
**COMMUNITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

COMMUNITY

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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COMMUNITY

STATEMENT OF RESPONSIBILITIES OF THE NATIONAL EXECUTIVE COUNCIL

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

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

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

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

COMMUNITY

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF COMMUNITY

Opinion

We have audited the financial statements of Community ("The Union") for the year ended 31 December 2024 which comprise the Combined Income and Expenditure Account, Income and Expenditure Account - General Fund, Income and Expenditure Account - Political Fund, Income and Expenditure Account - Member Support Fund and Income and Expenditure Account - Futures Fund, the Balance Sheet, Cash Flow Statement, Accounting Convention, Accounting Policies, Judgments and key sources of estimation uncertainty and notes to the financial statements, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2024 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

COMMUNITY

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

Matters on which we are required to report by exception

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

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

We have nothing to report in this regard.

Responsibilities of the National Executive Council

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

In preparing the financial statements, the National Executive Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Council either intends to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

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

COMMUNITY

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

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

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

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

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

Use of our report

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

Andrew Rich

**HW Fisher Audit
Chartered Accountants
Statutory Auditor**

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

Dated: 22 May 2025

COMMUNITY

COMBINED INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31 DECEMBER 2024

	Notes	2024	2023
		£'000	£'000
OPERATING INCOME		9,992	9,892
OPERATING EXPENDITURE		<u>(11,785)</u>	<u>(11,289)</u>
OPERATING RESULT		(1,793)	(1,397)
OTHER ITEMS		<u>(44)</u>	<u>1,379</u>
DEFICIT FOR THE YEAR		(1,837)	(18)
OTHER COMPREHENSIVE INCOME		2,328	699
COMPREHENSIVE RESULT FOR THE YEAR		<u>491</u>	<u>681</u>
Funds at the beginning of the year		86,008	85,327
Comprehensive result for the year		491	681
Funds at the end of the year		<u>86,499</u>	<u>86,008</u>

COMMUNITY

INCOME AND EXPENDITURE ACCOUNT – GENERAL FUND YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	£'000	£'000	£'000	£'000
OPERATING INCOME					
Contribution from members	1	6,038		5,813	
Investment income	2	3,448		3,430	
Other income	3	220		378	
			9,706		9,621
OPERATING EXPENDITURE					
Membership activity	4	849		1,179	
Branches	5	420		470	
Personnel costs	6	5,711		6,011	
Administration	7	1,371		1,267	
Conference and committees costs	8	586		107	
Affiliation fees	9	164		165	
Property and equipment costs	10	2,216		1,683	
			(11,317)		(10,882)
OPERATING DEFICIT			(1,611)		(1,261)
OTHER ITEMS					
Change in investment values	13	422		1,918	
Loss on investment property	12	(744)		(1,017)	
Net pension scheme expenditure	19	278		478	
			(44)		1,379
(DEFICIT) / SURPLUS FOR THE YEAR			(1,655)		118
OTHER COMPREHENSIVE INCOME					
Remeasurement of defined benefit liability			2,328		699
Comprehensive Result for the Year			673		817
Funds at the beginning of the year			83,807		82,990
Comprehensive result for the year			673		817
Funds at the end of the year			84,480		83,807

COMMUNITY**YEAR ENDED 31 DECEMBER 2024****INCOME AND EXPENDITURE ACCOUNT POLITICAL FUND**

	Notes	2024 £'000	2023 £'000
OPERATING INCOME			
Contributions from members	1	242	228
		242	228
OPERATING EXPENDITURE			
Affiliation fees and other expenses		(362)	(308)
DEFICIT FOR THE YEAR		(120)	(80)
FUNDS AT BEGINNING OF THE YEAR		195	275
FUNDS AT END OF THE YEAR		75	195

INCOME AND EXPENDITURE ACCOUNT MEMBER SUPPORT FUND

		2024 £'000	2023 £'000
OPERATING INCOME			
Contributions from members	1	44	43
OPERATING EXPENDITURE			
Benefit payments and other expenses		(47)	(59)
DEFICIT FOR THE YEAR		(3)	(16)
FUNDS AT BEGINNING OF THE YEAR		88	104
FUNDS AT END OF THE YEAR		85	88

