

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

|  |  |    |   |
|--|--|----|---|
| Name of Trade Union:   | Association of Revenue Customs                     |    |   |
| Year ended:  | 31 December 2024                                   |    |   |
| List no:   |  |    |   |
| Head or Main Office address:   | FDA  |    |   |
|  | 93-95 Borough High Street                          |    |   |
|  | London   |    |   |
|  |  |    |   |
|  |  |    |   |
| Postcode   | SE1 1NL  |    |   |
| Website address (if available)                                       | <a href="http://www.fda.org.uk">www.fda.org.uk</a> |    |   |
| Has the address changed during the year to which the return relates? | Yes  | No | X |
|  |  |    |   |
| General Secretary:   | Dave Penman  |    |   |
| Telephone Number:  | 020 7401 5555                                      |    |   |
| Contact name for queries regarding the completion of this return     | Matt Barrow  |    |   |
| Telephone Number:  | 07930 858 622                                      |    |   |
| E-mail:  | matt.barrow@fda.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](mailto:returns@certoffice.org)

# Contents

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

# Return of Members

(see notes 10 and 11)

|              | Number of members at the end of the year |                  |                |  |         |
|--------------|--|------------------|----------------|--|---------|
|              | Great Britain                            | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | Totals  |
|              | 2,549                                    | 127              |                |  | 2,676   |
| <b>Total</b> | 2,549                                    | 127              |                |  | A 2,676 |

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

2,527

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

5

## 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 |
|---------------------|--|---------------------------|----------------|
| Please see attached |  |                           |                |
|                     |  |                           |                |
|                     |  |                           |                |
|                     |  |                           |                |
|                     |  |                           |                |
|                     |  |                           |                |

State whether the union is:

a. A branch of another trade union?

Yes

☒

No

☐

If yes, state the name of that other union:

FDA

b. A federation of trade unions?

Yes

☐

No

☒

If yes, state the number of affiliated unions:

and names:

## Officers in post

(see note 12)

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

[illegible]

## ARC Committee 1 January 2024 to 31 December 2024

| Role             | Name               | Current Yes / No | Date ceasing to hold office / Appointed for 2 year term or following AGM, whichever is sooner |
|------------------|--------------------|------------------|---|
| President        | Tom Langrish       | Yes              | Appointed 23 May 2024   |
| Deputy President | Jim Rogers         | Yes              | Appointed 23 May 2024   |
| Treasurer        | Conor Burke        | Yes              | Appointed 23 May 2024   |
|                  |                    |                  |   |
| Officer          | Loz Hutton         | Yes              | Appointed 23 May 2024   |
| Officer          | Paula Houghton     | Yes              | Appointed 23 May 2024   |
| Officer          | John Parkhouse     | Yes              | Appointed 23 May 2024   |
| Officer          | Claire White       | Yes              | Appointed 23 May 2024   |
| Officer          | Kenny Mitchell     | Yes              | Appointed 23 May 2024   |
| Officer          | Elsie Powers       | Yes              | Appointed 23 May 2024   |
|                  |                    |                  |   |
| Committee        | Isabel Parkhouse   | Yes              | Appointed 23 May 2024   |
| Committee        | Fahad Akhtar       | Yes              | Appointed 23 May 2024   |
| Committee        | Helen Baird Parker | Yes              | Appointed 23 May 2024   |
| Committee        | Vicky Johnson      | Yes              | Appointed 23 May 2024   |
| Committee        | Chris Orton        | Yes              | Appointed 23 May 2024   |
| Committee        | Cleo Lunt          | Yes              | Appointed 23 May 2024   |
| Committee        | Julie Lithgo       | Yes              | Appointed 23 May 2024   |
| Committee        | Michael Wilton     | Yes              | Appointed 23 May 2024   |
| Committee (NI)   | Andy Ellis         | Yes              | Appointed 23 May 2024   |
| Committee        | Kay Carroll        | Yes              | Appointed 23 May 2024   |
| Committee        | Will Richardson    | Yes              | Appointed 23 May 2024   |
| Committee        | Simone Woodrow     | Yes              | Appointed 23 May 2024   |
| Committee        | Tamsin Wallbank    | Yes              | Appointed 23 May 2024   |
| Committee        | Richard Hall       | Yes              | Appointed 23 May 2024   |
| Committee        | Heather Morrison   | No               | Retired January 2024  |
| Committee        | Eleanor Costello   | No               | Resigned January 2024   |
| Committee        | Vicky Johnson      | No               | Retired July 2024   |
| Committee        | Jonathan Kilner    | No               | Resigned May 2024   |
| Committee        | Marcus Rubin       | No               | Resigned May 2024   |
| Committee        | Scott McFarlane    | No               | Resigned May 2024   |
| Committee        | Tony Wallace       | No               | Resigned May 2024   |

