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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:   | The Retail Book, Stationery and Allied Trades Employees Association   |     |                                     |    |                          |
| Year ended:  | 31 <sup>st</sup> December 2013  |     |                                     |    |                          |
| List no:   | 070R1052 2707   |     |                                     |    |                          |
| Head or Main Office:   | 2 Salt Spring Drive<br>Royal Wootton Bassett<br>Wiltshire<br>SN4 7SD  |     |                                     |    |                          |
| Website address (if available)                                       | N/A   |     |                                     |    |                          |
| Has the address changed during the year to which the return relates? | <table><tr><td>Yes</td><td><input checked="" type="checkbox"/></td><td>No</td><td><input type="checkbox"/></td></tr></table> <i>(Click the appropriate box)</i> | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |
| Yes  | <input checked="" type="checkbox"/>   | No  | <input type="checkbox"/>            |    |                          |
| General Secretary:   | None appointed  |     |                                     |    |                          |
| Telephone Number:  | N/A   |     |                                     |    |                          |
| Contact name for queries regarding                                   | David Pickles   |     |                                     |    |                          |
| Telephone Number:  | 01793 864848  |     |                                     |    |                          |
| E-mail:  | david@the-rba.org   |     |                                     |    |                          |

**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   | 674                                      | 0                | 1              | 2  | <b>677</b>  |
| FEMALE | 1640                                     | 2                | 0              | 2  | <b>1644</b> |
| TOTAL  | 2314                                     | 2                | 1              | 4  | <b>2321</b> |

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

|   |
|---|
| 0 |
|---|

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

|      |
|------|
| 2321 |
|------|

## 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       |
|----------------------|--|---------------------------|------------|
| Delegate             | Scott Burdett                          |                           | 21/01/2013 |
| Delegate             | Cherilyn Watson                        |                           | 30/06/2013 |
| Delegate             | Jan Smith                              |                           | 30/06/2013 |
| Delegate             | Colin Clark                            |                           | 30/06/2013 |
| Delegate             | Brian Skingsley                        |                           | 30/06/2013 |
| Delegate             | Pam Edinborough                        |                           | 15/11/2013 |
| Delegate             |  | Dorothy Hawkes            | 01/07/2013 |
| Delegate             |  | Alex Wright               | 01/07/2013 |
| Delegate             |  | Mike Cox                  | 01/07/2013 |
| Delegate             |  | Marissa Hart              | 01/07/2013 |
| Delegate             |  | Gavin Goodall             | 01/07/2013 |
| Executive Councillor | Brian Skingsley                        |                           | 30/06/2013 |
| Executive Councillor | Cherilyn Watson                        |                           | 30/06/2013 |
| Executive Councillor | Tracey Graves                          |                           | 04/09/2013 |

|                      |                 |               |            |
|----------------------|-----------------|---------------|------------|
| Executive Councillor | Kathy Embleton  |               | 04/09/2013 |
| Executive Councillor | Pam Edinborough |               | 15/11/2013 |
| Executive Councillor |                 | Andy Sweatman | 27/03/2013 |
| Executive Councillor |                 | Mike Cox      | 04/09/2013 |
| Executive Councillor |                 | Alex Wright   | 04/09/2013 |
| Regional Officer     | Gina Thorpe     |               | 04/01/2013 |

State whether the union is:

a. A branch of another trade union?

|     |                          |
|-----|--------------------------|
| Yes | <input type="checkbox"/> |
|-----|--------------------------|

|    |                                     |
|----|-------------------------------------|
| No | <input checked="" type="checkbox"/> |
|----|-------------------------------------|

If yes, state the name of that other union:

b. A federation of trade unions?

|     |                          |
|-----|--------------------------|
| Yes | <input type="checkbox"/> |
|-----|--------------------------|

|    |                                     |
|----|-------------------------------------|
| No | <input checked="" type="checkbox"/> |
|----|-------------------------------------|

If yes, state the number of affiliated unions:

and names:

