

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Advance				
Year ended:	31 December 2024				
List no:	566T				
Head or Main Office address:	2nd Floor				
	16/17 High Street				
	Tring				
	Hertfordshire				
Postcode	HP23 5AH				
Website address (if available)	https://www.advance-union.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:	Jim Leonard				
Telephone Number:	01442 891122				
Contact name for queries regarding the completion of this return	Carol Rudge, HW Fisher Audit				
Telephone Number:	020 7388 7000				
E-mail:	crudge@hwfisher.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:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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
Male	1,122	108		1	1,231
Female	2,577	207		3	2,787
Other	1,446	45		3	1,494
Total	5,145	360		7	A 5,512

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

5,512

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

15

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	Linda Rolph	Jim Leonard	01 July 2024
Deputy General Secretary	Rose O'Neil	Keith Hoyland	01 July 2024
NEC Chair	Cathy Kelly	Sinead Purse	
NEC Vice Chair	Sinead Purse	Nicola O'Shea	

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:

(see note 12)

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		459,286
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		459,286
Investment income (as at page 12)		220,966
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	22,517	
Total of other income (as at page 4)		22,517
Total income		702,769
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		37,629
Administrative expenses (as at page 10)		469,231
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		506,860
Interfund Transfers OUT		
Surplus (deficit) for year		195,909
Amount of general fund at beginning of year		4,269,233
Amount of general fund at end of year		4,465,142

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	19,827
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Training and support	10,009
Communications			
Magazine Costs	19,827		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Membership recruitment	14,576
		VAT recoverable	-6,783
carried forward	19,827	Total (should agree with figure in General Fund)	37,629

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

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

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.

[illegible]

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

[illegible]

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

[illegible]

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	£
Total	

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

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	£
Total	

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

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

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

Total expenditure

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

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		129,170
Salaries and Wages included in above	129,170	
Auditors' fees		22,235
Legal and Professional fees		5,090
Occupancy costs		
Stationery, printing, postage, telephone, etc.		6,950
Expenses of Executive Committee (Head Office)		
Expenses of conferences		117,841
Other administrative expenses (specify)		
Bookkeeping		12,335
Donations		7,887
Gifts and sampling		200
Investment management fees		19,168
Sundry expenses and office supplies		7,164
Repairs and maintenance		3,432
Utilities		1,894
Motor costs		6,329
Other Outgoings		
Bank charges		34,428
Depreciation and amortisation		23,464
Loss on disposal of fixed assets		9,305
Rents, rates and insurance		30,058
Office equipment		32,281
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		469,231
Charged to:	General Fund (Page 3)	469,231
Total		469,231

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	
					£	
General Secretary	16,528	1,862	774			18,390

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			3,150
Dividends (gross) from:			60,667
Equities (e.g. shares)			
Interest (gross) from:			4,816
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Loss on investments			-3,000
Increase in investment values			155,333
			220,966
		Total investment income	220,966
		Credited to:	
		General Fund (Page 3)	220,966
		Political Fund	
		Total Investment Funds	220,966

31 December 2024

£

£

Total assets

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			39,793	125,194		164,987
Additions			2,842			2,842
Disposals			-7,425	-125,194		-132,619
Revaluation/Transfers						
At end of year			35,210			35,210
Accumulated Depreciation						
At start of year			33,888	96,686		130,574
Charges for year			3,463	8,041		11,504
Disposals			-5,998	-104,727		-110,725
Revaluation/Transfers						
At end of year			31,353			31,353
Net book value at end of year			3,857			3,857
Net book value at end of previous year			5,905	28,508		34,413

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares) Equities	3,232,719	
	Government Securities (Gilts)		
	Other quoted securities (to be specified) Bonds	233,777	
	Total quoted (as Balance Sheet)	3,466,496	
	Market Value of Quoted Investment	3,466,496	
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies Bank Deposits	98,206	
	Other unquoted investments (to be specified) Investment properties Increase in value of investment properties	277,000	
	Total unquoted (as Balance Sheet)	375,206	
	Market Value of Unquoted Investments	375,206	

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

☒

If YES name the relevant companies:

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

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

Yes

☒

No

☐

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	459,286		459,286
From Investments	220,966		220,966
Other Income (including increases by revaluation of assets)	22,517		22,517
Total Income	702,769		702,769
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	506,860		506,860
Funds at beginning of year (including reserves)	4,269,233		4,269,233
Funds at end of year (including reserves)	4,465,142		4,465,142
Assets			
	Fixed Assets		3,857
	Investment Assets		3,841,702
	Other Assets		662,551
	Total Assets		4,508,110
Liabilities		Total Liabilities	42,968
Net Assets (Total Assets less Total Liabilities)			4,465,142

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?		No
If Yes How many ballots were held: <input type="text"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input 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="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input 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 type="text"/>
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input 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="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input 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 type="text"/>
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input 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="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input 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 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.

