- DO NOT STAPLE
- 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:	Prison Governors Association			
Year ended:	31 December 2013			
List no:	693T			
Head or Main Office:	Room 1 Clive House 70 Petty France London SW1H 9HD			
Website address (if available)	www.prison-governors-association.org.uk			
Has the address changed during the year to which the return relates?	Yes No (Click the appropriate box)			
General Secretary:	Miss P G Scriven			
Telephone Number:	0300 047 5780			
Contact name for queries regarding	Shaun Williamson			
Telephone Number:	01759 475012			
E-mail:	shaun.williamson@prison-governors-association.org.uk			
Any difficulties or problems in the come	ES IN THE COMPLETION OF THIS RETURN. pletion of this return should be directed to the Certification 7210 3734			
Officer as below or by telephone to: 020 7210 3734 The address to which returns and other documents should be sen are incorrect ASSOCIATIONS For Unions based in England and Wales: 3 0 MAY 2014				
For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations 22nd 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

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	755	17	0	2	774
FEMALE	289	1	0	1	291
TOTAL	1044	18	0	3	A 1065

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	1065

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
NEC Member	Mr A Bell	na	31 August 2013
NEC Member	Mr R Benson		31 August 2013
NEC Member	Mr D Foot	-	31 October 2013
NEC - Scotland	Mr A MacVicar	Mrs S Brookes	1 February 2013

State whether the union is:

a. A branch of another trade union?

If yes, state the name of that other union:

b. A federation of trade unions?

If yes, state the number of affiliated unions:

and names:

Annex A

Prison Governors Association

Officers and National Executive December 2013

Officers

Eoin McLennan Murray - President

Andrea Albutt - Vice President
Duncan Scales - Vice President
Shaun Williamson - Finance Officer
Paddy Scriven - General Secretary

National Executive

John Attard - National Executive
Kevin Billson - National Executive
Carl Davies - National Executive
Helen Dickinson - National Executive
Pat Maguire - NI Representative

Susan Brookes - Scotland Representative

Co-Opted National Executive

Mark Icke - Co-opt National Executive
Phil Morrey - Co-opt National Executive

Trustees

Andrew Lattimore Dave Taylor

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME From Members: Contributions and Subscriptions		177,528
From Members: Other income from members (specify)		
Total other income from members		-
Total of all income from members	-	177,528
Investment income (as at page 12)		91
Other Income	The state of the s	
Income from Federations and other bodies (as at page 4)		and the second s
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	177,619
EXPENDITURE		4.
Benefits to members (as at page 5)		61,692
Administrative expenses (as at page 10)		91,785
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		-
Taxation		
тот	AL EXPENDITURE	153,477
Surplus (deficit) for year	,[24,142
Amount of general fund at beginning of year		129,797
Amount of general fund at end of year		153,939

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
		·
·		
TOTAL FEDERATION AND	OTHER BODIES	-
Other income		
		•
TOTAL	OTHER INCOME	_
	OTHER INCOME	_

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal fees	54,393	brought forward Education and Training services	57,577
			,
Representation –			
Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Diaries Memorabilia	3,717		
Wentorabilia	(533)	Salary Costs	
Advisory Services			
Dispute Benefits		Other Benefits and Grants (specify) Membership Insurance Scheme	4,115
Dispute Deficites			
Other Cash Payments			
carried forward	57,577	Total (should agree with figure in General Fund)	61,692

(See notes 24 and 25)

FUND 2			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		•
			,
	Total other inco	me as specified	
		Total Income	
Expenditure		ſ	
	Benefits to members Administrative expenses and other expenditure (as at page		
	10)		
		tal Expenditure	
	Surplus (Defi	icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	No. 10 and 10 an		
	Number of members contributing	g at end of year	

FUND 3			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other incom	ne as specified	
		Total Income	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		tal Expenditure	
	Surplus (Defic	cit) for the year	
	Amount of fund at be	ginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	deconnection and the transcent of the tr

(See notes 24 and 25)

FUND 4			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		***************************************
	Other income (specify)		***************************************
←			
	Total other inco	me as specified	
	•	Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page		
	10)		
	To	tal Expenditure	
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
·	Number of members contributin	g at end of year	

FUND 5			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure	D 54 /		
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		,
	То	tal Expenditure	
	Ounder (Mati		
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	

(See notes 24 and 25)

FUND 6			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		sycatory and a
	Other income (specify)		MANAGEM PARTY AND A STATE OF THE STATE OF TH
	•		and the state of t
	Total other inco	me as specified	-
		Total Income	
, mar 200			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page		
	10)		
	To	otal Expenditure	