**RBA OFFICERS/OFFICIALS AS AT 31.12.13**

| POSITION             | NAME             |
|----------------------|------------------|
| PRESIDENT            | DAVID PICKLES    |
| VICE-PRESIDENT       | NORMA SLOAN      |
| MANAGER TRUSTEE      | ALLAN ROBERTS    |
| STAFF TRUSTEE        | SYLVIA BERRILL   |
| NATIONAL OFFICER     | PAUL LEE         |
| EXECUTIVE COUNCILLOR | SYLVIA BERRILL   |
|                      | ALEX WRIGHT      |
|                      | BARBARA EDMUND   |
|                      | ANNIE PARTINGTON |
|                      | ANDY LOCKE       |
|                      | JIM BUCHANAN     |
|                      | ANDY SWEATMAN    |
|                      | ALLAN ROBERTS    |
|                      | CELINE HANLON    |
|                      | MIKE COX         |
| DELEGATE             | SYLVIA BERRILL   |
|                      | ANNIE PARTINGTON |
|                      | ALEX WRIGHT      |
|                      | BARBARA EDMUND   |
|                      | TRACEY GRAVES    |
|                      | ANDY SWEATMAN    |
|                      | MARISSA HART     |

|  |                   |
|--|-------------------|
|  | PAUL DEACON       |
|  | LEISHA McNAUGHTON |
|  | DOUGLAS MAY       |
|  | ALLAN ROBERTS     |
|  | HAYLEY PARKES     |
|  | JIM BUCHANAN      |
|  | ANDY LOCKE        |
|  | PETER WATSON      |
|  | DOROTHY HAWKES    |
|  | CELINE HANLON     |
|  | KATHY EMBLETON    |
|  | MARILYN GREEN     |
|  | MIKE COX          |
|  | GAVIN GOODALL     |

# GENERAL FUND

(see notes 13 to 18)

|  | £     | £  |
|--|-------|--|
| <b>INCOME</b>  |       |  |
| <b>From Members: Contributions and Subscriptions</b>     |       | 209,278  |
| <b>From Members: Other income from members (specify)</b> |       |  |
|  | 0     |  |
|  | 0     |  |
|  | 0     |  |
| <b>Total other income from members</b>                   |       | 0  |
| <b>Total of all income from members</b>                  |       | 209,278  |
| <b>Investment income (as at page 13)</b>                 |       | 16,162   |
| <b>Other Income</b>                                      |       |  |
| Income from Federations and other bodies (as at page 5)  | 0     |  |
| Income from any other sources (as at page 5)             | 6,266 |  |
| <b>Total of other income (as at page 5)</b>              |       | 6,266  |
|  |       | <b>TOTAL INCOME</b>                                |
|  |       | 231,706  |
| <b>EXPENDITURE</b>                                       |       |  |
| <b>Benefits to members (as at page 6)</b>                |       | 11,911   |
| <b>Administrative expenses (as at page 11)</b>           |       | 261,823  |
| <b>Federation and other bodies (specify)</b>             |       |  |
|  | 0     |  |
|  | 0     |  |
|  | 0     |  |
| <b>Total expenditure Federation and other bodies</b>     |       | 0  |
| <b>Taxation</b>  |       | (66)   |
|  |       | <b>TOTAL EXPENDITURE</b>                           |
|  |       | 273,668  |
|  |       | <b>Surplus (deficit) for year</b>                  |
|  |       | (41,962)   |
|  |       | <b>Amount of general fund at beginning of year</b> |
|  |       | 651,569  |
|  |       | <b>Amount of general fund at end of year</b>       |
|  |       | 609,607  |

# 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>           |       | 0     |
| <b>Other income</b><br>Compromise Agreement Income | 6,266 |       |
| <b>TOTAL OTHER INCOME</b>                          |       | 6,266 |
| <b>TOTAL OF ALL OTHER INCOME</b>                   |       | 6,266 |

