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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	ASSOCIATED TRAIN CREW UNION	
Year ended:	31 DECEMBER 2013.	
List no:	786T	
Head or Main Office:	ATCU HEAD OFFICE DBH SERVICES BUSINESS CENTRES LTD LONGFIELDS COURT CARLTON BARNSEY S11 3GN.	
Website address (if available)	WWW.ATCU.ORG.UK	
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:		
Telephone Number:	01226 630166	
Contact name for queries regarding	MR DAVID NIXON.	
Telephone Number:	01226 630166	
E-mail:	headoffice@atcu.org.uk	

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

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

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

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



(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE					548
FEMALE					34
TOTAL					582

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

582

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

## 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
REGIONAL ORGANISER	Phil Savage		Feb 2014.

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	56,036	
From Members: Other income from members (specify)		
<b>Total other income from members</b>		56,036
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	56036
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)	175	
Administrative expenses (as at page 10)	55277	
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		55452
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	55452
		584
Surplus (deficit) for year		(6279)
Amount of general fund at beginning of year		(5695)
Amount of general fund at end of year		

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	175	<b>brought forward</b>  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			
<b>carried forward</b>	175	<b>Total (should agree with figure in General Fund)</b>	175

(See notes 24 and 25)

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

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







(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</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>£</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		33,377
Salaries and Wages included in above	£	
Auditors' fees		1200
Legal and Professional fees		1061
Occupancy costs		9217
Stationery, printing, postage, telephone, etc.		6778
Expenses of Executive Committee (Head Office)		<del>9217</del> 0
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges	2907	
Repairs	666	
	3573	
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		246
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		55452
Charged to:		
	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		55452





# BALANCE SHEET as at 31 DECEMBER 2013

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		114
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		114
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		679
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		679
	<b>TOTAL ASSETS</b>		793
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		6488
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		6488
	<b>TOTAL ASSETS</b>		(5695)

# 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			1543			1543
Additions			100			100
Disposals						
Revaluation/Transfers						
At end of year			1643			1643
<b>Accumulated Depreciation</b>						
At start of year			1283			1283
Charges for year			246			246
Disposals						
Revaluation/Transfers						
At end of year			1529			1529
<b>Net book value at end of year</b>			<del>260</del> 114			114
<b>Net book value at end of previous year</b>			260			260

