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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	UFS
Year ended:	31 December 2016
List no:	CO/698T
Head or Main Office:	The Old Station House Cotswold Rd Cheltenham GL52 5HD
Website address (if available)	
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:	Alan Wood
Telephone Number:	01242 708090
Contact name for queries regarding	Claire Holder
Telephone Number:	01242 708090
E-mail:	mail@ufsdirect.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 2017)

**National Executive Committee Members for  
Year Ending 31<sup>st</sup> December 2016**

**ALAN WOOD**

**GENERAL SECRETARY**

**SUE HORTON**

**CHAIR**

**JOHN MURPHY**

**GRANT BARTLE**

**MITCH WENSLEY**

**GLEN WILLIAMS**

**ALEX ROBINSON**

**GRAHAM BRAZIER**

**ALEX BRAMLEY**

**SARAH VICKERS**

**SARAH NEWMAN**

**TRACY RAMSEY**

# 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	688	8		0	<b>696</b>
FEMALE	889	9		3	<b>901</b>
TOTAL	1577	17		3	A <b>1597</b>

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

18

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

1597

## 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

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>		
From Members: Contributions and Subscriptions		207759
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		4737
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	396122	
<b>Total of other income (as at page 4)</b>		396122
	<b>TOTAL INCOME</b>	608618
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		494920
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		15443
	<b>TOTAL EXPENDITURE</b>	510363
Surplus (deficit) for year		98255
Amount of general fund at beginning of year		157779
Amount of general fund at end of year		256034

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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



(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
<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	

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
<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		372610
Salaries and Wages included in above	£346703	
Auditors' fees		1500
Legal and Professional fees		12507
Occupancy costs		784
Stationery, printing, postage, telephone, etc.		34766
Expenses of Executive Committee (Head Office)		8512
Expenses of conferences		14316
Other administrative expenses (specify)		
General Insurance		9626
Computer and leasing costs		11356
Courses and training		1276
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		4937
Other loans		
Depreciation		5358
Taxation		
Outgoings on land and buildings (specify)		
Premises expenses		7372
Other outgoings (specify) Redundancy costs		10000
<b>Total</b>		<b>494920</b>
Charged to:	General Fund (Page 3)	494920
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>494920</b>

(see notes 34 to 44 below)

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## ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			4603
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			134
Other investment income (specify)			
Total investment income			<b>4737</b>
Credited to:			
		General Fund (Page 3)	<b>4737</b>
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
Total Investment Income			<b>4737</b>

# BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
205660	<b>Fixed Assets</b> (at page 14)		161992
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
6	Unquoted		0
205666	<b>Total Investments</b>		161992
	<b>Other Assets</b>		
	Loans to other trade unions		
4214	Sundry debtors		3250
101715	Cash at bank and in hand		119986
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
105929	<b>Total of other assets</b>		123236
311595	<b>TOTAL ASSETS</b>		285228
	<div style="text-align: right;">Fund (Account )</div> <div style="text-align: right;">Fund (Account )</div> <div style="text-align: right;">Fund (Account )</div> <div style="text-align: right;">Superannuation Fund (Account )</div> <div style="text-align: right;">Political Fund (Account )</div> <div style="text-align: right;">Revaluation Reserve</div>		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
142149	Loans: Other		0
	Bank overdraft		
9848	Tax payable		24222
145	Sundry creditors		0
1674	Accrued expenses		4972
	Provisions		
	Other liabilities		
153816	<b>TOTAL LIABILITIES</b>		29194
157779	<b>NET ASSETS</b>		256034

# 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	189534		29985			219519
Additions			16224			16224
Disposals	-54534		-8531			-63065
Revaluation/Transfer						
At end of year	135000		37678			172678
<b>Accumulated Depreciation</b>						
At start of year			13859			13859
Charges for year			5358			5358
Disposals			-8531			-8531
Revaluation/Transfer						
At end of year			10686			10686
<b>Net book value at end of year</b>	135000		26992			161992
<b>Net book value at end of previous year</b>	189534		16126			205660

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund  £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Private companies		
	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	✓ NO
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		

<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	207759		207759
From Investments	4737		4737
Other Income (including increases by revaluation of assets)	396122		396122
<b>Total Income</b>	608618		608618
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	510363		510363
<b>Funds at beginning of year</b> (including reserves)	157779		157779
<b>Funds at end of year</b> (including reserves)	256034		256034
<b>ASSETS</b>			
Fixed Assets			161992
Investment Assets			0
Other Assets			123236
<b>Total Assets</b>			285228
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			29194
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			256034

# 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.**

For notes to the accounts please see attached audited accounts

# ACCOUNTING POLICIES

(see notes 74 and 75)

Please see attached audited accounts for accounting policies

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Former General Secretary's  
Signature: \_\_\_\_\_