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

|   | £     |   | £      |
|---|-------|---|--------|
| Representation –<br>Employment Related Issues<br>Legal Fees – Member Claims | 4,232 | <b>brought forward</b><br><br>Education and Training services | 4,232  |
| Representation –<br>Non Employment Related Issues                           |       | Negotiated Discount Services                                  |        |
| Communications  |       | Salary Costs  |        |
| Advisory Services   |       | Honoraria   | 6,322  |
| Dispute Benefits  |       | Other Benefits and Grants (specify)                           |        |
|   |       | Death Claims  | 960    |
|   |       | Other Gifts to Members  | 397    |
| Other Cash Payments   |       |   |        |
| <b>carried forward</b>  | 4,232 | <b>Total (should agree with figure in<br/>General Fund)</b>   | 11,911 |



(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 13)                             |                     |          |
|   | 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 11) |                     |          |
|   | <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 13)                             |                     |          |
|   | 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 11) |                     |          |
|   | <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 4             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              |   | £            | £ |
| <b>Income</b>      | From members  |              |   |
|                    | Investment income (as at page 13)                             |              |   |
|                    | 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 11) |              |   |
|                    | <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 5             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              |   | £            | £ |
| <b>Income</b>      | From members  |              |   |
|                    | Investment income (as at page 13)                             |              |   |
|                    | 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 11) |              |   |
|                    | <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>£</b>  | <b>£</b>          |
| <b>Income</b>                   | Members contributions and levies  |   |                   |
|                                 | Investment income (as at page 13)   |   |                   |
|                                 | 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>£</b>  | <b>£</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             |                       | 156,985 |
| Salaries and Wages included in above           | 142,617               |         |
| Auditors' fees                                 |                       | 4,320   |
| Legal and Professional fees                    |                       | 17,169  |
| Occupancy costs                                |                       | 24,261  |
| Stationery, printing, postage, telephone, etc. |                       | 10,563  |
| Expenses of Executive Committee (Head Office)  |                       |         |
| Expenses of conferences                        |                       |         |
| Other administrative expenses (specify)        |                       |         |
| Insurance                                      |                       | 7,879   |
| Sundry Expenses                                |                       | 174     |
| Bank and Credit Card Charges                   |                       | 1,540   |
| Hire of Equipment                              |                       | 599     |
| Portfolio Management Fees and Commissions Paid |                       | 4,785   |
| <b>Other Outgoings</b>                         |                       |         |
| Interest payable:                              |                       |         |
| Bank loans (including overdrafts)              |                       |         |
| Mortgages                                      |                       |         |
| Other loans                                    |                       |         |
| Depreciation                                   |                       | 5,742   |
| Taxation                                       |                       |         |
| Outgoings on land and buildings (specify)      |                       |         |
| Other outgoings (specify)                      |                       |         |
| Motor Running                                  |                       | 12,700  |
| Staff Pension and Healthcare Costs             |                       | 20,978  |
| Subscriptions                                  |                       | 214     |
| Profit on Disposal of Investments              |                       | (6,037) |
| Profit on Disposal of Assets                   |                       | (49)    |
|  | <b>Total</b>          | 261,823 |
| Charged to:                                    | General Fund (Page 4) | 261,823 |
|  | Fund (Account)        |         |
|  | <b>Total</b>          | 261,823 |





# BALANCE SHEET as at 31<sup>st</sup> December 2013

(see notes 47 to 50)

