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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	UNDEB CENEDLAETHOL ATHRAWON CYMRU
Year ended:	31 DECEMBER 2017
List no:	533 T
Head or Main Office:	PRIF SWYDDFA UCAC FFORDD PENGLAIS ABERYSTWYTH CEREDIGION SY23 3EU
Website address (if available)	www.ucac.cymru
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	ELAINE EDWARDS
Telephone Number:	01970 639950
Contact name for queries regarding	HELEDD HUGHES
Telephone Number:	01970 639950
E-mail:	ucac@ucac.cymru

**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

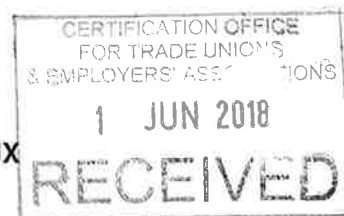
The address to which returns and other documents should be sent are:

**For Unions based in England and Wales:**

Certification Office for Trade Unions and Employers' Associations  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

**For Unions based in Scotland:**

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



(Revised November 2017)

# UNDEB CENEDLAETHOL ATHRAWON CYMRU

## CHECK LIST

### OFFICERS AT 31.12.17

Ysgrifennydd Cyffredinol / General Secretary: Ms Elaine Edwards

Trysorydd / Treasurer: Mr Gwyn Morris

#### *Tîm Llywyddol / Presidential Team*

Llywydd Cenedlaethol / National President: Mr Phil Higginson

Is-lywydd Cenedlaethol / Deputy National President: Mr Roger Vaughan

Cyn-lywydd Cenedlaethol / Past National President: Ms Gwenno Wyn

#### Ymddiriedolwyr / Trustees

Mr John Emrys Jones

Mr Howard Mitchell

Mr Peter Cross

Mr Wil Parry

# 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					
FEMALE					
TOTAL	3,600				A 3,600

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

3,600

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

0

## 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 person's 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
Former President	Gareth Morgan	Gwenno Wyn	31.08.17
President	Gwenno Wyn	Phil Higginson	31.08.17
Vice President	Phil Higginson	Roger Vaughan	31.08.17
Trustee	Gruff Hughes		01.11.17

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		619,126
<b>From Members:</b> Other income from members (specify)		
 <b>Total other income from members</b>		
<b>Total of all income from members</b>		619,126
<b>Investment income (as at page 12)</b>		6,630
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	10,400	
Transfers between funds	19,000	
<b>Total of other income (as at page 4)</b>		29,400
	<b>TOTAL INCOME</b>	655,156
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>	82,497	
<b>Administrative expenses (as at page 10)</b>	583,551	
<b>Federation and other bodies - TUC</b>	10,792	
		676,840
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		1,841
	<b>TOTAL EXPENDITURE</b>	678,681
		(23,525)
		997,864
		974,339

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

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Solar Panels	663	
Movement on the market value of the investments	9,737	
<b>TOTAL OTHER INCOME</b>		10,400
<b>TOTAL OF ALL OTHER INCOME</b>		10,400

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal and professional fees	82,497	<b>brought forward</b> Education and Training services	82,497
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	82,497	<b>Total (should agree with figure in General Fund)</b>	82,497

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	SUBSTENANCE	£	£
<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>			
	Transfer to the Legal Fees Fund	5,000	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		5,000
	<b>Surplus (Deficit) for the year</b>		(5,000)
	<b>Amount of fund at beginning of year</b>		14,590
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		9,590
	<b>Number of members contributing at end of year</b>		-

FUND 3		Fund Account	
Name:	CAMPAIGN	£	£
<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>			
	Transfer to the general fund	5,000	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		5,000
	<b>Surplus (Deficit) for the year</b>		(5,000)
	<b>Amount of fund at beginning of year</b>		10,604
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		5,604
	<b>Number of members contributing at end of year</b>		-

(See notes 24 and 25)

<b>FUND 4</b> INFORMATION TECHNOLOGY		<b>Fund Account</b>	
<b>Name:</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>			
Transfer to the general fund	4,000		
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		4,000
	<b>Surplus (Deficit) for the year</b>		(4,000)
	<b>Amount of fund at beginning of year</b>		15,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		11,000
	<b>Number of members contributing at end of year</b>		-

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Transfer from other funds	5,000		
	<b>Total other income as specified</b>		5,000
	<b>Total Income</b>		5,000
<b>Expenditure</b>			
Transfer to the general fund	10,000		
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		10,000
	<b>Surplus (Deficit) for the year</b>		(5,000)
	<b>Amount of fund at beginning of year</b>		5,000
	<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:	N/A	£	£
<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:	N/A	£	£
<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		
	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		374,578
Salaries and Wages included in above	£347,192	
Auditors' fees		10,002
Legal and Professional fees		3,466
Establishment costs (Rates, Insurance, Light & Heat)		19,292
Stationery, printing, postage, telephone, etc.		49,260
Expenses of Executive Committee (Head Office)		41,599
Expenses of conferences		10,009
Other administrative expenses - Promotions & advertising		15,113
Festivals		8,971
County branches		7,808
Literature		17,204
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		1,690
Bank charges		2,489
Depreciation		8,452
Taxation		-
Outgoings on land and buildings (specify)		
Repairs & renewals		2,568
Health & safety		5,416
Sundry costs		5,634
	<b>Total</b>	583,551
Charged to:	General Fund (Page 3)	583,551
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	583,551