## List of Officers as at December 2024

Tom Langrish - President  
Jim Rogers - Deputy President  
Conor Burke - Treasurer

Loz Hutton - Vice President  
Paula Houghton - Vice President  
John Parkhouse - Vice President  
Claire White - Vice President  
Kenny Mitchell - Vice President  
Elsie Powers - Vice President

Isabel Parkhouse - Committee Member  
Fahad Akhtar - Committee Member  
Helen Baird Parker - Committee Member  
Vicky Johnson - Committee Member  
Chris Orton - Committee Member  
Cleo Lunt - Committee Member  
Julie Lithgo - Committee Member  
Michael Wilton - Committee Member  
Andy Ellis - Committee Member  
Kay Carroll - Committee Member  
Will Richardson - Committee Member  
Simone Woodrow - Committee Member  
Tamsin Wallbank - Committee Member  
Richard Hall - Committee Member

Vacancy - Committee Member  
Vacancy - Committee Member  
Vacancy - Committee Member

# General Fund

(see notes 13 to 18)

|  | £ | £       |
|--|---|---------|
| <b>Income</b>  |   |         |
| <b>From Members:</b> Contributions and Subscriptions     |   | 156,759 |
| <b>From Members:</b> Other income from members (specify) |   |         |
|  |   |         |
|  |   |         |
| <b>Total other income from members</b>                   |   |         |
| <b>Total of all income from members</b>                  |   | 156,759 |
| <b>Investment income (as at page 12)</b>                 |   | 18,781  |
| <b>Other Income</b>                                      |   |         |
| Income from Federations and other bodies (as at page 4)  |   |         |
| Income from any other sources (as at page 4)             |   |         |
| <b>Total of other income (as at page 4)</b>              |   |         |
| <b>Total income</b>                                      |   | 175,540 |
| <b>Interfund Transfers IN</b>                            |   |         |
| <b>Expenditure</b>                                       |   |         |
| Benefits to members (as at page 5)                       |   | 120,718 |
| Administrative expenses (as at page 10)                  |   |         |
| <b>Federation and other bodies</b> (specify)             |   |         |
|  |   |         |
|  |   |         |
|  |   |         |
| <b>Total expenditure Federation and other bodies</b>     |   |         |
| <b>Taxation</b>  |   |         |
| <b>Total expenditure</b>                                 |   | 120,718 |
| <b>Interfund Transfers OUT</b>                           |   |         |
| <b>Surplus (deficit) for year</b>                        |   | 54,822  |
| <b>Amount of general fund at beginning of year</b>       |   | 750,846 |
| <b>Amount of general fund at end of year</b>             |   | 805,668 |