| Previous Year |   | £       | £        |
|---------------|---|---------|----------|
| 12,352        | <b>Fixed Assets</b> (at page 15)                            |         | 15,177   |
|               | <b>Investments</b> (as per analysis on page 16)             |         |          |
| 164,779       | Quoted (Market value – 298,774)                             | 186,005 |          |
| 375,624       | Unquoted  | 326,759 |          |
|               | <b>Total Investments</b>                                    |         | 512,764  |
|               | <b>Other Assets</b>   |         |          |
|               | Loans to other trade unions                                 |         |          |
| 9,104         | Sundry debtors  | 9,467   |          |
| 40,029        | Cash at bank and in hand                                    | 43,053  |          |
|               | Income tax to be recovered                                  |         |          |
|               | Stocks of goods   |         |          |
| 16,295        | Others (specify)  |         |          |
|               | Accrued Income  | 14,971  |          |
| 20,945        | Loan  | 17,278  |          |
|               | <b>Total of other assets</b>                                |         | 84,769   |
| 645,128       | <b>TOTAL ASSETS</b>   |         | 612,710  |
| 651,569       | Fund (Account - General)                                    |         | 609,607  |
|               | Fund (Account )   |         |          |
|               | Superannuation Fund (Account )                              |         |          |
|               | Political Fund (Account )                                   |         |          |
| (24,550)      | Revaluation Reserve   |         | (14,550) |
|               | <b>LIABILITIES</b>  |         |          |
|               | Amount held on behalf of central trade union political fund |         |          |
|               | Loans: From other trade unions                              |         |          |
|               | Loans: Other  |         |          |
|               | Bank overdraft  |         |          |
| 66            | Tax payable   |         |          |
| 4,010         | Sundry creditors  | 5,934   |          |
| 10,815        | Accrued expenses  | 8,013   |          |
|               | Provisions  |         |          |
| 3,218         | Other liabilities - PAYE                                    | 3,706   |          |
|               | <b>TOTAL LIABILITIES</b>                                    |         | 17,653   |
| 645,128       | <b>TOTAL LIABILITIES</b>                                    |         | 612,710  |



# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

|   | Land and Buildings |           | Furniture and Equipment<br>£ | Motor Vehicles<br>£ | Not used for union business<br>£ | Total<br>£ |
|---|--------------------|-----------|------------------------------|---------------------|----------------------------------|------------|
|   | Freehold           | Leasehold |                              |                     |                                  |            |
| <b>Cost or Valuation</b>                      |                    |           |                              |                     |                                  |            |
| At start of year                              |                    |           | 9,396                        | 33,287              |                                  | 42,683     |
| Additions                                     |                    |           | 538                          | 15,980              |                                  | 16,518     |
| Disposals                                     |                    |           |                              | (22,316)            |                                  | (22,316)   |
| Revaluation/Transfer                          |                    |           |                              |                     |                                  |            |
| At end of year                                |                    |           | 9,934                        | 26,951              |                                  | 36,885     |
| <b>Accumulated Depreciation</b>               |                    |           |                              |                     |                                  |            |
| At start of year                              |                    |           | 7,281                        | 23,050              |                                  | 30,331     |
| Charges for year                              |                    |           | 793                          | 4,949               |                                  | 5,742      |
| Disposals                                     |                    |           |                              | (14,365)            |                                  | (14,365)   |
| Revaluation/Transfer                          |                    |           |                              |                     |                                  |            |
| At end of year                                |                    |           | 8,074                        | 13,634              |                                  | 21,708     |
| <b>Net book value at end of year</b>          |                    |           | 1,860                        | 13,317              |                                  | 15,177     |
| <b>Net book value at end of previous year</b> |                    |           | 2,115                        | 10,237              |                                  | 12,352     |

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

| QUOTED                                       | All Funds<br>Except<br>Political<br>Funds<br>£ | Political Fund<br><br>£ |
|--|--|-------------------------|
| Equities (e.g. Shares)                       |  |                         |
| Shares                                       | 135,538  |                         |
| Bonds  | 50,467   |                         |
| Government Securities (Gilts)                |  |                         |
| British Government Bonds                     |  |                         |
| Other quoted securities (to be specified)    |  |                         |
| TOTAL QUOTED (as Balance Sheet)              | 186,005  |                         |
| Market Value of Quoted Investment            | 298,774  |                         |
| UNQUOTED                                     |  |                         |
| Equities                                     |  |                         |
| Government Securities (Gilts)                |  |                         |
| Mortgages                                    |  |                         |
| Bank and Building Societies                  |  |                         |
| Money Market Deposits                        | 1,861  |                         |
| Equalisations                                | (102)  |                         |
| Other unquoted investments (to be specified) |  |                         |
| Investment Properties                        | 325,000  |                         |
| TOTAL UNQUOTED (as Balance Sheet)            | 326,759  |                         |
| Market Value of Unquoted Investments         | 326,759  |                         |