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
President	N/A			Honorarium	400	400
Treasurer	N/A			Honorarium	640	640
General Secretary	52,315	3,566	4,447	Death in service	196	
				Lease Car	4,453	64,977

# ANALYSIS OF INVESTMENT INCOME

(see notes 49 and 50)

	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			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	

**BALANCE SHEET as at**

31 December 2017

(see notes 47 to 50)

Previous Year		£	£
787,948	<b>Fixed Assets</b> (at page 14)	784,456	
	<b>Investments</b> (as per analysis on page 15)		
258,862	Quoted (Market value £275,229)	275,229	
	Unquoted		
258,862	<b>Total Investments</b>	275,229	
	<b>Other Assets</b>		
	Loans to other trade unions		
13,567	Sundry debtors	8,714	
102,704	Cash at bank and in hand	32,251	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
116,271	<b>Total of other assets</b>		40,965
1,163,081	<b>TOTAL ASSETS</b>		1,100,650
997,864	General Fund		974,339
14,590	Substenance Fund		9,590
10,604	Campaign Fund		5,604
15,000	Information Technology Fund		11,000
5,000	Legal Fund		-
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
83,072	Loans: Mortgage		64,662
	Bank overdraft		
46	Tax payable		1,841
30,911	Sundry creditors		28,295
	Accrued expenses		
	Provisions		
5,994	Other liabilities – Deferred Income		5,319
120,023	<b>TOTAL LIABILITIES</b>		100,117
1,043,058	<b>TOTAL ASSETS</b>		1,000,533

# 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	801,992		158,536			960,528
Additions			4,960			4,960
Disposals						
Revaluation/Transfer						
At end of year	801,992		163,496			965,488
<b>Accumulated Depreciation</b>						
At start of year	23,602		148,978			172,580
Charges for year	2,853		5,599			8,452
Disposals						
Revaluation/Transfer						
At end of year	26,455		154,577			181,032
<b>Net book value at end of year</b>	775,537		8,919			784,456
<b>Net book value at end of previous year</b>	778,390		9,558			787,948

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Investment - Managed Portfolio	275,229	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	275,229	
Market Value of Quoted Investment	275,229	
<b>UNQUOTED</b>		
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 checked="" 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"/>
N/A			
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	619,126		619,126
From Investments	6,630		6,630
Other Income (including increases by revaluation of assets)	34,400		34,400
<b>Total Income</b>	660,156		660,156
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	(678,661 + 24,000)		
<b>Total Expenditure</b>	702,681		702,681
<b>Funds at beginning of year</b> (including reserves)	1,043,058		1,043,058
<b>Funds at end of year</b> (including reserves)	1,000,533		1,000,533
<b>ASSETS</b>			
Fixed Assets			784,456
Investment Assets			275,229
Other Assets			40,965
		<b>Total Assets</b>	1,100,650
<b>LIABILITIES</b>		<b>Total Liabilities</b>	(100,117)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			1,000,533

# 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.

## Freehold Property Valuation

Prif Swyddfa UCAC: £650,000

Basis of valuation: Open market

Valuer: Lloyd, Herbert & Jones

Valuation dated 8<sup>th</sup> March 2016

# ACCOUNTING POLICIES

(see notes 74 and 75)

The full details of the accounting policies can be seen in the accounts. Here is a summary of the accounting policies that have been followed:

- The financial statements have been prepared under the historical cost convention in accordance with FRS102 section 1a.
- The accounts have been prepared on the assumption that the Union is able to carry on business as a going concern, which the management committees consider appropriate.
- Depreciation is provided at the following annual rates in order to write off the assets over their useful lives.

Freehold property	2%
Office equipment – computer	25% on cost
Office equipment – others	10% on cost

The freehold property is depreciated on the basis of the difference between the cost and the latest professional valuation.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's  
Signature: Elaine Edwards  
Name: Elaine Edwards

Treasurer's  
Signature: Gwyn Morris  
Name: Gwyn Morris

Date: 29/05/2018

Date: 29/05/2018

## 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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.

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 (section one)

Signature(s) of auditor or auditors:	<i>Bethan Vaughan.</i>	
Name(s):	Bethan Wyn Vaughan	
Profession(s) or Calling(s):	Certified Accountant	
Address(es):	25 Bridge Street Carmarthen Carmarthenshire SA31 3JS	
Date:	29.05.18	
Contact name and telephone number:	Ryan Bevan 01267 237754	
N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.		

**UNDEB CENEDLAETHOL ATHRAWON CYMRU**  
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**UNDEB CENEDLAETHOL ATHRAWON CYMRU**

**Opinion**

We have audited the financial statements of UCAC for the year ended 31<sup>st</sup> December 2017 which comprises the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland. (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31<sup>st</sup> December 2017 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis for opinion**

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

**Conclusion relating to going concern**

We have nothing to report of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 in this regard.

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

We have nothing to report in respect of the following matters where the Trade Union requires us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under the Companies Act 2006 and Labour Relations (Consolidation) Act 1992 and report in accordance with regulations made under those Acts. 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.

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/auditors-responsibilities](http://www.frc.org.uk/auditors-responsibilities). The description forms part of our auditor's report.

*Bethan Vaughan*

LLŶR JAMES  
STATUTORY AUDITOR  
25 BRIDGE STREET  
CARMARTHEN  
SA31 3JS

DATE: 29.5.18

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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?

~~YES~~/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 N/A

*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	Elaine Edwards
Name	Elaine Edwards
Office held	General Secretary
Date	29/05/2018