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

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



# SUMMARY SHEET

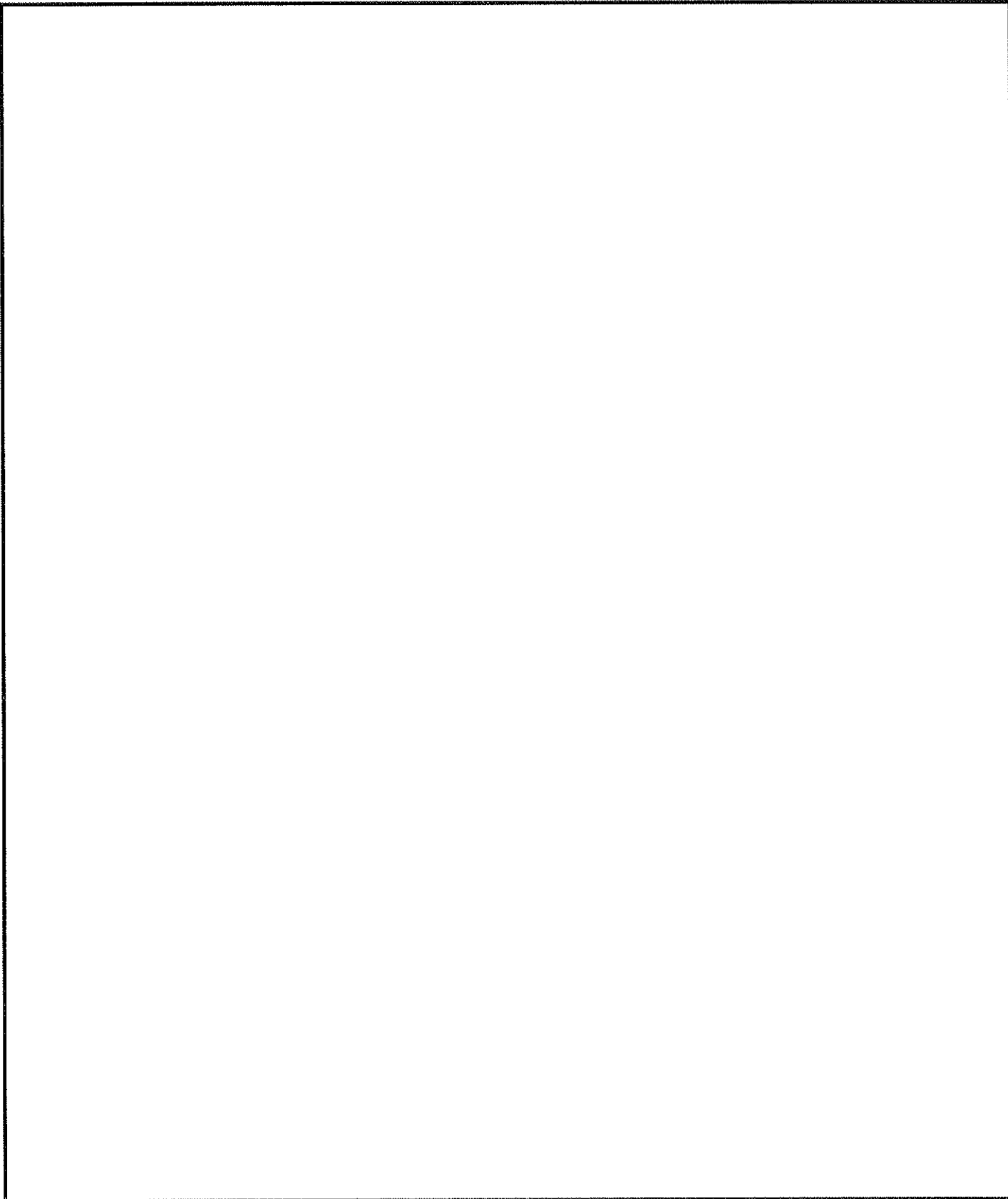
(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>	56036		56036
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	56036		56036
<b>EXPENDITURE</b> (including decreases by revaluation of	55452		55452
<b>Total Expenditure</b>	55452		55452
<b>Funds at beginning of year</b> (including reserves)	(6279)		(6279)
<b>Funds at end of year</b> (including reserves)	(5695)		(5695)
<b>ASSETS</b>			
Fixed Assets			114
Investment Assets			-
Other Assets			679
<b>Total Assets</b>			793
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			(6488)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(5695)

# 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.



# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p><input checked="" type="checkbox"/> Secretary's Signature: </p> <p>Name: <u>DAVID NIXON NAT ORG</u></p> <p>Date: <u>16 NOV 2014</u></p>	<p><input checked="" type="checkbox"/> Chairman's Signature: </p> <p>(or other official whose position should be stated)</p> <p>Name: <u>STEVE RODGERS ORGANISER</u></p> <p>Date: <u>16 NOV 2014</u></p>
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## 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)	ENCLOSE D	<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

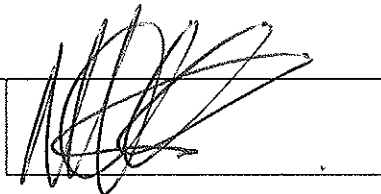
If "No" please explain below.

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)

SEE AUDITORS REPORT IN  
ATTACHED ACCOUNTS.

Signature(s) of auditor or auditors:



Name(s):

N. HARDWICK.

Profession(s) or Calling(s):

F.C.A.