# 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 | NO x |
| 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 | NO x |
| 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<br>Political Funds<br>£ | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|--|--|--------------------------|---------------------|
| <b>INCOME</b>  |  |                          |                     |
| From Members   | 209,278                                  |                          | 209,278             |
| From Investments   | 16,162                                   |                          | 16,162              |
| Other Income (including increases by revaluation of assets)          | 6,266                                    |                          | 6,266               |
| <b>Total Income</b>  | 231,706                                  |                          | 231,706             |
| <b>EXPENDITURE</b><br>(including decreases by revaluation of assets) |  |                          |                     |
| <b>Total Expenditure</b>   | 273,668                                  |                          | 273,668             |
| <br>   |  |                          |                     |
| <b>Funds at beginning of year</b><br>(including reserves)            | 627,019                                  |                          | 627,019             |
| <b>Funds at end of year</b><br>(including reserves)                  | 595,057                                  |                          | 595,057             |
| <br>   |  |                          |                     |
| <b>ASSETS</b>  |  |                          |                     |
| Fixed Assets   |  |                          | 15,177              |
| Investment Assets  |  |                          | 512,764             |
| Other Assets   |  |                          | 84,769              |
|  |  | <b>Total Assets</b>      | 612,710             |
| <b>LIABILITIES</b>   |  | <b>Total Liabilities</b> | 17,653              |
| <b>NET ASSETS (Total Assets less Total Liabilities)</b>              |  |                          | 595,057             |

# 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.

Attached behind.

# ACCOUNTING POLICIES


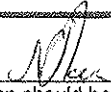
(see notes 74 and 75)

Attached behind.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

|   |   |
|---|---|
| President's<br>Signature: <u></u> | Vice President's<br>Signature: <u></u><br>(or other official whose position should be stated) |
| Name: <u>David Pickles</u>  | Name: <u>Norma Sloan</u>  |
| Date: <u>19/5/14</u>  | Date: <u>19/5/14</u>  |

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

|  |              |                          |           |                          |
|--|--------------|--------------------------|-----------|--------------------------|
| IS THE RETURN OF OFFICERS ATTACHED?<br>(see Page 2 and Note 12)                      | YES          | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED?<br>(see Page 2 and Note 12)     | YES          | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| HAS THE RETURN BEEN SIGNED?<br>(see Pages 20 and 21 and Notes 76 and 77)             | YES          | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED?<br>(see Pages 21 and 21 and Notes 2 and 77) | YES          | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| IS A RULE BOOK ENCLOSED?<br>(see Notes 8 and 78)                                     | YES          | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| A MEMBER'S STATEMENT IS:<br>(see Note 80)  | ENCLOSE<br>D | <input type="checkbox"/> | TO FOLLOW | <input type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED<br>(see Page 18 and Notes 7 and 59)             | YES          | <input 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.

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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. 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 rule 83)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (continued)

Attached behind.



Signature(s) of auditor or auditors:

Name(s):

PBA Accountants LLP

Profession(s) or Calling(s):

FCCA

Address(es):

130 High Street  
Hungerford  
Berkshire  
RG17 0DL

Date:

13<sup>th</sup> May 2014

Contact name and telephone number:

Paul Pointer FCCA  
01488 682027

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



# **THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

---

We have audited the financial statements of The Retail Book, Stationery and Allied Trades Employees' Association for the year ended 31 December 2013 set out on pages 2 to 10.

This report is made solely to the associations's members, as a body. Our audit work has been undertaken so that we might state to the associations'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.

#### **Respective responsibilities of trustees and auditors**

The trustees are required 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 income and expenditure of the association for that period. In preparing these financial statements, the trustees are required to:

- i select suitable accounting policies and then apply them consistently;
- ii make judgements and estimates that are reasonable and prudent;
- iii prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable it to ensure that the financial statements comply with the required association's rules. They are also responsible for taking reasonable steps to safeguard the assets of the association and to prevent and detect fraud and other irregularities.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

---

#### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2013 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.

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

- proper books of account have not been kept by the association in accordance with the requirements of the legislation,
- a satisfactory system of control over transactions has not been maintained by the club in accordance with the requirements of the legislation,
- the revenue account or the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the association,



Mr Paul Pointer FCCA (Senior Statutory Auditor)  
for and on behalf of PBA Accountants LLP

Statutory Auditor

6 May 2014

130 High Street  
Hungerford  
Berkshire  
RG17 0DL

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2013*

---

### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for members' contributions.