Please see attached appendix

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2024

1.1 Accounting Convention

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

1.2 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 pound.

1.3 Going concern

The National Executive Committee regularly monitor the Union's financial position, cash flow and funding sources to ensure the Union can sustain operations for the foreseeable future. Following a review of budgets and long-term financial projections, the National Executive Committee has a reasonable expectation that the Union has adequate resources to continue in operation for the foreseeable future being a minimum of twelve months from the date of approval of these financial statements. Thus the National Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Subscriptions and meeting allowances are accounted for on an accruals basis. Draw income is recognised on cash received basis.

1.5 Expenditure

All expenditure in the accounts is inclusive of VAT where applicable.

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2024

1.6 Current Taxation

Corporation tax is payable on all interest income, rental income and chargeable gains arising on the disposal of properties and investments but only to the extent that these exceed expenditure on provident benefits.

1.7 Deferred Taxation

Unrealised valuation increases relating to investments and investment properties would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the General Secretary is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore no unrealised gain at 31 December 2024 is expected to give rise to a liability to tax.

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is provided on all tangible fixed assets 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:

Fixtures, fittings & equipment	20% - 33%
Motor vehicles	25%

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.

1.9 Intangible Fixed Assets – Website

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses.

Amortisation is provided at rates estimated to write off the cost of the website on a straight line basis over its expected useful life which is deemed to be 4 years.

1.10 Investment properties

Investment properties are initially measured at cost and subsequently measured at fair value. Changes in the fair value of investment properties are recognised in the income and expenditure account.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.12 Financial Instruments

The union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its 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 and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

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. They 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 accounts.

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 the Union's obligations are discharged cancelled or they expire.

1.13 Investments

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.

1.14 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.

1.15 Leases

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.

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

2 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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 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 on going 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.

The Union consider that there were no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3	OTHER INCOME	2024	2023
		£	£
	Management expenses allowance	22,517	66,500
		<u>22,517</u>	<u>66,500</u>

4	SERVICES TO MEMBERS	2024	2023
		£	£
	Magazine costs	19,827	25,359
	Membership supplies and recruitment	14,576	7,280
	Postage	287	194
	Telephone and fax	6,193	6,785
	Training and support	10,009	1,671
	VAT recoverable	(6,783)	(7,721)
		<u>44,108</u>	<u>33,568</u>

5	COMMITTEE AND MEETING COSTS	2024	2023
		£	£
	External committee costs	25,526	23,300
	Management expenses	14,424	29,506
	Other committee and area meetings	77,891	5,399
		<u>117,841</u>	<u>58,205</u>

Amounts charged to the income and expenditure account in respect of defined contribution schemes is £4,197 (2023: £1,631).

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

6	ADMINISTRATION EXPENSES	2024	2023
		£	£
	Audit and accountancy	22,235	29,585
	Bookkeeping	12,335	11,989
	Legal and professional	5,090	694
	Bank commission charges	34,428	34,603
	Donations	7,887	18,890
	Printing and stationery	470	954
	Gifts and samples	200	361
	Entertainment	-	401
	Sundry expenses	7,163	6,150
	Investment management fee	19,168	18,013
		<u>108,977</u>	<u>121,640</u>
7	PREMISES AND EQUIPMENT COSTS	2024	2023
		£	£
	Rent, rates and insurance	30,058	28,009
	Repairs and maintenance	3,432	4,712
	Utilities	1,894	1,909
	Motor	6,329	11,174
	Office equipment and computer	32,281	37,530
	Loss on sale of fixed assets	9,305	492
	Depreciation and Amortisation	23,464	29,277
		<u>106,763</u>	<u>113,103</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

8	TANGIBLE FIXED ASSETS			
		Motor Vehicles £	Fixtures, fittings & equipment £	Total £
	COST			
	At 1 January 2024	125,194	39,793	164,987
	Additions	-	2,842	2,842
	Disposals	(125,194)	(7,425)	(132,619)
	At 31 December 2024	-	35,210	35,210
	ACCUMULATED DEPRECIATION			
	At 1 January 2024	96,686	33,888	130,574
	Charge for the year	8,041	3,463	11,504
	Relating to disposals	(104,727)	(5,998)	(110,725)
	At 31 December 2024	-	31,353	31,353
	NET BOOK VALUE			
	At 31 December 2024	-	3,857	3,857
	At 31 December 2023	28,508	5,905	34,413
9	Intangible Fixed Assets	Website £		
	COST			
	At 1 January 2024	103,446		
	Additions	12,619		
	At 31 December 2024	116,065		
	AMORTISATION			
	At 1 January 2024	79,797		
	Charge for the year	11,960		
	At 31 December 2024	91,757		
	NET BOOK VALUE			
	At 31 December 2024	24,308		
	At 31 December 2023	23,649		