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

|                               |        |   | £       |
|-------------------------------|--------|---|---------|
| Representation –              |        | <b>brought forward</b>                                  | 29,751  |
| Employment Related Issues     |        | Advisory Services                                       |         |
| Centre and Casework           | 356    | Audit   | 2,440   |
| Legal Fees                    | 13,616 | Accounting & Investment Advice                          | 323     |
|                               |        |   |         |
| Representation –              |        | Other Cash Payments                                     |         |
| Non Employment Related Issues |        |   |         |
|                               |        |   |         |
|                               |        | Education and Training services                         |         |
|                               |        | Training  |         |
|                               |        |   |         |
| Communications                |        |   |         |
| Stationary                    | 442    |   |         |
| Campaigns                     | 5,796  |   |         |
| Website Development           |        |   |         |
| Website Support               | 3,924  |   |         |
| Ballots                       | 5,617  |   |         |
|                               |        | Negotiated Discount Services                            |         |
|                               |        |   |         |
| Dispute Benefits              |        |   |         |
|                               |        | Other Benefits and Grants (specify)                     |         |
|                               |        | Diaries   | 2,099   |
|                               |        | Committee & Officers Expenses                           | 40,384  |
|                               |        | Conference & AGM  | 45,650  |
|                               |        | Sundry Expenses   | 71      |
|                               |        |   |         |
| <b>carried forward</b>        | 29,751 | <b>Total (should agree with figure in General Fund)</b> | 120,718 |

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

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

**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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[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.

[illegible]

**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

[illegible]

### **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 | £ |
|---|---|
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| <b>Total</b>                            |   |

**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

£

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

Total expenditure

£

(c) the total amount of all other money expended

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

Total expenditure

**Total of all expenditures**

(see notes 34 and 35)

P10

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

|                                   | Political Fund<br>£ |                       | Other Fund(s)<br>£ |
|-----------------------------------|---------------------|-----------------------|--------------------|
| Rent from land and buildings      |                     |                       |                    |
| Dividends (gross) from:           |                     |                       |                    |
| Equities (e.g. shares)            |                     |                       | 18,781             |
| Interest (gross) from:            |                     |                       |                    |
| Government securities (Gilts)     |                     |                       |                    |
| Mortgages                         |                     |                       |                    |
| Local Authority Bonds             |                     |                       |                    |
| Bank and Building Societies       |                     |                       |                    |
| Other investment income (specify) |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
| Total investment income           |                     |                       | 18,781             |
| Credited to:                      |                     |                       |                    |
|                                   |                     | General Fund (Page 3) | 18,781             |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     |                       |                    |
|                                   |                     | Political Fund        |                    |
| Total Investment Funds            |                     |                       | 18,781             |

# Balance sheet as at

31 December 2024

(see notes 49 to 52)

| Previous Year                |   | £ | £       |
|------------------------------|---|---|---------|
| 338,914<br>10,000<br>348,914 | Fixed Assets (at page 14)                                   |   |         |
|                              | Investments (as per analysis on page 15)                    |   |         |
|                              | Quoted (Market value £ ( 1,193,507 )                        |   | 356,707 |
|                              | Unquoted  |   | 10,000  |
|                              | <b>Total Investments</b>                                    |   | 366,707 |
| 14,513<br>411,114            | <b>Other Assets</b>   |   |         |
|                              | Loans to other trade unions                                 |   |         |
|                              | Sundry debtors  |   | 21,312  |
|                              | Cash at bank and in hand                                    |   | 430,534 |
|                              | Income tax to be recovered                                  |   |         |
|                              | Stocks of goods   |   |         |
|                              | Others (specify)  |   |         |
|                              |   |   |         |
| 425,627                      | <b>Total of other assets</b>                                |   | 451,846 |
| 774,541                      | <b>Total assets</b>   |   | 818,553 |
| 750,846                      | General fund (page 3)                                       |   | 805,668 |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              | Political Fund Account                                      |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              |   |   |         |
|                              | <b>Liabilities</b>  |   |         |
|                              | Amount held on behalf of central trade union political fund |   |         |
| £23,695                      | Sundry Creditors  |   | 12,885  |
| £23,695                      |   |   |         |
| £774,541                     | <b>Total liabilities</b>                                    |   | 12,885  |
|                              | <b>Total assets</b>   |   | 818,553 |