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

|                                |                         |
|--------------------------------|-------------------------|
| Fixtures, fittings & equipment | 20% straight line basis |
| Motor vehicles                 | 25% straight line basis |

#### **1.5 Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

Investment properties are valued by the trustees on an annual basis, supported by occasional professional valuations. Any aggregate surplus or deficit arising from the changes in value is transferred to a revaluation reserve.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2013**

| <b>2</b> | <b>Operating loss</b>                          | <b>2013</b>       | <b>2012</b>       |
|----------|--|-------------------|-------------------|
|          |  | <b>£</b>          | <b>£</b>          |
|          | Operating loss is stated after charging:       |                   |                   |
|          | Depreciation of tangible assets                | 5,742             | 9,167             |
|          | Auditors' remuneration                         | 4,320             | 4,200             |
|          | and after crediting:                           |                   |                   |
|          | Profit on disposal of tangible assets          | (49)              | -                 |
|          | Profit on disposal of intangible assets        | (6,037)           | (1,827)           |
|          |  | <u>          </u> | <u>          </u> |
|          | Administrative expenses include the following: |                   |                   |
|          | Allowances and expenses                        |                   |                   |
|          | - president's expenses                         | 1,806             | 1,667             |
|          | - delegates expenses                           | 8,200             | 4,940             |
|          | - conference and training costs                | 281               | 615               |
|          | - regional officer's expenses                  | 4,081             | 2,837             |
|          |  | <u>          </u> | <u>          </u> |
|          |  | 14,368            | 10,059            |
|          |  | <u>          </u> | <u>          </u> |
|          | Claims and benefits                            |                   |                   |
|          | - death claims                                 | 960               | 1,830             |
|          | - legal fees regarding members' claims         | 4,232             | 2,519             |
|          | - gifts and grants to members                  | 397               | 305               |
|          |  | <u>          </u> | <u>          </u> |
|          |  | 5,589             | 4,654             |
|          |  | <u>          </u> | <u>          </u> |
| <b>3</b> | <b>Taxation</b>                                | <b>2013</b>       | <b>2012</b>       |
|          | U.K. corporation tax                           | (66)              | 66                |
|          | <b>Total current tax</b>                       | <b>(66)</b>       | <b>66</b>         |
|          |  | <u>          </u> | <u>          </u> |

**THE RETAIL BOOK, STATIONERY AND ALLIED TRADES  
EMPLOYEES' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

**4 Tangible fixed assets**

|                          | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£ |
|--------------------------|---|------------------------|------------|
| <b>Cost or valuation</b> |   |                        |            |
| At 1 January 2013        | 9,396                                     | 33,287                 | 42,683     |
| Additions                | 538                                       | 15,980                 | 16,518     |
| Disposals                | -   | (22,316)               | (22,316)   |
| At 31 December 2013      | 9,934                                     | 26,951                 | 36,885     |
| <b>Depreciation</b>      |   |                        |            |
| At 1 January 2013        | 7,281                                     | 23,050                 | 30,331     |
| On disposals             | -   | (14,365)               | (14,365)   |
| Charge for the year      | 793                                       | 4,949                  | 5,742      |
| At 31 December 2013      | 8,074                                     | 13,634                 | 21,708     |
| <b>Net book value</b>    |   |                        |            |
| At 31 December 2013      | 1,860                                     | 13,317                 | 15,177     |
| At 31 December 2012      | 2,115                                     | 10,237                 | 12,352     |

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 5 Tangible fixed assets

|                          | Investment<br>properties<br>£ |
|--------------------------|-------------------------------|
| <b>Cost or valuation</b> |                               |
| At 1 January 2013        | 315,000                       |
| Revaluation              | 10,000                        |
|                          | <hr/>                         |
| At 31 December 2013      | 325,000                       |
|                          | <hr/>                         |
| <b>Net book value</b>    |                               |
| At 31 December 2013      | 325,000                       |
|                          | <hr/> <hr/>                   |
| At 31 December 2012      | 315,000                       |
|                          | <hr/> <hr/>                   |

The valuation of the investment properties was made as at 31 December 2013 on an open market basis. No depreciation is provided in respect of these properties.