		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	
		<u> </u>	<u> </u>

FUND 7			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
•			# * * * * * * * * * * * * * * * * * * *
	Total other inco	me as specified	
		Total Income	
Expenditure	Day of the Assessment and		
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	•	·
	•	tal Expenditure	
	Cuvalue /Def	ialt) for the year	
	Amount of fund at be	icit) for the year	
	Amount of fund at the end of year (as	Dalance Sheet)	
	Number of members contributin	g at end of year	

(see notes 26 to 31)

POLITICAL FU	wn fund			
			, f	¢
Income	Members contributions an			
	Investment income (as at a Other income (specify)	page 12)		A PARTICIPATION OF THE PARTICI
		Total other i	ncome as specified	
H 111		•	Total income	
Expenditure	Expenditure under section (Consolidation) Act 1992	on 82 of the Trade Union and Labour Relations ? (specify)		
	Administration expenses	in connection with political objects (specify)		,
	Non-political expenditure			
			Total expenditure	
		Surp	lus (deficit) for year	
		Amount of political fund a	T T 1	
		Amount of political fund at the end of year	(as Balance Sheet)	
		Number of members at end of year contributing		
Muse of mon		Number of members at end of the year not contributing	· · · · · · · · · · · · · · · · · · ·	
political fund	noers at end or year who have	ve completed an exemption notice and do not therefore	continuate to the	
POLITICAL FU	IND ACCOUNT 2	To be completed by trade unions which act as	components of a c	entral trade union
			£ .	ţ
Income	Contributions and levies colle Funds received back from Other income (specify)	ected from members on behalf of central political fund central political fund		
		Total other i	ncome as specified	
F 414	•		Total income	
Expenditure	Expenditure under section (Consolidation) Act 1992	on 82 of the Trade Union and Labour Relations 2 (specify)		
	Administration expenses	s in connection with political objects (specify)	The second secon	
	Non-political expenditure	e		
	,		Total expenditure	
		·	olus (deficit) for year	
		Amount held on behalf of trade union political fund		
		Amount remitted to a Amount remitted to a Amount held on behalf of central political	•	
		·		
		Number of members at end of the year pat contributing		
Number of ma	mhers at end of year who ha	Number of members at end of the year not contributing ve completed an exemption notice and do not therefore		
political fund	moore at end or year who ha	to completed an exemplion notice and do not indicate	COMMINGE TO THE	

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

(see notes 32 and 33)

Administrative	£
Expenses	
Remuneration and expenses of staff	23,760
Salaries and Wages included in above £23,760	and the state of t
Auditors' fees	3,240
Legal and Professional fees	5,711
Occupancy costs	_
Stationery, printing, postage, telephone, etc.	390
Expenses of Executive Committee (Head Office)	15,973
Expenses of conferences	41,522
Other administrative expenses (specify)	
Website development costs	57
Bank charges	643
	A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	489
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Tota	91,785
Charged to: General Fund (Page 3)	91,785
Fund (Account)
Tota	91,785

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS (see notes 34 to 44 below)

Total		ĊĤ					TEMPO AND TO THE TOTAL THE TOTAL TO THE TOTA				
	ifits	Value £									
Benefits	Other Benefits	Description									The state of the s
:	Pension Contribution	W CH									
Employers N.I.		બ									
Gross Salary		Ċij							,		
Office held			NONE					•			

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			91
Other investment income (specify)			
	Total ir	nvestment income	91
Credited to):		
	Gene	ral Fund (Page 3)	91
	Ĭ	Fund (Account)	•
	F	Fund (Account)	
	i	Fund (Account)	
	.	Fund (Account)	
•	To the second se	Fund (Account)	
-		Political Fund	
			hy shhistorian
	Total Ir	nvestment Income	91

BALANCE SHEET as at

31 DECEMBER 2013

(see notes 47 to 50)

Previous Year		£	£
889	Fixed Assets (at page 14)		400
	Investments (as per analysis on page 15)		
140,068	Quoted (Market value £) Unquoted		163,536
140,068	Total Investments	· · · · · · · · · · · · · · · · · · ·	163,536
	Other Assets		
	Loans to other trade unions		
1,801	Sundry debtors		1,555
. 7,561	Cash at bank and in hand		6,451
	Income tax to be recovered		
2,414	Stocks of goods		2,437
	Others (specify)		
11,776	Total of other assets		10,443
152,733	тот	AL ASSETS	174,379
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
:	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions	1	
	Loans: Other		
	Bank overdraft		
	Tax payable	-	·
1,504	Sundry creditors		1,504
21,432	Accrued expenses		18,936
	Provisions		
	Other liabilities		
22,936	TOTAL	LIABILITIES	20,440
129,797	TO	TAL ASSETS	153,939

