept in accordance with the requirements of the Act; or
- the Union has not maintained a satisfactory system of controls over its transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the National Executive Council determines 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 intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Non-compliance with laws and regulations

We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union and Labour Relations (Consolidation) Act 1992, UK tax legislation and equivalent local laws and regulations.

Our procedures in respect of the above included:

- Review of minutes of meetings of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation to assess compliance with applicable laws and regulations;
- Review of legal expenditure accounts to understand the nature of expenditure incurred; and
- Discussion with management, including consideration of known or suspected instances of non-compliance with laws and regulations.

Frauo

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud and how management monitor these processes.

Audit procedures performed by the engagement team included:

- Reading minutes of meeting of those charged with governance for any evidence of fraud or suspected fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and
 other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any
 significant transactions outside the normal course of business, taking into consideration the scope for
 management to manipulate financial result;
- Assessing the design and operating effectiveness of controls and procedures relevant to the preparation of the financial statements and the detection and prevention of irregularities and fraud;
- Challenging the assumptions and judgements made by management for key estimates, in particular in relation to income recognition and calculation of provisions.

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

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

Use of our report

This report is made solely to the members of the Union of Shop, Distributive and Allied Workers, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union 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 as a body, for our audit work, for this report, or for the opinions we have formed.

Cantle M Jours
BDO LLP, Statutory Auditor
London, UK

Date 12 July 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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	Splein
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	16.05.2024
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

	relates.	more than 10,000 members at the end of the reporting period preceding the one to which this
	its duty to compile	knowledge and belief has the trade union during this reporting period complied with and maintain a register of the names and addresses of it members and secured, so practicable, that the entries in the register are accurate and up-to-date?
	Yes / No	
	If "No" Please expla	ain below:
Signa	ture	
Name	; 	
Office	held	
Date		