

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Confederation of British Surgery			
Year ended:	31st December 2025			
List no:	830T			
Head or Main Office address:	c/o Ballards LLP, Oakmoore Court			
	Hampton Lovett			
	Droitwich			
	Worcestershire			
	Postcode	WR9 0QH		
Website address (if available)	www.cbsgb.co.uk			
Has the address changed during the year to which the return relates?	Yes		No	X ('X' in appropriate box)
General Secretary:	President - Mr Mark Henley			
Telephone Number:				
Contact name for queries regarding the completion of this return	General Manager - Mrs Clare Belton			
Telephone Number:	07551 538035			
E-mail:	admin@cbgb.co.uk			

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	486				486
Total	486				A 486

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

486

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

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

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]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		16,008
From Members: Other income from members (specify)		
Prior year adjustment		
Total other income from members		
Total of all income from members		16,008
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	2,189	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		2,189
Total income		18,197
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		20,101
Federation and other bodies (specify)		
Administrative expenses		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		20,101
Interfund Transfers OUT		
Surplus (deficit) for year		-1,904
Amount of general fund at beginning of year		-20,088
Amount of general fund at end of year		-21,992

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation -- Employment Related Issues		brought forward Advisory Services	
Representation -- Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(see notes 24 to 33)

£

3

To be completed by trade unions which maintain their own political fund

Income		Members contributions and levies	
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total income			

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
Total expenditure	
Surplus (deficit) for year	
Amount of political fund at beginning of year	
Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
Number of members at end of year contributing to the political fund	
Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other Income (specify)		
		Total other income as specified	
		Total income	

Expenditure

Expenditure under section 82 of the Trade Union and Labour Relations	
(Consolidation) Act 1992 (specify)	
Administration expenses in connection with political objects (specify)	
Non-political expenditure	
	Total expenditure
	Surplus (deficit) for year
Amount held on behalf of trade union political fund at beginning of year	
Amount remitted to central political	
Amount held on behalf of central political fund at end of year	
Number of members at end of year contributing to the political fund	
Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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

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

[illegible]

Political fund account expenditure (b)

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

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

[illegible]

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

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

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

[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

[illegible]

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-

[illegible]

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

£

Total expenditure	

(c) the total amount of all other money expended

Total expenditure

--

Total of all expenditures

--

(see notes 34 and 35)

P10

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

[illegible]

Balance sheet as at

31 December 2025

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		46
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ()		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		6,282
	Cash at bank and in hand		16,639
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		22,921
	Total assets		22,967
-20,088	General fund (page 3)		-21,992
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Deferred income due within one year		8,319
	Accrued expenses		4,200
	Other creditors		341
	Deferred income due after one year		32,099
	Total liabilities		44,959
	Total assets		22,967

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year			194			194
Additions						
Disposals						
Revaluation/Transfers						
At end of year			194			194
Accumulated Depreciation						
At start of year			133			133
Charges for year			15			15
Disposals						
Revaluation/Transfers						
At end of year			148			148
Net book value at end of year			46			46
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

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

(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

11

No

X

If YES name the relevant companies:

Company name

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is a vertical margin line on the left side, creating a narrow left margin. The paper appears to be from a notebook or a standard ruled document.[illegible]

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

Yes

7

No

1

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

Company name

Names of shareholders

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. On the left side, there is a vertical margin line, creating a narrow left margin. The paper appears to be from a notebook or a standard ruled document. There is no handwriting or printed text on the page.[illegible]

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	16,008		16,008
From Investments			
Other Income (including increases by revaluation of assets)	2,189		2,189
Total Income	18,197		18,197
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	20,101		20,101
Funds at beginning of year (including reserves)	-20,088		-20,088
Funds at end of year (including reserves)	-21,992		-21,992
Assets			
Fixed Assets			46
Investment Assets			
Other Assets			22,921
Total Assets			22,967
Liabilities			
Total Liabilities			44,959
Net Assets (Total Assets less Total Liabilities)			-21,992

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held:		
For each ballot held please complete the information below:		
Ballot 1		
Number of individuals 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 2		
Number of individuals 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 3		
Number of individuals 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 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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.

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.

The trade union employees are directly employed by Mark Henley Associates Limited. Mark Henley Associates Limited is owned by the president of the union, Mark Henley. ENIL (2024 £Nil) was recharged in the year for these staff. Other income for 2025 includes £Nil received from Indigo Indemnity Limited (2024 £6,555). Indigo Indemnity Limited is owned by the president of the union, Mark Henley. At the year-end £3,651 (2024 £3,651) was owed to the union by Indigo Indemnity Limited. Receipts of £1,100 (2024 £2,000) have been received from ENT UK Ltd and the Society of British Neurological Surgeons (SBNS) for access to the Surgical Advisory Service. The union does not bear the cost of providing this service. This cost is borne by the Medical Insurance Consultants (MIC). These receipts have been included in other income (£92) and deferred income (£1,008).