Address(es):

HARDWICKS CHARTERED ACCOUNTANTS  
SARSFIELD HOUSE  
GILLOTT LANE  
WICKERSLEY  
ROTTERHAM S66 1EH.

ACCOUNTANTS

Date:

17-11-2014

Contact name and telephone number:

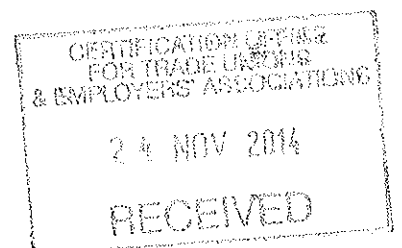
NICK HARDWICK  
01709 545265

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

# Associated Train Crew Union

Financial Statements

for the Year Ended 31 December 2013



# Associated Train Crew Union

## Contents

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Auditors report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 to 7

**Associated Train Crew Union  
Company Information**

<b>Registered office</b>	149 Snyderdale Road Cudworth Barnsley South Yorkshire S72 8LG
<b>Reporting Accountants</b>	Thorntons Chartered Certified Accountants 176-178 Pontefract Road Cudworth Barnsley S72 8BE
<b>Auditors</b>	Hardwicks Chartered Accountants Rotherham S66 1EH



## **Independent Auditors' Report to the Members of Associated Train Crew Union**

We have audited the financial statements for the year ended 31 December 2013 on pages 3 to 7. These financial reporting statements have been prepared under the historical cost convention and on the basis of the accounting policies set out therein.

This report is made solely to the Associated Train Crew Union's members, as a body. Our audit work has been undertaken so that we might state to the Associated Train Crew Union'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 Associated Train Crew Union and the Associated Train Crew Union's Members as a body, for our audit work, or for the opinions we have formed.

### **Respective responsibilities of the Executive Council and auditors**

The Associated Train Crew Union's Executive Council is responsible for preparing the Annual Report and 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 give 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 union has kept proper accounting records in accordance with the requirements of Section 28 of the Act, whether it has maintained a satisfactory system of control over its transaction and whether the accounts to which this report relates agree with the accounting records.

### **Basis of audit opinion**

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

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

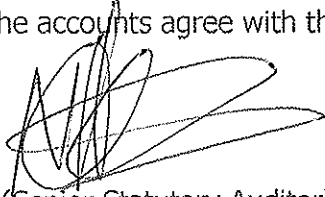
### **Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the Associated Train Crew Union's affairs as at 31 December 2013 and of its result for the year ended
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992

**Independent Auditors' Report to the Members of  
Associated Train Crew Union**

- the Union has kept proper accounting records in accordance with Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992
- the Union has maintained a satisfactory system of control over its transactions and
- the accounts agree with the accounting records



15/11

2014

N Hardwick (Senior Statutory Auditor)  
for and on behalf of Hardwicks Accountants Ltd  
Statutory Auditor  
Chartered Accountants  
Rotherham  
S66 1EH

**Associated Train Crew Union**  
**Detailed Income and Expenditure Account for the year ended 31**  
**December 2013**

	2013		2012	
	£	£	£	£
<b>Income</b>				
Subscriptions received		56,036		47,721
<b>Administrative expenses</b>				
Rent	2,863		758	
Repairs and renewals	666 ✓		196	
Telephone and fax	4,200 ✓		5,162	
Hire Costs	337		0	
Advertising	1,936		2,260	
Printing, post and stationery	2,578 ✓		2,013	
Salaries and training	7,177 ✓		1,847	
Sundry expenses	0		299	
Travel and subsistence	3,906		3,225	
Accountancy fees	2,261 ✓		1,386	
Management fees	26,200 ✓		26,600	
Legal and professional fees	175		2,747	
Bank charges and interest	2,907 ✓		874	
Depreciation costs	246 ✓		348	
		(55,452)		(47,715)
<b>Surplus/(Deficit) (note 2)</b>		584		6
<b>Other interest receivable and similar income</b>				
Bank interest receivable		0		0
<b>Surplus/(Deficit) for the (note 5)</b>		584		6
<b>financial year</b>				

The notes on pages 5 to 7 form an integral part of these financial statements.