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and E Freehold Leasehold	Buildings £££	Furniture and Equipment £	Motor Vehicles £	Not used for union business	Total £
Cost or Valuation						
At start of year			6,697			6,697
Additions				,	,	
Disposals					-	
Revaluation/Transfers						
At end of year			6,697			6,697
Accumulated Depreciation At start of year Charges for year Disposals Revaluation/Transfers			5,808 489			5,808 489
At end of year			6,297			6,297
Net book value at end of year			400	_		400
					-	
Net book value at end of previous year			889			889

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds	Political Fund
		Except Political	
		Funds £	£
<u> </u>		<u> </u>	
	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		Į
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Barclays Business Premium Account	163,536	
	Other unquested investments (to be enecified)		
	Other unquoted investments (to be specified)		
,	TOTAL UNQUOTED (as Balance Sheet)	163,536	
	Market Value of Unquoted Investments	163,536	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS) (see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	NO⊠		
If YES name the relevant companies:			The second secon		
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)				
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	NO⊠		
If NO, state the names of the persons in whom the shares controlled by the union are registered.	!				
COMPANY NAME	NAMES OF SHAF	REHOLDERS			
-			-		
			······································		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	177,528	1991 1984 1984 1984 1984 1984 1984 1984	177,528
From Investments	91		91
Other Income (including increases by revaluation of assets)			
Total Incomé	177,619		177,619
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	153,477		153,477
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	129,797 153,939		129,797 153,939
ASSETS			
AOGETO		,	Addition to the second
	Fixed Assets		400
	Investment Assets		163,536
	Other Assets		10,443
		Total Assets	174,379
		Total Liabilities	20.440
LIABILITIES		Total Liabilities	20,440

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.

SEE ATTACHED		METOT COMMENT OF STREET COMMENT COMMENT OF STREET COMMENT OF STREET COMMENT COMMENT COMMENT COMMENT COMMENT CO
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ACCOUNTING POLICIES

(see notes 74 and 75)

SEE ATTACHED	ABOURNAMEN THE				
•					
		·		·	
,					,

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's

Signature:

tate of the same

Finance Officers

Signature:

Name: Miss P G Scriven

Name: Mr S Williamson

Date: 31 May 2014

Date: 31 May 2014

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED?	YES		NO	
(see Page 2 and Note 12)				
HAS THE RETURN OF CHANGE OF OFFICERS BEEN	YES	$ \boxtimes $	NO	
COMPLETED?				
(see Page 2 and Note 12)				
HAS THE RETURN BEEN SIGNED?	YES		NO	
(see Pages 19 and 21 and Notes 76 and 77)				
HAS THE AUDITOR'S REPORT BEEN COMPLETED?	YES		NO	
(see Pages 20 and 21 and Notes 2 and 77)				
IS A RULE BOOK ENCLOSED?	YES		NO	
(see Notes 8 and 78)				
A MEMBER'S STATEMENT IS: NOT REQUIRED	ENCLOSED		TO FOLLOW	X
(see Note 80)				
HAS THE SUMMARY SHEET BEEN COMPLETED	YES	\boxtimes	NO	
(see Page 17 and Notes 7 and 59)				
	······································		<u> </u>	dutue at market

Report and Accounts for the year ended 31 December 2013

NOTES TO THE ACCOUNTS

1. TRADE UNION STATUS

The Association is registered as the 'Prison Governors Association' under the Trade Union and Labour Relations (Consolidation) Act 1992 and accordingly has full Trade Union Status. Registration has also been effected under the Employment Protection Act 1975.