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: 	Chairman's Signature: 
	(or other official whose position should be stated)
Name: Clare Belton	Name: Mark Henley
Date: 28 Apr 2026	Date: 29 Apr 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Audit report is attached separately

Signature(s) of auditor or auditors:



Name(s):

Benjamin Powell Msci ACA CTA

Profession(s) or Calling(s):

Accountant

Address(es):

Ballards LLP

Oakmoore Court

Kingswood Road

Droitwich

Postcode

WR9 0QH

Date

30 April 2026

Contact name for inquiries and
telephone number:

01905 794504

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

Membership audit certificate

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

(See notes 97 to 103)

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

No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

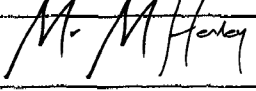
Section two

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

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

Yes / No

If "No" Please explain below:

Signature	
Name	Mr Mark Henley
Office held	CBS President
Date	29 Apr 2026

**Report of the Executive Council and
Financial Statements for the Year Ended 31 December 2025
for
Confederation of British Surgery**

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

	Page
Information	1
Report of the Executive Council	2
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Confederation of British Surgery
Information
for the Year Ended 31 December 2025

Executive Council:	Mr Mark Henley Mr Peter Sedman Mr Alistair Jenkins Prof Peter Brennan Mrs Ruth Waters Mrs Clare Belton Miss Shireen McKenzie
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Registered number:	830T
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Auditors:	Ballards LLP Statutory Auditor Oakmoore Court Kingswood Road Hampton Lovett WR9 0QH
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Bankers:	Bank of Scotland 600 Gorgie Road Edinburgh EH11 3XP
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Confederation of British Surgery

**Report of the Executive Council
for the Year Ended 31 December 2025**

Members of the Executive Council

The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

Mr Mark Henley
Mr Peter Sedman
Mr Alistair Jenkins
Prof Peter Brennan
Mrs Ruth Waters
Mrs Clare Belton
Miss Shireen McKenzie

Statement of the Executive Council's' responsibilities

The members of the Executive Council are responsible for preparing the Report of the Executive Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to trade unions in England & Wales requires the Executive Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the incoming resources and application of resources of the association for that period. In preparing these financial statements, the Executive Council is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in operation.

The members of the Executive Council are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Executive Council:



M. Henley.....

29 Apr 2026

Date:

Report of the Independent Auditors to the Members of Confederation of British Surgery

Opinion

We have audited the financial statements of the Confederation of British Surgery for the year ended 31 December 2025 which comprise the Profit and Loss Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2025 and of its profit 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 association 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 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 entity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The Executive Council 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.

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 on in this regard.

Matters on which we are required to report by exception

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

- (a) the trade union has not kept proper accounting records in accordance with the requirements of section 28.
- (b) it has not maintained a satisfactory system of control over its transactions in accordance with the requirements of that section, and
- (c) the accounts to which the report relates do not agree with the accounting records.

Responsibilities of the Executive Council

As explained more fully in the Executive Council's responsibilities statement set out on page 1, the members of the Executive Council 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 Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Council either intends to liquidate the association 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.

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:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to: – identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; – detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; – the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue recognition. In common with all audits under ISAs (UK), we were also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Bribery Act, Tax legislation, Employment law and health and safety regulations.

Audit response to risks identified

Our procedures to respond to risks identified in respect of revenue recognition included the following:

- agreeing revenue to membership records, reviewing whether the recognition occurs in the correct period; and
- reviewing the existence and completeness of the organisation's revenue.

