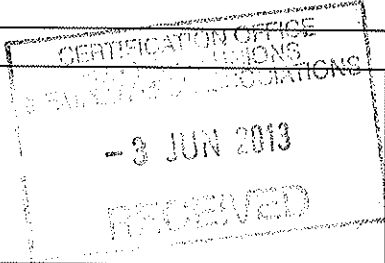


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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Independent Democratic Union		
Year ended:	31/12/2012		
List no:	787		
Head or Main Office:	21-22 Hart House Priestley Road Basingstoke Hants RG24 9PU		
Website address (if available)	www.idu.org.uk		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<i>(Click the appropriate box)</i>
General Secretary:	Mr Alistair Maclean		
Telephone Number:	01256 841153		
Contact name for queries regarding	Barrie Jenkins, Park Lane Accountants Ltd		
Telephone Number:	07979 876969 / 01225 701875		
E-mail:	Barrie@park-lane-accountants.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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	3914	25			<b>3939</b>
FEMALE	1872				<b>1872</b>
TOTAL	5786	25			A <b>5811</b>

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

None

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

5811 None

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
National Executive Council	Keith Keight		December 2012

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

## **Independent Democratic Union**

### **Return of Officers as at 31 December 2012**

Alistair Maclean	National Secretary
Ian Allen	National President
Tony Dunne	National Health and Safety Representative
John Carroll	National Executive
Colin Roper	National Executive
Sharon Tomlinson	Vice President
Chris Adlam	National Executive
Deborah Baker	National Executive
Deborah Tucker	National Executive

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		
<b>From Members:</b> Other income from members (specify)		
Standing Orders		40,974.85
Cheque		763.20
AA Payroll		475,643.70
<b>Total other income from members</b>		517,381.75
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		517.84
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		390.00
<b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	518,289.59
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		90,258.01
<b>Administrative expenses (as at page 10)</b>		365,199.21
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	455,457.22
Surplus (deficit) for year		62,832.37
Amount of general fund at beginning of year		618,392.63
Amount of general fund at end of year		681,225.00

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Compromise agreements	390.00	
Credit charges (late payments)	0.00	
<b>TOTAL OTHER INCOME</b>		390.00
<b>TOTAL OF ALL OTHER INCOME</b>		390.00

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	31,145.68
		Education and Training services	3,697.79
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	31,145.68	Salary Costs	
Advisory Services		Other Benefits and Grants (specify) Cost of Representation Committees	55,414.54
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	31,145.68	<b>Total (should agree with figure in General Fund)</b>	90,258.01

(See notes 24 and 25)

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

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

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

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



(See notes 24 and 25)

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

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

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		£	£	
<b>Income</b>	Members contributions and levies			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
			Amount of political fund at beginning of year	
			Amount of political fund at the end of year (as Balance Sheet)	
		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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>		
		£	£	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
		Total other income as specified		
		Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
			Amount held on behalf of trade union political fund at beginning of year	
			Amount remitted to central political fund	
		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		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		200,219.67
Salaries and Wages included in above	£152,581.88	
Auditors' fees		4,800.00
Legal and Professional fees		88,075.11
Occupancy costs		12,860.25
Stationery, printing, postage, telephone, etc.		21,875.82
Expenses of Executive Committee (Head Office)		6,989.81
Expenses of conferences		17,376.54
Other administrative expenses (specify)		
Office Sundries		1,234.91
Small IT Equipment & Consumables		2,972.91
Other Small Equipment Purchases		4,486.61
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		3,437.54
Taxation		
Outgoings on land and buildings (specify)		
Donations, Sponsorships & Gifts		216.05
Other outgoings (specify)		
Miscellaneous costs		654.00
	<b>Total</b>	365,199.21
Charged to:	General Fund (Page 3)	365,199.21
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	<b>Total</b>	365,199.21

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution £	Other Benefits		
				Description	Value £	
National President (Nil)	0.00	0.00	0.00			
Exec Committee (Nil)	0.00	0.00	0.00			
National Secretary	50,638.25	6,949.55	3,850.65	Car Allowance	4,800.00	66,238.45

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		517.84
Other investment income (specify)		
		517.84
		<b>517.84</b>
		<b>517.84</b>
Credited to:		
	General Fund (Page 3)	517.84
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Political Fund	
	<b>Total Investment Income</b>	<b>517.84</b>

# BALANCE SHEET as at 31<sup>st</sup> December 2012

(see notes 47 to 50)