# Fixed assets account

(see notes 53 to 57)

|   | Land and Buildings |           | Furniture<br>and<br>Equipment | Motor<br>Vehicles | Not used for<br>union<br>business | Total |
|---|--------------------|-----------|-------------------------------|-------------------|-----------------------------------|-------|
|   | Freehold           | Leasehold |                               |                   |                                   |       |
|   | £                  | £         | £                             | £                 | £                                 | £     |
| <b>Cost or Valuation</b>                  |                    |           |                               |                   |                                   |       |
| At start of year                          |                    |           |                               |                   |                                   |       |
| Additions                                 |                    |           |                               |                   |                                   |       |
| Disposals                                 |                    |           |                               |                   |                                   |       |
| Revaluation/Transfers                     |                    |           |                               |                   |                                   |       |
| At end of year                            |                    |           |                               |                   |                                   |       |
|   |                    |           |                               |                   |                                   |       |
| <b>Accumulated<br/>Depreciation</b>       |                    |           |                               |                   |                                   |       |
| At start of year                          |                    |           |                               |                   |                                   |       |
| Charges for year                          |                    |           |                               |                   |                                   |       |
| Disposals                                 |                    |           |                               |                   |                                   |       |
| Revaluation/Transfers                     |                    |           |                               |                   |                                   |       |
| At end of year                            |                    |           |                               |                   |                                   |       |
|   |                    |           |                               |                   |                                   |       |
| Net book value at<br>end of year          |                    |           |                               |                   |                                   |       |
|   |                    |           |                               |                   |                                   |       |
| Net book value at<br>end of previous year |                    |           |                               |                   |                                   |       |

# Analysis of investments

(see notes 58 and 59)

| Quoted   |  | All Funds Except<br>Political Funds<br>£ | Political Fund<br>£ |
|----------|--|--|---------------------|
|          |  |  |                     |
|          | Equities (e.g. Shares)                       |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          | Government Securities (Gilts)                |  |                     |
|          |  |  |                     |
|          | Other quoted securities (to be specified)    |  |                     |
|          | Unit Trusts and OEICs                        | 356,707                                  |                     |
|          | Total quoted (as Balance Sheet)              | 356,707                                  |                     |
|          | Market Value of Quoted Investment            | 1,193,507                                |                     |
|          |  |  |                     |
| Unquoted | Equities                                     |  |                     |
|          |  |  |                     |
|          | Unity Trust Bank                             | 10,000                                   |                     |
|          |  |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          | Government Securities (Gilts)                |  |                     |
|          |  |  |                     |
|          | Mortgages                                    |  |                     |
|          |  |  |                     |
|          | Bank and Building Societies                  |  |                     |
|          |  |  |                     |
|          | Other unquoted investments (to be specified) |  |                     |
|          |  |  |                     |
|          |  |  |                     |
|          | Total unquoted (as Balance Sheet)            | 10,000                                   |                     |
|          | Market Value of Unquoted Investments         | 10,000                                   |                     |

# 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) |
|--------------|--|
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
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|              |  |
|              |  |
|              |  |
|              |  |

**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<br>Political Funds<br>£ | Political<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|--|-------------------------|---------------------|
| <b>Income</b>   |  |                         |                     |
| From Members  | 156,759                                  |                         | 156,759             |
| From Investments  | 18,781                                   |                         | 18,781              |
| Other Income (including increases by<br>revaluation of assets)          |  |                         |                     |
| <b>Total Income</b>   | 175,540                                  |                         | 175,540             |
| <b>Expenditure</b><br>(including decreases by revaluation of<br>assets) |  |                         |                     |
| <b>Total Expenditure</b>  | 120,718                                  |                         | 120,718             |
|   |  |                         |                     |
| <b>Funds at beginning of year</b><br>(including reserves)               | 750,846                                  |                         | 750,846             |
| <b>Funds at end of year</b><br>(including reserves)                     | 805,668                                  |                         | 805,668             |
|   |  |                         |                     |
| <b>Assets</b>   |  |                         |                     |
|   | Fixed Assets                             |                         |                     |
|   | Investment Assets                        |                         | 366,707             |
|   | Other Assets                             |                         | 451,846             |
|   | <b>Total Assets</b>                      |                         | 818,553             |
| <b>Liabilities</b>  | <b>Total Liabilities</b>                 |                         | 12,885              |
| <b>Net Assets (Total Assets less Total Liabilities)</b>                 |  |                         | 805,668             |