To address the risk of fraud through management bias and override of controls, we:

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing accounts disclosures to underlying documentation to assess compliance with applicable laws and regulations;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more than compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the association's members, as a body. Our audit work has been undertaken so that we might state to the association'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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Benjamin Powell MSci FCA CTA (Senior Statutory Auditor)
For and on behalf of Ballards LLP, Statutory Auditor
Oakmoore Court
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date: 30 April 2026

Confederation of British Surgery

Profit and Loss Account for

the Year Ended 31 December 2025

		2025	2024
		£	£
Turnover		-	-
Cost of sales		-	-
Gross profit		-	-
Administrative expenses		(20,101)	(21,383)
Other operating income	4	18,197	21,202
Operating profit before taxation		(1,904)	(181)
Tax on profit/(loss)		-	-
Profit/(loss) for the financial year		<u>(1,904)</u>	<u>(181)</u>

The notes form part of these financial statements

Confederation of British Surgery (Registered number: 830T)

**Balance Sheet
31 December 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	47	62
		<u>47</u>	<u>62</u>
Current assets			
Debtors	6	6,282	6,650
Cash at bank		16,639	18,744
		<u>22,921</u>	<u>25,394</u>
Creditors			
Amounts falling due within one year	7	12,861	10,948
		<u>12,861</u>	<u>10,948</u>
Net current assets/(liabilities)		<u>10,060</u>	<u>14,446</u>
Total assets less current liabilities		10,107	14,508
Creditors			
Amounts falling due after more than one year	8	32,099	34,596
		<u>32,099</u>	<u>34,596</u>
Net liabilities		<u>(21,992)</u>	<u>(20,088)</u>
Reserves			
Retained earnings		(21,992)	(20,088)
		<u>(21,992)</u>	<u>(20,088)</u>

The financial statements were approved by the Executive Council and authorised for issue on 29 Apr 2026 and were signed on its behalf by:

.....


M Henley

The notes form part of these financial statements

Confederation of British Surgery

Notes to the Financial Statements for the Year Ended 31 December 2025

1. Statutory information

The Confederation of British Surgery is an unincorporated association registered as a trade union. The association reports to the Certification Officer for Trade Unions as required by the Trade Union and Labour Relations (Consolidation) Act 1992. The association's registration details can be found on Page 1.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

Confederation of British Surgery

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. Accounting policies - continued

Turnover and other income

Turnover and other income is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for the recognition of turnover and other income are as follows:

Membership subscriptions

Income from annual membership subscriptions is recognised by reference to the period covered by the subscription. Income from life membership subscriptions is released to the profit and loss account in equal instalments over the average period during which the life membership is expected to be used, which is estimated to be 20 years..

Other income

Other income is recognized over the period of service, although the entity does not bear the cost of providing the service (see note 8 on page 11).

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	25% reducing balance

Going concern

The deficit of assets shown on the balance sheet arises from the allocation of non-refundable subscriptions, in particular life membership subscriptions, across the whole period of membership and does not indicate that the association is not a going concern.

Mark Henley Associates Limited has confirmed that it will continue to provide support to the union for a period of at least 12 months from the date of approval of these financial statements. On this basis, the executive council consider it appropriate to prepare the financial statements on a going concern basis.

3. Employees and Executive Council members

The average number of employees during the year was 1 (2024 - 1).

Confederation of British Surgery

Notes to the financial statements – continued for the Year Ended 31 December 2025

4. Other operating income

	2025	2024
	£	£
Membership subscriptions	16,008	13,865
Other income	2,189	7,337
	18,197	21,202

5. Tangible fixed assets

	Fixtures & Fittings	Total
Cost	£	£
At 1 January 2025	194	194
At 31 December 2025	194	194
Depreciation		
At 1 January 2025	132	132
Charge for the year	15	15
At 31 December 2025	147	147
Carrying amount		
At 1 January 2025	62	62
At 31 December 2025	47	47

6. Debtors

	2025	2024
	£	£
Trade debtors	-	250
Prepayments	6,282	6,400
	6,282	6,650

Confederation of British Surgery

Notes to the financial statements – continued for the Year Ended 31 December 2025

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	342	100
Deferred income	8,319	6,648
Accrued expenses	4,200	4,200
	<u>12,861</u>	<u>10,948</u>

7. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	<u>32,099</u>	<u>34,596</u>

8. Related party transactions

The trade union employees are directly employed by Mark Henley Associates Limited. Mark Henley Associates Limited is owned by the president of the union, Mark Henley. £Nil (2024 – Nil) was re-charged in the year for these staff.

Other Income for 2025 includes £Nil money received from Indigo Indemnity Limited (2024: £6,555). Indigo Indemnity Limited is owned by the president of the union, Mark Henley. At the year-end £3,651 (2024 £3,651) was owed to the union by Indigo Indemnity Limited.

Receipts of £1,100 (2024 - £2,000) have been received from ENT UK Ltd and the Society of British Neurological Surgeons (SBNS) for access to the Surgical Advisory Service for which the Union does not bear the cost of providing this service. The cost is borne by the Medical Insurance Consultants (MIC). These receipts have been included in other income (£92) and deferred income (£1,008).