INCOME AND EXPENDITURE ACCOUNT FUTURES FUND

		2024 £'000	2023 £'000
OPERATING EXPENDITURE			
Benefit payments and other expenses		(59)	(40)
DEFICIT FOR THE YEAR		(59)	(40)
FUNDS AT BEGINNING OF THE YEAR		1,918	1,958
FUNDS AT END OF THE YEAR		1,859	1,918

COMMUNITY

BALANCE SHEET

AT 31 DECEMBER 2024

	Notes	2024		2023	
		£'000	£'000	£'000	£'000
FIXED ASSETS					
Tangible assets	11		3,622		3,849
Investment properties	12		10,851		11,770
Investments	13		63,679		65,556
			78,152		81,175
CURRENT ASSETS					
Debtors and prepayments	14		717		928
Cash in bank and in hand			2,112		567
			2,829		1,495
CURRENT LIABILITIES					
Creditors and accruals	15		(1,488)		(1,029)
Bank loan	15,16		--		(33)
			(1,488)		(1,062)
NET CURRENT ASSETS			1,341		433
TOTAL ASSETS					
LESS CURRENT LIABILITIES			79,493		81,608
NON-CURRENT LIABILITIES					
Bank loan	16		--		--
PENSION ASSET					
	19		7,006		4,400
			86,499		86,008
Represented by:					
GENERAL FUND			84,480		83,807
POLITICAL FUND			75		195
BENEVOLENT FUND			85		88
FUTURES FUND			1,859		1,918
			86,499		86,008

22 May 2025

Approved for issue to the members on:

R Rickhuss CBE
General Secretary



Steven McGurk
NEC President



COMMUNITY**CASH FLOW STATEMENT
YEAR ENDED 31 DECEMBER 2024**

	2024 £'000	2023 £'000
Cash flows from operating activities		
Operating deficit	(1,793)	(1,397)
Adjustments for:		
Investment income	(3,448)	(3,430)
Depreciation	530	295
Impairment of fixed assets	109	--
Gain on sale of fixed assets & investments	337	362
Movements in working capital:		
Change in debtors	211	(104)
Change in creditors	459	240
Net cash absorbed by operations	(3,595)	(4,034)
Investing activities:		
Payments to acquire tangible fixed assets	(950)	(625)
Payments to acquire fixed asset investments	(933)	(1,212)
Receipts from sale of tangible fixed assets	610	597
Receipts from sale of fixed asset investments	3,335	1,751
Income from investments	2,922	2,846
Net rental income	189	222
Net cash flow from investing activities	5,173	3,579
Financing activities:		
Loan repayment	(33)	(331)
Net cash flow from financing activities	(33)	(331)
Net increase /(decrease) in cash and cash equivalents	1,545	(786)
Cash balances brought forward	567	1,353
Cash balances carried forward	2,112	567

COMMUNITY

ACCOUNTING CONVENTION YEAR ENDED 31 DECEMBER 2024

INFORMATION IN RESPECT OF THE UNION

Community is a trade union registered in accordance with the Trade Union Labour Relations (Consolidation) Act 1992 with its head office at 3rd Floor, 67/68 Long Acre, Covent Garden, London WC2E 9JD, United Kingdom

ACCOUNTING FRAMEWORK

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

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

PRESENTATION CURRENCY

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

GOING CONCERN

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

COMMUNITY

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2024

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

RENTAL INCOME

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

INVESTMENT INCOME

Investment income is accounted for on an accruals basis.

CONTRIBUTIONS

Contributions are accounted for on an accruals basis.

TANGIBLE FIXED ASSETS

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

MIXED USE PROPERTIES

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

DEPRECIATION

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

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

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

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

**COMMUNITY
ACCOUNTING POLICIES (CONTINUED)
YEAR ENDED 31 DECEMBER 2024**

INVESTMENT PROPERTIES

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

PENSION COSTS

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

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

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

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

CORPORATION TAX

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

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

DEFERRED TAX

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

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

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

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) **YEAR ENDED 31 DECEMBER 2024**

CASH AND CASH EQUIVALENTS

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

FINANCIAL INSTRUMENTS

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

BASIC FINANCIAL ASSETS

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

OTHER FINANCIAL ASSETS

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

IMPAIRMENT OF FINANCIAL ASSETS

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

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

BASIC FINANCIAL LIABILITIES

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

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

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) **YEAR ENDED 31 DECEMBER 2024**

FIXED ASSET INVESTMENTS

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

Certain other investments are held at amortised cost.