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

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

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

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

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

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

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

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

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

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

(see note 81)

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

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

No

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

**Industrial Action 1**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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

## Notes to the accounts

(see notes 82 and 83)

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

Refer to the attached Accounts

# Accounting policies

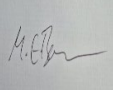

(see notes 84 and 85)

Refer to the attached Accounts

## Signatures to the annual return

(see notes 86 & 87)

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

|                           |   |                          |  |
|---------------------------|---|--------------------------|--|
| Secretary's<br>Signature: |  | Chairman's<br>Signature: |  |
| Name:                     | Matt Barrow   | Name:                    | Tom Langrish (President)   |
| Date:                     | 28 May 2025   | Date:                    | 28 May 2025  |

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

SEE AUDITORS REPORT IN THE ATTACHED ACCOUNTS ON PAGES 7 - 9

|  |   |  |
|--|---|--|
| Signature(s) of auditor or auditors:             | <div>ORCOM CIVVALS AUDIT LTD</div>            |  |
| Name(s):   | ORCOM CIVVALS AUDIT LIMITED                   |  |
| Profession(s) or Calling(s):                     | CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS |  |
| Address(es):                                     | 50 SEYMOUR STREET                             |  |
|  | LONDON  |  |
|  |   |  |
|  |   |  |
| Postcode   | W1H 7JG                                       |  |
| Date   | 28/05/2025                                    |  |
| Contact name for inquiries and telephone number: | M TULLETT<br>0207 258 3461                    |  |

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

**Orcom Civvals Audit Limited**  
**Chartered Accountants**

50 Seymour Street  
London W1H 7JG

T +44 (0)20 7258 3461

**Directors:**  
Aamir Kazi FCA  
Philip Jones FCA

ASSOCIATION OF REVENUE & CUSTOMS  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024

**ASSOCIATION OF REVENUE AND CUSTOMS**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1 - 2       |
| Income and Expenditure Account    | 3           |
| Balance Sheet                     | 4           |
| Notes to the Financial Statements | 5 - 6       |
| Auditors Report                   | 7 - 9       |

## **ASSOCIATION OF REVENUE AND CUSTOMS**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The accounts for the year ended 31 December 2024 show a surplus of £54,822 (£72,098 - 2023). This surplus resulted from ARC's reducing rebate income from members' subscriptions continuing to exceed expenditure on Union activity. Distributions received totalling £18,781 have been added to the cost of our investments.

Our net assets have increased by £54,822 to £805,668. This reflects our investments at cost of £366,707 rather than their market value at 31 December 2024 of £1,203,507. This difference between value and costs provides us with additional reserves to deal with unforeseeable events.

We continue to seek ways of increasing our income and ensuring we continue getting best value for the expenditure we incur.

Subscription income has reduced compared to 2023. We continue with our ongoing drive to increase our membership density across the section. As in previous years our subscription income is a percentage of members' subscriptions remitted to us by the FDA under the Transfer of Engagement dating back to ARC becoming a section of the FDA. Each of us pays our monthly subscriptions to FDA who retain the balance in accordance with the Transfer Agreement to pay for staff and other establishment costs. Following a rule change at ADC 2017 the rebate fell from 30% of subscriptions in 2017 to 25% in 2018 but was increased to 30% in 2019 and 2020 due to the fall in ARC's net assets during 2018 and 2019 but was reduced again to 25% in 2021, 2022 and 2023 and 20% in 2024 due to the increase in ARC's net assets for these years. The Rebate rate will continue at 20% for 2025.

Our costs in 2024 were lower overall than 2023 though the cost of our conference, held in Belfast, increased over the previous year. The next Conference is planned to be held in London in May 2025.