Name: ALAN WOOD

Date: <sup>6</sup>  
21 March 2017

Former Assistant General secretary's  
Signature: L. Merrett  
(or other official whose position should be stated)

Name :LYNDA MERRETT

Date: <sup>6</sup>  
21 March 2017

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

Please see attached accounts (page 2) for auditors report

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 5px; font-family: cursive;">Avalon Accounting</div>	
Name(s):	<div style="border: 1px solid black; padding: 5px;">Avalon Accounting</div>	
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 5px;">Chartered Accountants and Registered Auditor</div>	
Address(es):	<div style="border: 1px solid black; padding: 5px;">11 Penny Close Longlevens Gloucester GL2 0NP</div>	
Date:	<div style="border: 1px solid black; padding: 5px;"> <sup>9</sup> 21 March 2017         </div>	
Contact name and telephone number:	<div style="border: 1px solid black; padding: 5px;">D Horgan 01452 503051</div>	

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

# 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

*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)

<div></div>	
Signature of assurer	<div></div>
Name	<div></div>
Address	<div></div>
Date	<div></div>
Contact name and telephone number	<div></div>



## MEMBERSHIP AUDIT CERTIFICATE


### SECTION TWO

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

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

YES/NO

If "NO" Please explain below:

Signature	
Name	ALAN WOOD
Office held	FORMER GENERAL SECRETARY
Date	7.3.17

UFS

Accounts for the year ended

31 December 2016

**UFS**  
**Report and accounts**  
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## **UFS**

### **Statement of Responsibilities of the National Executive Committee**

Government legislation relating to trade unions requires the Union to submit a return for each calendar year to the Certification Officer. This return contains accounts which must give a true and fair view of the state of affairs of the Union at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to UFS these requirements are the responsibility of the National Executive Committee. It is responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards and in so doing:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The National Executive Committee are responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidated) Act 1992 (Amended). It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A Wood  
Former General Secretary  
6 March 2017

## **UFS**

### **Independent auditors' report to the members of UFS**

We have audited the accounts of UFS for the year ended 31 December 2016 which comprise the Income and Expenditure account, the Balance Sheet, the Property rental accounts and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the members, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the National Executive Committee and auditors**

As explained more fully in the Statement of responsibilities the National Executive Committee are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee; and the overall presentation of the accounts.

#### **Opinion on the accounts**

In our opinion the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2016 and of its profit for the year then ended;

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

We are required to report to you by exception in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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; or

We have nothing to report to you in respect of the above matters.

Avalon Accounting  
Chartered Accountants and Statutory Auditor  
11 Penny Close  
Longlevens  
Gloucester  
GL2 0NP

6 March 2017

**UFS****Summary income and expenditure account  
for the year ended 31 December 2016**

	<b>2016 £</b>	<b>2015 £</b>
<b>Sales</b>	457,370	509,781
Income from rental property	1,670	775
Interest received	134	163
<b>Gross profit</b>	<u>459,174</u>	<u>510,719</u>
Administrative expenses	(491,987)	(498,241)
<b>Operating (loss)/profit</b>	<u>(32,813)</u>	<u>12,478</u>
Profit on disposal of property	146,511	-
<b>Profit before tax</b>	<u>113,698</u>	<u>12,478</u>
Corporation tax	15,443	-
<b>Profit after tax</b>	<u><u>98,255</u></u>	<u><u>12,478</u></u>

**UFS****Detailed income and expenditure account  
for the year ended 31 December 2016**

	2016 £	2015 £
Subscriptions	207,759	225,222
Re-imbursed expenses	226,000	226,000
Compromise agreements	16,200	8,650
ULF Grant received	-	41,019
Sundry income received	7,411	8,890
	<u>457,370</u>	<u>509,781</u>
Staff salaries and NI	346,703	333,788
Temporary staff and recruitment	499	519
Staff pension costs	25,907	46,059
Redundancy costs	10,000	-
Full time official expenses	8,512	10,801
Delegates and hotel expenses	14,316	14,426
Rent and rates	784	808
Premises expenses	4,439	2,895
Heat and light	4,080	4,375
Cleaning	2,225	2,470
Repairs and maintenance	154	679
Postage and stationery	4,246	2,286
Printing and publications	2,467	3,606
Telephone and fax	6,565	7,387
Computer and leasing costs	11,356	10,861
Sundry expenses	2,677	1,908
General insurance	9,626	7,204
Motor expenses	2,518	1,399
Courses and training	1,276	2,275
Subscriptions	745	615
Advertising and PR	3,346	4,232
Legal and professional	4,707	5,760
Audit and accountancy fees	9,300	6,000
Bank charges	4,219	2,674
Property loan interest re Cotswold Rd	4,937	4,769
Depreciation	5,358	4,287
ULF grant expenses ex salaries	-	15,278
Provision for debt due from subsidiary companies	1,025	880
	<u>491,987</u>	<u>498,241</u>