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

10 INVESTMENTS

MARKET VALUE	Listed		Bank	Total
	Equities	Bonds	Deposits	
	£	£	£	£
At 1 January 2024	2,995,880	264,741	102,434	3,363,055
Additions	249,532	-	-	249,532
Disposals	(171,326)	(26,300)	-	(197,626)
Net movement in cash deposits	-	-	(4,228)	(4,228)
Change in Investment Values	158,633	(4,664)	-	153,969
At 31 December 2024	<u>3,232,719</u>	<u>233,777</u>	<u>98,206</u>	<u>3,564,702</u>
	Cost	Market value		
	£	£		
Equities	1,822,505	3,232,719		
Bonds	237,489	233,777		
Bank deposits	98,206	98,206		
	<u>2,158,200</u>	<u>3,564,702</u>		

11 INVESTMENT PROPERTY

	2024	2023
	£	£
FAIR VALUE		
At 1 January 2024	280,000	268,000
(Decrease)/Increase in value	(3,000)	12,000
At 31 December 2024	<u>277,000</u>	<u>280,000</u>

The investment property comprises of a residential house and its fair value is derived by the Union based on research into market evidence of transaction price for similar properties.

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

12	DEBTORS AND PREPAYMENTS	2024	2023
		£	£
	Trade debtors	22,517	610
	Other debtors	4,020	6,095
	Prepayments and accrued income	52,832	23,711
		<u>79,369</u>	<u>30,416</u>
13	CREDITORS AND ACCRUALS	2024	2023
		£	£
	Trade creditors	16,137	15,316
	Other creditors	1,610	700
	Taxes and social security	3,370	1,965
	Accruals and deferred income	21,850	25,200
		<u>42,968</u>	<u>43,181</u>

ADVANCE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

14 FINANCIAL INSTRUMENTS

	2024 £	2023 £
Financial assets:		
Measured at fair value through income and expenditure	3,466,496	3,260,621
Total financial assets	<u>3,466,496</u>	<u>3,260,621</u>

15 OPERATING LEASE COMMITMENTS

At 31 December 2024 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings		Other	
	2024 £	2023 £	2024 £	2023 £
Within one year	11,557	11,557	3,705	3,705
In the second to fifth years inclusive	9,974	21,531	11,114	14,819
	<u>21,531</u>	<u>33,088</u>	<u>14,819</u>	<u>18,524</u>

16 CONTINGENT LIABILITY

As explained in note 1.7, 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 2024 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £124,796 (2023: £118,235).

17 RELATED PARTY TRANSACTION

Motor vehicles with a net book value of £20,464 were gifted to the outgoing deputy and general secretary in recognition to their service to the Union. There are no other related party transactions to disclose in 2024 (2023: £Nil).

18 STAFF COSTS

Amounts charged to the income and expenditure account in respect of defined contribution schemes is £4,197 (2023: £1,631).

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:	<i>Jim Leonard</i>	Chairman's Signature:	<i>Sinead Purse</i>
			(or other official whose position should be stated)
Name:	Jim Leonard	Name:	Sinead Purse (President)
Date:	30 May 2025	Date:	30 May 2025

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		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Please see attached appendix

Signature(s) of auditor or auditors:	Please see attached signed Audit Report	
Name(s):	HW Fisher Audit	
Profession(s) or Calling(s):	Chartered Accountants, Statutory Auditor	
Address(es):	Acre House	
	11-15 William Road	
	London	
Postcode	NW1 3ER	
Date		
Contact name for inquiries and telephone number:	Carol Rudge 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.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the 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.

Responsibilities of the National Executive Committee

As explained more fully in the Statement of Responsibilities of the National Executive Committee, the National Executive Committee 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 Union 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 Committee 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 Union either intends to liquidate 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:

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

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.

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.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- 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 balances and investments.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as minutes of meeting for discussions of irregularities including fraud.

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 the National Executive Committee.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF
ADVANCE**

Use of our report to the members of The Union

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 Audit

**HW FISHER AUDIT
Chartered Accountants
Statutory Auditor**

Date: 30 May 2025

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

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	Jim Leonard
Name	Jim Leonard
Office held	General Secretary
Date	30 May 2025