REALISED GAINS AND LOSSES

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

LEASES

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

BRANCHES

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

COMMUNITY

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY YEAR ENDED 31 DECEMBER 2024

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

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

As at 31 December 2024, the key estimates are as follows:

ESTIMATES AND JUDGEMENTS

SPLIT OF MIXED USE PROPERTIES

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

VALUATION OF INVESTMENT PROPERTIES

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

DEFERRED TAX

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

RECOGNITION OF SURPLUS ON DEFINED BENEFIT PENSION SCHEME

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

KEY SOURCES OF ESTIMATION UNCERTAINTY

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

COMMUNITY
JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)
YEAR ENDED 31 DECEMBER 2024

KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)

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

COMMUNITY

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2024

1 CONTRIBUTIONS

	2024 £'000	2023 £'000
General Fund Contributions	6,038	5,813
Political Fund Contributions	242	228
Member Support Fund Contributions	44	43
	<u>6,324</u>	<u>6,084</u>

2 INVESTMENT INCOME

	2024 £'000	2023 £'000
Income from investments	2,922	2,846
Rental - Income	723	722
- Expense	(534)	(500)
Gain / (Loss) on disposal of investments	223	47
Gain on disposal of fixed assets	114	315
	<u>3,448</u>	<u>3,430</u>

3 OTHER INCOME

	2024 £'000	2023 £'000
General Fund:		
Legal service income	58	18
Union Learning	162	160
Overage on land sale	--	200
	<u>220</u>	<u>378</u>

4 MEMBERSHIP ACTIVITY

	2024 £'000	2023 £'000
Benefits scheme	--	13
Child benefits	7	9
Driver Care Plus	10	--
Expenses of members attending schools	242	298
Legal expenses: general	141	151
Lifecchange benefit	133	102
Regional organiser / National officer expenses	145	155
Publications	57	62
National & regional campaigns	42	38
Retirement benefits	2	2
Strike pay	--	226
VAT paid	70	123
	<u>849</u>	<u>1,179</u>

COMMUNITY

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

5 BRANCHES	2024	2023
	£'000	£'000
Delegation expenses	291	330
Branch secretary honorarium	129	140
	<u>420</u>	<u>470</u>
6 PERSONNEL COSTS	2024	2023
	£'000	£'000
Salaries	4,671	4,728
National Insurance	493	510
Staff superannuation - Contributions	471	473
Staff superannuation - Additional payments	76	300
	<u>5,711</u>	<u>6,011</u>
Number of employees at the balance sheet date	2024	2023
	Number	Number
Full time Union officials and organisers	34	43
Membership support staff	11	14
Administration staff	42	37
	<u>87</u>	<u>94</u>
7 ADMINISTRATION	2024	2023
	£'000	£'000
Postage and telephone	222	209
Printing and stationery	103	69
Audit fees	93	126
Legal and professional charges	635	468
Insurance	190	173
Motor expenses	57	70
Donations	9	17
Bank charges	24	28
Bank interest payable	--	11
Badges/regalia etc.	--	59
Sundry expenses	38	37
	<u>1,371</u>	<u>1,267</u>

Fees payable to the auditors for audit services were £92,852 (2023 £125,273) and fees for other services were £11,680 (2023: £22,173).

COMMUNITY

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

8 CONFERENCE AND COMMITTEE COSTS	2024 £'000	2023 £'000
Executive council meetings	69	66
Biennial delegate conference	517	41
	<u>586</u>	<u>107</u>
9 AFFILIATION FEES	2024 £'000	2023 £'000
Alliance for Finance	1	1
CSEU	2	2
General Federation of Trade Unions	23	25
Industrial	23	23
National Pensioners Convention	1	1
NCVO	2	2
Ron Todd Foundation	--	1
Scottish TUC	6	6
T.U.C	101	96
Unions21	5	3
Wales TUC	--	4
World	--	1
	<u>164</u>	<u>165</u>
10 PROPERTY AND EQUIPMENT COSTS	2024 £'000	2023 £'000
IT and equipment	249	236
Depreciation	530	298
Impairment of fixed assets	109	--
Head office	451	483
Regional offices	877	666
	<u>2,216</u>	<u>1,683</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