**UFS**  
**Property rental accounts**  
**for the year ended 31 December 2016**

	2016 £	2015 £
<b>Income</b>		
Rents from investment property	<u>4,603</u>	<u>8,486</u>
<b>Expenses</b>		
Property repairs	773	5,377
Management fees	438	1,103
Cleaning	1,100	-
Rates	622	-
Bank loan interest	-	1,231
	<u>2,933</u>	<u>7,711</u>
 Profit for year	 <u><u>1,670</u></u>	 <u><u>775</u></u>



**UFS**  
**Balance Sheet**  
**as at 31 December 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	161,992	205,660
Investments	3	-	6
		<u>161,992</u>	<u>205,666</u>
<b>Current assets</b>			
Debtors	4	3,250	4,214
Cash at bank and in hand		<u>119,986</u>	<u>101,715</u>
		123,236	105,929
<b>Creditors: amounts falling due within one year</b>	5	(29,194)	(25,829)
<b>Net current assets</b>		<u>94,042</u>	<u>80,100</u>
<b>Total assets less current liabilities</b>		<u>256,034</u>	<u>285,766</u>
<b>Creditors: amounts falling due after more than one year</b>	6	-	(127,987)
<b>Provisions for liabilities</b>		-	-
<b>Net assets</b>		<u><u>256,034</u></u>	<u><u>157,779</u></u>
<b>Capital and reserves</b>			
General fund		157,779	145,301
Profit for year		98,255	12,478
<b>Members' funds</b>		<u><u>256,034</u></u>	<u><u>157,779</u></u>

A Wood  
Former General Secretary  
6 March 2017

## **UFS**

### **Notes to the Accounts**

**for the year ended 31 December 2016**

#### **1 Accounting policies**

##### ***Basis of preparation***

The accounts have been prepared in accordance with applicable accounting standards. These financial statements present information about the union as an individual undertaking and not about the group as there is no requirement to prepare group accounts. The accounts are prepared in sterling which is the functional currency of the Union.

##### **Accounting convention**

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 amended. Under that Act, the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosure under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

##### **Statement of compliance**

The accounts have been prepared in compliance with FRS102 as it applies to the accounts of the Union for the year ended 31 December 2016. The Union transitioned from previously extant UK GAAP to FRS102 as at 1 January 2014.

##### **Judgements and uncertainty**

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the accounts:

##### ***Property, Plant and Equipment***

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Such cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all property, plant and equipment at rates calculated to write off the cost, less estimated residual value of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	NIL
Fixtures and fittings	15% straight line
Office Equipment	15% straight line

**UFS****Notes to the Accounts****for the year ended 31 December 2016****Accounting policies (continued)**

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

**Subscriptions**

Member subscriptions are accounted for on an accruals basis.

**Other income**

Certain receipts are accounted for once received as they are non contractual and are not received on predetermined dates.

**2 Tangible fixed assets**

	Freehold properties £	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>				
At 1 January 2016	189,534	21,497	8,488	219,519
Additions	-	7,166	9,058	16,224
Disposals	(54,534)	(4,247)	(4,284)	(63,065)
At 31 December 2016	<u>135,000</u>	<u>24,416</u>	<u>13,262</u>	<u>172,678</u>
<b>Depreciation</b>				
At 1 January 2016	-	9,207	4,652	13,859
Charge for the year	-	2,999	2,359	5,358
On disposals	-	(4,247)	(4,284)	(8,531)
At 31 December 2016	<u>-</u>	<u>7,959</u>	<u>2,727</u>	<u>10,686</u>
<b>Net book value</b>				
At 31 December 2016	<u>135,000</u>	<u>16,457</u>	<u>10,535</u>	<u>161,992</u>
At 31 December 2015	<u>189,534</u>	<u>12,290</u>	<u>3,836</u>	<u>205,660</u>

**3 Investments**

	Investments in subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 January 2016	6	6
Additions	-	-
Disposals	(6)	(6)
At 31 December 2016	<u>-</u>	<u>-</u>

**UFS**  
**Notes to the Accounts**  
**for the year ended 31 December 2016**

<b>4 Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,750	1,100
Other debtors	500	3,114
	<u>3,250</u>	<u>4,214</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Business loans	-	14,162
Accruals	4,972	1,674
Corporation tax	15,443	-
Other taxes and social security costs	8,779	9,848
Other creditors	-	145
	<u>29,194</u>	<u>25,829</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Business loans	-	127,987
Other creditors	-	-
	<u>-</u>	<u>127,987</u>

**7 Post balance sheet events**

UFS merged with Community on 1st January 2017. All assets and liabilities were included in the transfer.