Committee and officers' expenses increased in 2024 compared to 2023 due to increased activities. Centre expenses including expenses incurred by members, other than committee members, on caseworking have reduced in 2024. All committee members' expenses are included within committee and officers' expenses, including significant expenditure on caseworking.

Committee and officers' expenses are usually the most significant element of our expenditure and committee members endeavour to keep these as low as possible.

Our legal fees remain lower during 2024 and are now comprised mainly of cases dealing with disability discrimination and unfair dismissal. We have a number of cases in the Employment Tribunal during 2025, so costs may remain significant but are likely to be less than previous years.

Our spending on ARC News was nil again in 2024 as we issued no paper editions. We are now using email bulletins and the FDA website as our main conduits for communications with members and have closed the separate ARC website in 2024 with resulting cost savings.

In line with our surplus of £54,822, our cash balance has increased by £19,420. The difference comprises mainly of our reinvested investment income and the increase of closing debtor and decrease of closing creditor balances. The committee continue to monitor our ongoing cash requirements and will invest cash balances not needed to meet forecast expenditure taking account of forecast income in the short to medium term.

## ASSOCIATION OF REVENUE AND CUSTOMS

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

#### Accounting Policies

- a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 105 applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- b) The accounts have been prepared under the historical cost convention.
- c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future. The officers are confident that the Union has adequate resources to meet all its liabilities and its working capital requirements for the foreseeable future and, on this basis, they consider the going concern basis of preparing these accounts to be appropriate.
- d) Subscription income is accounted for on a receivable basis for the current year.
- e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

#### Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)

Under section 32A of the Act the following information must be included in this report.

ARC has not provided any member of the Executive, the President or the General Secretary with any salary or any benefits during the year.

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

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

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

#### RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.



Conor Burke, Honorary Treasurer, on behalf of trustees.

Date: 14 May 2025

**ASSOCIATION OF REVENUE AND CUSTOMS**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE 12 MONTHS ENDED 31 DECEMBER 2024**

|                                  | Year Ended<br>31/12/2024<br>£ | Year Ended<br>31/12/2023<br>£ | Notes |
|----------------------------------|-------------------------------|-------------------------------|-------|
| <b>INCOME</b>                    |                               |                               |       |
| Subscriptions                    | 156,759                       | 198,024                       |       |
| Investment Income                | 18,781                        | 18,760                        | 5     |
| Sundry Receipts                  | -                             | -                             |       |
|                                  | <u>175,540</u>                | <u>216,784</u>                |       |
| <b>EXPENDITURE</b>               |                               |                               |       |
| Training                         | -                             | 4,350                         |       |
| Diaries                          | 2,099                         | 2,044                         |       |
| Conference / AGM                 | 45,650                        | 33,364                        |       |
| Website Development              | -                             | 1,501                         |       |
| Website Support                  | 3,924                         | 8,784                         |       |
| Committee / Officers             | 40,384                        | 34,987                        |       |
| Stationery, printing and postage | 442                           | 103                           |       |
| Campaigns                        | 5,796                         | 39,650                        | 6     |
| Centre and Caseworker expenses   | 356                           | 1,414                         |       |
| Sundry Expenses                  | 71                            | 72                            |       |
| Ballots                          | 5,617                         | 26                            |       |
| Legal Fees                       | 13,616                        | 15,936                        |       |
| Audit                            | 2,440                         | 2,455                         |       |
| Accountancy & Investment Advice  | 323                           | -                             |       |
|                                  | <u>120,718</u>                | <u>144,686</u>                |       |
| <b>SURPLUS TO GENERAL FUND</b>   | <u>54,822</u>                 | <u>72,098</u>                 |       |