11 TANGIBLE ASSETS

	Freehold Properties	Long Lease Properties	Furniture and Equipment	Leasehold Improvements	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost						
At 31 December 2023	3,246	573	1,347	934	737	6,837
Additions	--	--	483	256	211	950
Disposals	(560)	--	--	--	(224)	(784)
At 31 December 2024	2,686	573	1,830	1,190	724	7,003
Depreciation						
At 31 December 2023	513	211	999	934	331	2,988
Charge for the Year	50	11	230	13	226	530
Impairment	109	--	--	--	--	109
Disposals	(42)	--	--	--	(204)	(246)
At 31 December 2024	630	222	1,229	947	353	3,381
Net book value						
At 31 December 2024	2,056	351	601	243	371	3,622
At 31 December 2023	2,733	362	348	--	406	3,849

12 INVESTMENT PROPERTIES

	2024 £'000	2023 £'000
Valuation		
At 31 December 2023	11,770	12,787
Disposals	(175)	--
Change in market value	(744)	(1,017)
At 31 December 2024	10,851	11,770

The Union's UK investment property was valued at 31 December 2024 by an accredited independent valuer with a recognised and relevant professional qualification and recent experience of the location and category of the investment property being valued.

The Union's foreign investment property was valued at 31 December 2024 by the Union's property department. The valuation was based on a review of recent sales and valuations of similar properties in the location and category of the investment property being valued.

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

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

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

13 INVESTMENTS

	Listed investments £'000	Sundry investments £'000	Loans and mortgages £'000	Total £'000
Market value				
At 31 December 2023	63,772	1,412	372	65,556
Additions	933	--	--	933
Disposals	(3,114)	--	(118)	(3,232)
Change in market value	(103)	525	--	422
At 31 December 2024	61,488	1,937	254	63,679

As at 31 December 2024, the total amount of financial assets held at fair value is £63,425K (2023: £65,184K). Such financial assets comprise Community's listed investments and certain sundry investments.

14 DEBTORS

	2024 £'000	2023 £'000
Trade debtors	146	222
Other debtors and accrued income	571	706
	<u>717</u>	<u>928</u>

15 CREDITORS

	2023 £'000	2022 £'000
Trade creditors	521	366
Other creditors	<u>967</u>	<u>663</u>
	1,488	1,029
Bank loan due within one year	--	33
	<u>1,488</u>	<u>1,062</u>

16 BANK LOANS

	2024 £'000	2023 £'000
LOAN MATURITY ANALYSIS		
Debt due within one year	--	33
	<u>--</u>	<u>33</u>

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

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)**
YEAR ENDED 31 DECEMBER 2024**17 COMMITMENTS UNDER OPERATING LEASES****LESSEE**

At 31 December 2024, the Union had obligations of total future minimum lease payments under non-cancellable operating leases for the following periods:

	Land & Buildings		Other	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Expiry date:				
No later than 1 year	168	175	92	157
Later than 1 year, no later than 5 years	105	182	225	298
	273	357	317	455

The lease payments recognised as an expense during the year amounted to £333K (2023: £269K).

LESSOR

At 31 December 2024, the Union had contractual future minimum lease receipts under non-cancellable operating leases for the following periods:

	Land & Buildings	
	2024	2023
	£'000	£'000
Expiry date:		
No later than 1 year	736	633
Later than 1 year, no later than 5 years	970	893
Later than 5 years	--	--
	1,706	1,526

The lease receipts recognised as rental income during the year amounted to £644K (2023: £639K).

18 ANALYSIS OF CHANGES IN NET DEBT

	At 31 Dec	Cash flows	At 31 Dec
	2023		2024
	£'000	£'000	£'000
Cash and Cash equivalents	567	1,545	2,112
Bank loans	33	(33)	--
	600	1,512	2,112

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

19 STAFF PENSION SCHEMES

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

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

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

Under a formal schedule of contributions drawn up on 27 June 2019 Community agreed to make contributions at a rate of £300,000 per annum. It ceased making such contributions from 31 March, 2024.