**Associated Train Crew Union**  
**Balance Sheet as at 31 December 2013**

		2013		2012	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		114		260
<b>Current assets</b>					
Cash at bank and in hand		679		393	
<b>Creditors: Amounts falling due within one year</b>	4	(6,488)		(6,932)	
<b>Net current (liabilities)/assets</b>		(5,809)		(6,539)	
<b>Net (liabilities)/assets</b>		(5,695)		(6,279)	
<b>General Fund</b>			(5,695)		(6,279)

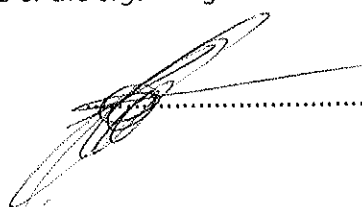
**Executive Councils Responsibilities**

Under Trade union law The Associated Train Crew Unions executive Council is responsible for the keeping of proper accounting records with respect to The Associated Train Crew Unions transactions and its assets and liabilities, such accounting records to be kept that are necessary to give a true and fair view of the state of affairs of the Associated Train Crew Union and to explain its transactions and comply with the trade union and labour relations (consolidation) Act 1992

They are also responsible for establishing and maintaining a satisfactory system of control over its accounting records, its cash holdings and all of its receipts and remittances and hence they are responsible for taking reasonable steps for the prevention and detection of Fraud and other irregularities.

These accounts were approved by the members of the organising committee on 15 Nov 2014

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The notes on pages 5 to 7 form an integral part of these financial statements.

## Associated Train Crew Union

### Notes to the Financial Statements for the Year Ended 31 December 2013

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the applicable accounting standards.

##### Subscriptions

Members subscriptions are accounted for on a received basis in accordance with the Membership rules incorporated in the Associated Train Crew Union rule book.

##### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
Office equipment	20% straight line basis

#### 2 Operating (deficit)/surplus

Operating (deficit)/surplus is stated after charging:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	<u>246</u>	<u>348</u>

## Associated Train Crew Union

### Notes to the Financial Statements for the Year Ended 31 December 2013

#### 3 Tangible fixed assets

	<b>Plant &amp; machinery</b> £
<b>Cost</b>	
As at 1 January 2013	1,543
Additions	<u>100</u>
As at 31 December 2013	<u>1,643</u>
 <b>Depreciation</b>	
As at 1 January 2013	1,283
Charge for the year	<u>246</u>
As at 31 December 2013	<u>1,529</u>
 <b>Net book value</b>	
As at 1 January 2013	<u>260</u>
As at 31 December 2013	<u>114</u>

#### 4 Creditors: Amounts falling due within one year

	<b>2013</b>	<b>2012</b>
	£	£
Other creditors	<u>6,490</u>	<u>6,932</u>

#### 5 General Fund

	<b>General fund reserve</b> £
General Fund at 1 January 2013	(6,279)
Surplus/Deficit of income over expenditure for the year	<u>584</u>
General Fund at 31 December 2013	<u>(5,695)</u>

#### 6 Taxation

The Associated Train Crew Union is assessable to UK Corporation Tax on all investment income and capital gains arising on the sale of investments. Under Section 467 ICTA 1988 the Associated Train Crew Union obtains exemption from Income Tax and Corporation Tax in respect of its income and chargeable gains which is not trading and which is applicable and applied for the purpose of provident benefits.

## **Associated Train Crew Union**

### **Notes to the Financial Statements for the Year Ended 31 December 2013**

#### **7 Related Party Transactions**

The Associated Train Crew Union is under control of its members.