On an historical cost basis these would have been included at an original cost of £271,000.

### 6 Fixed asset investments

|                          | Listed<br>investments<br>£ |
|--------------------------|----------------------------|
| <b>Cost or valuation</b> |                            |
| At 1 January 2013        | 225,403                    |
| Additions                | 71,685                     |
| Revaluation              | (58,865)                   |
| Disposals                | (50,459)                   |
|                          | <hr/>                      |
| At 31 December 2013      | 187,764                    |
|                          | <hr/>                      |
| <b>Net book value</b>    |                            |
| At 31 December 2013      | 187,764                    |
|                          | <hr/> <hr/>                |
| At 31 December 2012      | 225,403                    |
|                          | <hr/> <hr/>                |

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

|  |                        |                       |
|--|------------------------|-----------------------|
| <b>7 Debtors</b>   | <b>2013</b>            | <b>2012</b>           |
|  | <b>£</b>               | <b>£</b>              |
| Trade debtors  | 312                    | -                     |
| Other debtors  | 18,865                 | 19,946                |
| Prepayments and accrued income                                 | 9,155                  | 9,104                 |
|  | <u>28,332</u>          | <u>29,050</u>         |
|  | <u><u>28,332</u></u>   | <u><u>29,050</u></u>  |
| <br>   |                        |                       |
| <b>8 Debtors: amounts falling due after more than one year</b> | <b>2013</b>            | <b>2012</b>           |
|  | <b>£</b>               | <b>£</b>              |
| Other loans  | 13,384                 | 17,294                |
|  | <u>13,384</u>          | <u>17,294</u>         |
|  | <u><u>13,384</u></u>   | <u><u>17,294</u></u>  |
|  |                        |                       |
| <b>9 Creditors: amounts falling due within one year</b>        | <b>2013</b>            | <b>2012</b>           |
|  | <b>£</b>               | <b>£</b>              |
| Trade creditors  | 5,934                  | 4,010                 |
| Corporation tax  | -                      | 66                    |
| Other taxes and social security costs                          | 3,706                  | 3,218                 |
| Accruals and deferred income                                   | 8,013                  | 10,815                |
|  | <u>17,653</u>          | <u>18,109</u>         |
|  | <u><u>17,653</u></u>   | <u><u>18,109</u></u>  |
|  |                        |                       |
| <b>10 Statement of movements on reserves</b>                   | <b>Revaluation</b>     | <b>General</b>        |
|  | <b>reserve</b>         | <b>reserve</b>        |
|  | <b>£</b>               | <b>£</b>              |
| Balance at 1 January 2013                                      | (24,550)               | 651,569               |
| Loss for the year  | -                      | (41,962)              |
| Revaluation during the year                                    | 10,000                 | -                     |
|  | <u>(14,550)</u>        | <u>609,607</u>        |
| Balance at 31 December 2013                                    | <u><u>(14,550)</u></u> | <u><u>609,607</u></u> |

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 11 Related party relationships and transactions

During the year ended 31 December 2010 a loan of £30,000 was granted to the association's President, Mr. D. Pickles. The loan is repayable over a period of approximately 6 years with an interest rate of 5.5% above the Bank of England base rate. As at 31 December 2013 the balance outstanding was £17,278 (2012 - £20,945) as shown in Other Debtors on the Balance Sheet.

The loan is unsecured, however the association has received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

#### 12 Honoraria

|  | 2013 | 2012 |
|--|------|------|
|--|------|------|

The following amounts were paid in respect of trustees during the year:

|             |       |       |
|-------------|-------|-------|
| Amount paid | 6,322 | 4,125 |
|-------------|-------|-------|

#### 13 Approval of accounts

The financial statements were approved by the Trustees on 13 February 2014 and by the Executive Council on 19 February 2014. Final approval was given to the accounts by the Annual Delegates Conference on 30 April 2014.