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

Net defined benefit pension asset at the balance sheet date

	2024 £'000	2023 £'000
Fair value of scheme assets	40,639	41,648
Present value of defined benefit pension obligations	(33,633)	(37,248)
Net defined benefit pension asset	<u>7,006</u>	<u>4,400</u>

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

	2024 %	2023 %
Rate of increase in pensionable salaries	3.20	3.10
Rate of increase in pensions in payment	3.30	3.20
Discount rate for scheme liabilities	5.40	4.60
Rate of inflation (RPI/CPI)	3.20/2.65	3.10/2.45

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2024

19 STAFF PENSION SCHEMES (continued)

Reconciliation of opening and closing balances of the present value of defined benefit pension obligations

	2024	2023
	£'000	£'000
Scheme liabilities at start of year	37,248	36,310
Interest cost	1,669	1,755
Actual contributions - members	-	-
Actual benefit payments by the scheme	(1,969)	(1,740)
Remeasurement (losses) / gains	(3,315)	923
Scheme liabilities at end of year	<u>33,633</u>	<u>37,248</u>

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

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

	2024	2023
	£'000	£'000
Fair value of scheme assets at start of year	41,648	39,533
Actual contributions - employer	76	300
Actual contributions - members	--	-
Interest income	1,873	1,922
Remeasurement gains / (losses)	(987)	1,622
Return on plan assets in excess of interest income	(1,969)	(1,740)
Actual expense payments by the scheme	(2)	11
Fair value of scheme assets at end of year	<u>40,639</u>	<u>41,648</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

19 STAFF PENSION SCHEMES (continued)

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

Income and expenditure account

	2024	2023
	£'000	£'000
<i>Employment costs</i>		
Current service cost	--	--
Total employment cost	--	--
<i>Investment income</i>		
Interest income on scheme assets	(1,873)	(1,922)
Interest expense on scheme liabilities	1,669	1,755
Actual expense payments by the scheme	2	(11)
Net interest cost	(202)	(178)
Charge to income and expenditure	(202)	(178)
Employer contributions	(76)	(300)
Net pension scheme income	(278)	(478)

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

	2024	2023
	£'000	£'000
Return on scheme assets less interest income	(987)	1,622
Actuarial (losses) / gains on assumptions	3,358	(268)
Actuarial gain on experience	(43)	(655)
Remeasurement of scheme liability gain	2,328	699

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

19 STAFF PENSION SCHEMES (continued)

Analysis of fair value of scheme assets	2024 £'000	2023 £'000
Overseas Equities	16,396	17,371
Liability Driven Investment Funds	7,812	10,534
Corporate bonds	3,003	-
Property	3,815	3,777
Buy and Maintain Credit	9,403	8,398
Cash / net current assets	210	1,568
Total fair value of scheme assets	<u>40,639</u>	<u>41,648</u>

20 RELATED PARTIES

Remuneration of key Management Personnel:

	2024 £	2023 £
Aggregate compensation	280,478	256,908

As at 31 December 2024 included within investments loans and mortgages is an amount of £15,001 (2023: £23,878) outstanding from a member of Key Management Personnel. Interest of £298 (2023: £474) received at 2% is included within investment income.

21 CONTINGENT LIABILITIES

Contingent Liability - Taxation

As explained in the accounting policies, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments and investment properties. If the unrealised valuation increases at 31 December 2024 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £6.6M which utilises a 25% rate of corporation tax (2023: £6.5M which utilises a 25% rate of corporation tax).

Contingent Liability - Pension Fund

In June 2023, the High Court judged in Virgin Media v NTL Pension Trustees II Ltd that amendments made to the contracted-out NTL Pension Plan were invalid because the scheme's actuary did not provide the associated Section 37 certificate necessary. In July 2024 the Court of Appeal upheld the High Court's decision. This could have wider ranging implications affecting other schemes that were contracted-out on a salary-related basis and made amendments between April 1997 and April 2016.

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

COMMUNITY

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

21 CONTINGENT LIABILITIES (continued)

Contingent Liability - Pension Fund (continued)

During the year the Pension Fund Trustees considered the impact of the Virgin Media appeal on the Fund by reference to briefing papers prepared by the Fund's professional advisors summarising the legal review of the changes made to benefits in the period between 6 April 1997 and 5 April 2016.

The Pension Fund's professional advisors confirmed that the Virgin Media decision had limited impact on the Fund as it related to a small minority of deeds and there were only two that the advisors indicated the Trustees may wish to consider further.

The Trustees discussed the timing of any further review of these two deeds and agreed that they would hold off undertaking any actions in relation to either deed until the Department for Work and Pensions provides a statement confirming whether they would legislate to remove the impact of the Virgin Media decision.

As a detailed investigation of deeds impacted on by the ruling has not yet been carried out the Union considers that the amount of any potential impact on the Defined Benefit Obligation cannot be measured with sufficient reliability. This issue is therefore being disclosed as a potential contingent liability at the 2024 year-end and the situation will be reviewed again at the 2025 year-end when further clarity is expected to be available.