# ASSOCIATION OF REVENUE AND CUSTOMS

## BALANCE SHEET

AS AT 31 DECEMBER 2024

|                                      | 31 December 2024 |                | 31 December 2023 |                | Notes |
|--------------------------------------|------------------|----------------|------------------|----------------|-------|
|                                      | £                | £              | £                | £              |       |
| <b>FIXED ASSETS</b>                  |                  |                |                  |                |       |
| Investments                          |                  | 366,707        |                  | 348,914        | 1     |
|                                      |                  | <u>366,707</u> |                  | <u>348,914</u> |       |
| <b>CURRENT ASSETS</b>                |                  |                |                  |                |       |
| Debtors                              | 21,312           |                | 14,513           |                | 2     |
| Cash at Bank and Current Investments | 430,534          |                | 411,114          |                | 3     |
|                                      | <u>451,846</u>   |                | <u>425,627</u>   |                |       |
| <b>CURRENT LIABILITIES</b>           |                  |                |                  |                |       |
| Creditors                            | 12,885           |                | 23,695           |                | 4     |
|                                      | <u></u>          |                | <u></u>          |                |       |
| Net Current Assets                   |                  | 438,961        |                  | 401,932        |       |
| <b>NET ASSETS</b>                    |                  | <u>805,668</u> |                  | <u>750,846</u> |       |
| <b>MEMBERS' FUNDS</b>                |                  |                |                  |                |       |
| General Fund brought forward         |                  | 750,846        |                  | 678,748        |       |
| Surplus / (Deficit) for year         |                  | 54,822         |                  | 72,098         |       |
|                                      |                  | <u>805,668</u> |                  | <u>750,846</u> |       |

The balance sheet as at 31 December 2024 and the income and expenditure account and the related notes to the accounts for the year then ended are certified correct to the best of my knowledge and belief.



Conor P Burke  
Treasurer

Date: 14 May 2025

# ASSOCIATION OF REVENUE AND CUSTOMS

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

|   | 2024           | 2023           |
|---|----------------|----------------|
| <b>1. Investments</b>                       |                |                |
| Shares in Unity Trust Bank at cost          | 10,000         | 10,000         |
| Investments in Unit Trusts (note 5)         | 356,707        | 338,914        |
|   | <b>366,707</b> | <b>348,914</b> |
| <b>2. Debtors</b>                           |                |                |
| AGM   | 16,066         | 3,147          |
| ARC Benevolent Fund                         | 5,246          | 3,242          |
| FDA - Subscriptions                         | -              | 6,024          |
| Diaries                                     | -              | 2,100          |
|   | <b>21,312</b>  | <b>14,513</b>  |
| <b>3. Cash at bank and current accounts</b> |                |                |
| Bank account                                | 430,534        | 411,114        |
| Centre balances                             | -              | -              |
|   | <b>430,534</b> | <b>411,114</b> |
| <b>4. Creditors</b>                         |                |                |
| FDA - Subscriptions                         | 4,441          | -              |
| Website support                             | -              | 732            |
| Campaigns                                   | -              | 17,552         |
| Legal costs                                 | 4,080          | 1,140          |
| Audit                                       | 2,500          | 2,400          |
| Investment advice                           | 1,200          | 1,200          |
| Committee / Officers Expenses               | 468            | 671            |
| Other accruals                              | 196            | -              |
|   | <b>12,885</b>  | <b>23,695</b>  |