2. TANGIBLE FIXED ASSETS

			Office Equipment £
	COST		
	At 1 January 2013 Additions		6,697
	At 31 December 2013		6,697
•	DEPRECIATION		
	At 1 January 2013 Charge for the year		5,808 489
	At 31 December 2013		6,297
	NET BOOK VALUE		
	At 31 December 2013		400
	At 31 December 2012		889
	,	2013 £	2012 £
3.	INVESTMENTS		
	Barclays Business premium account	163,536	140,068
		2013 £	2012 £
4.	STOCKS	~	
	Ties and scarves	. 370	135
	Presentation ties	70	70
	Badges, shields and mugs	1,423	1,617 280
	Cufflinks Medals	280 294	312
	Medais	· · · · · · · · · · · · · · · · · · ·	
		2,437	2,414

Report and Accounts for the year ended 31 December 2013

NOTE	ES TO THE ACCOUNTS (CONTINUED)		
		2013 £	2012 £
5.	DEBTORS	~	
	Amounts due within one year Membership debtors Conference folders bought in advance Employee travel loan	328 125 1,102	369 375 1,057
		1,555	1,801
		2013 £	2012 £
6.	CREDITORS		
	Amounts due within one year Taxation & Social Security Accruals	1,504 18,936	1,504 21,432
		20,440	22,936

7. LEGAL FUND

The National Executive Committee received approval from the members at the 2009 conference to collect monies in addition to the standard membership subscription. The monies are ear marked to meet future legal costs and the Legal Fund totalled £39,328 at the end of the year (2012: £30,684).

8. LEGAL AND PROFESSIONAL FEES

	•	2013 £	2012 £
JW Hinks – accounting for payroll		**	600
Subscription collection		5,076	5,076
Secretarial support		600	400
Information Commissioner		35	35
HR consultancy		-	840
Legal fees		-	24,535
	ووينسده	5,711	31,486

9. DEATH IN SERVICE

The Association provides death in service benefit of £3,000 per death payable to member's dependants.

Report and Accounts for the year ended 31 December 2013

NOTES TO THE ACCOUNTS (CONTINUED)

10. RETIRED PRISON GOVERNORS ASSOCATION

The assets of the Retired Prison Governors Association are held separately and at 31 December amounted to:

	2013 £	2012 £
Lloyds TSB bank account Barclays Community bank account	1,321 8,036	1,068 9,204
	9,357	10,272

11. RELATED PARTY TRANSACTIONS

The Association reimburses the Officers of the National Executive Committee with expenditure incurred by them on travel on behalf of the Association.

The Association provides indemnity insurance on behalf of the Officers of the National Executive Committee.

12. ULTIMATE CONTROLLING PARTY

The Association is ultimately controlled by the National Executive Committee.

Report and Accounts for the year ended 31 December 2013

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accounts are drawn up under the historical cost convention in accordance with applicable accounting standards.

MEMBERSHIP

Joining fees and membership subscriptions are credited in the period in which they are receivable.

DEPRECIATION

Depreciation of fixed assets is provided at the rate shown to write off the cost of fixed assets over their estimated useful lives.

Office equipment

25% straight line

STOCKS

Stocks are valued at the lower of cost and estimated net realisable value.

Net realisable value is the estimated proceeds of disposal.

MEMBERS' INSURANCE SCHEME

The Association operates a members' insurance scheme providing legal expenses cover. Premiums are charged to the income and expenditure account as they are incurred.

MEMBERS' DIARIES

Costs in relation to members' diaries are charged to the income and expenditure account as incurred.

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

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

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

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)

SEE ATTACHED			
			,
		,	
,			
Signature(s) of auditor or auditors:	JW.WMs CP		
Name(s):	JW Hinks LLP		
Profession(s) or Calling(s):	Chartered Accountants		
Address(es):	JW Hinks LLP 19 Highfield Road Edgbaston B15 3BH		
Date:	28th May 2014	-11-	
Contact name and telephone number:	0121 456 0190 NEAL ASTON		

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

Report and Accounts for the year ended 31 December 2013

AUDITOR'S REPORT TO THE MEMBERS OF THE PRISON GOVERNORS ASSOCIATION

We have audited the Financial Statements of the Prison Governors Association for the year ended 31 December 2013 set out on pages 7 to 11. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 6.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND THE AUDITOR

As described in the National Executive Committee Report, the Members of the Committee are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements show a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has kept proper accounting records in accordance with section 28 of the Act, whether it has maintained a satisfactory system of control over its transactions and whether the financial statements to which this report relates agree with the accounting records.

BASIS OF OPINION

We conducted our audit in accordance with 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 in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association'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 Association's affairs at 31
 December 2013 and of its excess of income over expenditure for the year then ended and have
 been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation)
 Act 1992;
- the Association has kept proper accounting records and maintained a satisifactory system of control over its transactions in accordance with the requirements of Section 28 of the Act; and
- the financial statements to which the report relates agree with the accounting records

JW Hinks LLP

Chartered Accountants and Statutory Auditor 19 Highfield Road Edgbaston Birmingham B15 3BH