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

COMMUNITY**STATEMENT TO MEMBERS
YEAR ENDED 31 DECEMBER 2024****SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£'000	£'000
GENERAL FUND		
Contribution from members	6,038	5,813
Investment income	3,448	3,430
Other income	220	378
Total income	<u>9,706</u>	<u>9,621</u>
Total expenditure	<u>(11,317)</u>	<u>(10,882)</u>
Operating result	<u>(1,611)</u>	<u>(1,261)</u>
Other items	(44)	1,379
(Deficit) / Surplus for the year	<u><u>(1,655)</u></u>	<u><u>118</u></u>
POLITICAL FUND	2024	2023
	£'000	£'000
Contribution from members	242	228
Total income	<u>242</u>	<u>228</u>
Total expenditure	<u>(362)</u>	<u>(308)</u>
Deficit for the year	<u><u>(120)</u></u>	<u><u>(80)</u></u>
MEMBER SUPPORT FUND	2024	2023
	£'000	£'000
Total income	44	43
Total expenditure	(47)	(59)
Deficit for the year	<u><u>(3)</u></u>	<u><u>(16)</u></u>
FUTURES FUND	2024	2023
	£'000	£'000
Total expenditure	(59)	(40)
Deficit for the year	<u><u>(59)</u></u>	<u><u>(40)</u></u>

COMMUNITY**STATEMENT TO MEMBERS (CONTINUED)**
YEAR ENDED 31 DECEMBER 2024**SUMMARY BALANCE SHEET**
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£'000	£'000
Tangible assets	3,622	3,849
Investment properties	10,851	11,770
Investments	63,679	65,556
Current assets	2,829	1,495
Current liabilities	(1,488)	(1,062)
Pension asset/(liability)	7,006	4,400
Net assets	86,499	86,008
Represented by:-		
General Fund	84,480	83,807
Political Fund	75	195
Benevolent Fund	85	88
Futures Fund	1,859	1,918
	86,499	86,008

COMMUNITY

STATEMENT TO MEMBERS (CONTINUED) YEAR ENDED 31 DECEMBER 2024

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

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

In the year ended 31 December 2024, R Rickhuss received a salary of £134,442. In addition, other benefits of £23,753 were provided.

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

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

<u>Name</u>	<u>Amount</u>
T Barlow	£1,025

DECLARATION TO MEMBERS

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

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

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

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



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Parties involved with this document

Document processed	Party + Fingerprint
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Thu, 22nd May 2025 10:16:22 BST	Steven McGurk - Signer (64cef9506f95cf8ff28c2157208deceb)
Thu, 22nd May 2025 10:17:54 BST	Andrew Rich - Signer (b2bcbf251be7db2789de1694cf1a008d)
Thu, 22nd May 2025 10:17:54 BST	Cherl Siljeur - Copied In (7c98d1094fe36bdb69239c3c4ff2481e)

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Thu, 22nd May 2025 10:14:17 BST	Steven McGurk opened the document email. (192.124.203.129)

Thu, 22nd May 2025 10:14:24 BST	Steven McGurk viewed the envelope (192.124.203.129)
Thu, 22nd May 2025 10:15:47 BST	Steven McGurk viewed the envelope (192.124.203.129)
Thu, 22nd May 2025 10:16:22 BST	Steven McGurk signed the envelope (192.124.203.129)
Thu, 22nd May 2025 10:16:23 BST	Sent the envelope to Andrew Rich (arich@hwfisher.co.uk) for signing (192.124.203.129)
Thu, 22nd May 2025 10:16:23 BST	Document emailed to arich@hwfisher.co.uk (3.8.88.137)
Thu, 22nd May 2025 10:16:38 BST	Steven McGurk opened the document email. (192.124.203.129)
Thu, 22nd May 2025 10:16:49 BST	Andrew Rich viewed the envelope (185.105.75.177)
Thu, 22nd May 2025 10:17:54 BST	Andrew Rich signed the envelope (185.105.75.177)
Thu, 22nd May 2025 10:17:54 BST	Sent the envelope to Cherl Siljeur (csiljeur@community-tu.org) for signing (185.105.75.177)
Thu, 22nd May 2025 10:17:54 BST	This envelope has been signed by all parties (185.105.75.177)
Thu, 22nd May 2025 10:17:54 BST	Document emailed to csiljeur@community-tu.org (18.170.56.147)