## ASSOCIATION OF REVENUE AND CUSTOMS

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

#### 5. Investments

##### Investments:

|   | Number    | 2024<br>Cost   | Value            | Number    | 2023<br>Cost   | Value            |
|---|-----------|----------------|------------------|-----------|----------------|------------------|
| <b>Unit Trusts</b>                              |           |                |                  |           |                |                  |
| Scottish Widows Ethical A                       | -         | -              | -                | 51,696.94 | 40,919         | 97,294           |
| Scottish Widows Environmental Investor          | 25,709.77 | 40,631         | 95,358           | -         | -              | -                |
| Edentree Amity UK A                             | 50,977.77 | 44,530         | 111,743          | 49,959.74 | 42,306         | 111,210          |
| Aegom Ethical Equity A *                        | 79,554.62 | 53,207         | 221,965          | 77,916.64 | 48,480         | 202,819          |
| Columbia Threadneedle Responsible UK Income     | 85,010.61 | 143,361        | 287,846          | 85,010.61 | 132,441        | 259,027          |
| Columbia Threadneedle Responsible Global Equity | 16,609.71 | 13,226         | 131,881          | 16,609.71 | 13,016         | 111,435          |
| Janus Henderson Global Sustainable Equity       | 23,596.21 | 33,675         | 137,354          | 23,596.21 | 33,675         | 122,818          |
| Jupiter Ecology                                 | 34,781.96 | 28,077         | 207,269          | 34,781.96 | 28,077         | 202,111          |
|   |           | <b>356,707</b> | <b>1,193,416</b> |           | <b>338,914</b> | <b>1,106,714</b> |

|                      | Number | 2024<br>Cost   | Value            | Number | 2023<br>Cost   | Value            |
|----------------------|--------|----------------|------------------|--------|----------------|------------------|
| <b>Shares</b>        |        |                |                  |        |                |                  |
| Lloyds plc           | 191    | -              | 91               | 191    | -              | 87               |
| Unity Trust Bank plc | 10,000 | 10,000         | 10,000           | 10,000 | 10,000         | 10,000           |
|                      |        | <b>10,000</b>  | <b>10,091</b>    |        | <b>10,000</b>  | <b>10,087</b>    |
| <b>Totals</b>        |        | <b>366,707</b> | <b>1,203,507</b> |        | <b>348,914</b> | <b>1,116,801</b> |

We received distributions of £18,781 from some of our investments during 2024. Included in this income was £18,081 of income that was reinvested. This reinvested income has been added to the cost of the relevant investments and included as investment income in the income and expenditure account.

\* AEGON Ethical Equity A Unit Trust number of units held and value have been restated for 2023

#### 6. Campaigns

Materials and expenses (excluding committee members' expenses) on:

|                      | 2024         | 2023          |
|----------------------|--------------|---------------|
| "Funding The Future" | 5,796        | 39,650        |
|                      | <b>5,796</b> | <b>39,650</b> |

#### 7. Related Parties note

ARC is a section of FDA. ARC has received £156,759 (2023: £198,024) from FDA in respect of member subscriptions in 2024. At the balance sheet date ARC owed £4,441 (2023: due from £6,024) to FDA.

ARC has paid £40,384 (2023: £34,987) to its committee members in respect of expenses incurred throughout the year.

# **REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS**

## **Opinion**

We have audited the financial statements of the Association of Revenue and Customs (ARC) for the year ended 31 December 2024 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Trustees' report. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 105 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of ARC's affairs as at 31 December 2024 and of its transactions 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 Act 1992.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the ARC'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 conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the union to cease to continue as a going concern.

Our responsibilities and the responsibilities of the Officers of ARC with respect to going concern are described in the relevant sections of this report.

## **Other information**

The officers of ARC are 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.

## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS**

In connection with our audit of the financial statements, 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 or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 2 of the Trustees Report), the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers 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.

## REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

### *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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.



**ORCOM CIVVALS AUDIT LIMITED**  
Statutory Auditors  
& Chartered Accountants

50 Seymour Street  
London  
W1H 7JG

Date : 14 May 2025

## Membership audit certificate

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

(See notes 97 to 103)

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

**No**

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

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

## Membership audit certificate

### Section one

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

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

**Yes / No**

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

**Yes / No**

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

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

## Membership audit certificate (continued)

|                                   |  |
|-----------------------------------|--|
|                                   |  |
| Signature of assurer              |  |
| Name                              |  |
| Address                           |  |
| Date                              |  |
| Contact name and telephone number |  |

## Membership audit certificate

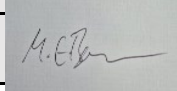
### Section two

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

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

Yes

If "No" Please explain below:

|             |   |
|-------------|---|
| Signature   |  |
| Name        | Matt Barrow   |
| Office held | Secretary   |
| Date        | 28 May 2025   |