Previous Year		£	£
6,361.56	<b>Fixed Assets</b> (at page 14)		7,665.10
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
6,361.56	<b>Total Investments</b>		7,665.10
	<b>Other Assets</b>		
	Trade Debtors Account		
48,131.29	Sundry debtors		236,640.00
3,561.20	Other Debtors		48,457.11
	Income tax to be recovered		
	Stocks of goods		
618,861.05	Bank – Lloyds Accounts		636,524.53
	<b>Total of other assets</b>		
676,915.10	<b>TOTAL ASSETS</b>		929,286.75
	Fund (Account )		
	Fund (Account )		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
11,783.48	Trade Creditors Control Account		5,473.26
42,401.18	Accruals		11,891.51
4,577.72	P.A.Y.E & NI Payable to HMRC		5,014.11
-1.89	Net Wages Payable to Staff		-1.69
-238.02	Pension Fund		684.56
	Accrued expenses		
	Provisions		
	Other liabilities		225,000.00
58,522.47	<b>TOTAL LIABILITIES</b>		248,061.75
618,392.63	<b>TOTAL ASSETS</b>		681,225.00

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			18,520.41			
Additions			4,741.08			
Disposals			0.00			
Revaluation/Transfer s						
At end of year			23,261.49			
<b>Accumulated Depreciation</b>						
At start of year			12,158.85			
Charges for year			3,437.54			
Disposals			0.00			
Revaluation/Transfer s						
At end of year			15,596.39			
<b>Net book value at end of year</b>			7,665.10			
<b>Net book value at end of previous year</b>			6,361.56			

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	517,381.75		517,381.75
From Investments	517.84		517.84
Other Income (including increases by revaluation of assets)	390.00		390.00
<b>Total Income</b>	518,289.59		518,289.59
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	455,457.22		455,457.22
<b>Funds at beginning of year</b> (including reserves)	618,392.63		618,392.63
<b>Funds at end of year</b> (including reserves)	681,225.00		681,225.00
<b>ASSETS</b>			
Fixed Assets			7,665.10
Investment Assets			
Other Assets			921,621.65
		<b>Total Assets</b>	929,286.75
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	248,061.75
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			681,225.00

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

## NOTES TO THE ACCOUNTS

### 1. STATUS

The Independent Democratic Union is registered under the Trade Union and Labour relations (Consolidation) Act 1992.

Its primary purpose is the representation of employees of the Automobile Association and SAGA, and ensuring ongoing fair treatment and fair terms of employment for those employees.

### 2. INCOME

The bulk of income comes from membership subscriptions paid either direct to the union or via payroll deduction on the employer's payroll.

Other income comprises interest earned on funds held in bank accounts and/or invested short-term on bank treasury market accounts.

### 3. FIXED ASSETS

Fixed Assets are depreciated over the expected life of the asset on a straight line basis.

### 4. TAXATION

The union does not 'trade' as such, so management expects there to be no taxable income and consequently no Corporation Tax has been provided for.


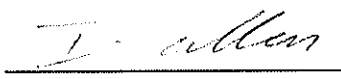
# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: ALISTAIR MACLEAN Date: <u>30/5/2013</u>	National President's Signature:  Name: IAN ALLEN Date: <u>30/5/13</u>
--	--

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

**made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE INDEPENDENT DEMOCRATIC UNION**

We have audited the financial statements of the Independent Democratic Union for the year ended 31st December 2012 which comprise the General Fund Account (income and expenditure), the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the members of the Union as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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.

### **RESPECTIVE RESPONSIBILITIES OF UNION OFFICERS AND AUDITORS**

As described in the Union's Rule Book and in the Statement of Officers' Responsibilities, the Union's Officers are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also read the AR21 and report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Union has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

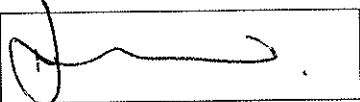
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **OPINION**

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31st December 2012 and of its surplus for the period then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

N J Mitchell (Senior Statutory Auditor)  
for and on behalf of Mitchell Glanville Limited  
Statutory Auditor  
Chartered Accountants & Registered Auditors  
41 Rodney Road  
Cheltenham  
Gloucestershire  
GL50 1HX

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	N J MITCHELL	
Profession(s) or Calling(s):	FCA	
Address(es):	MITCHELL GLANVILLE LIMITED 41 RODNEY ROAD CHELTENHAM GLOUCESTERSHIRE GL50 1HX	
Date:	30 May 2013	
Contact name and telephone number:	Paul Clarke 01242 260 066	

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