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- PRINT ON ONE SIDE ONLY

# FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Currys Supply Chain Staff Association (CSCSA)
Year ended:	30 <sup>th</sup> April 2012
List no:	783T
Head or Main Office:	Dixons Retail PLC Maylands Avenue Hemel Hempstead Herts HP2 7TG
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:	Mark Ewen
Telephone Number:	07736631769
Contact name for queries regarding	Brian Bacon
Telephone Number:	07834257405
E-mail:	Brian.Bacon@dixonsretail.com

**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	2198	15	0	0	<b>2213</b>
FEMALE	712	0	0	0	<b>712</b>
TOTAL	2910	15	0	0	<b>2925</b>

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

	0
Number of members at end of year contributing to the General Fund	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 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
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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		Nil
<b>From Members:</b> Other income from members (specify)		
	Nil	
	Nil	
	Nil	
<b>Total other income from members</b>		Nil
<b>Total of all income from members</b>		Nil
<b>Investment income (as at page 12)</b>		Nil
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	85,751.39	
Income from any other sources (as at page 4)	Nil	
	Nil	
<b>Total of other income (as at page 4)</b>		85,751.39
	<b>TOTAL INCOME</b>	85,751.39
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		Nil
<b>Administrative expenses (as at page 10)</b>		(85,751.39)
<b>Federation and other bodies (specify)</b>		
	Nil	
	Nil	
	Nil	
<b>Total expenditure Federation and other bodies</b>		Nil
<b>Taxation</b>		Nil
	<b>TOTAL EXPENDITURE</b>	(85,751.39)
Surplus (deficit) for year		Nil
Amount of general fund at beginning of year		Nil
Amount of general fund at end of year		Nil

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b> Income from Dixons Retail PLC	85,751.39	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		85,751.39
<b>Other income</b>	Nil	
<b>TOTAL OTHER INCOME</b>		Nil
<b>TOTAL OF ALL OTHER INCOME</b>		85,751.39

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>

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

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



(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		Nil
	Investment income (as at page 12)		Nil
		Total other income as specified	Nil
		Total income	Nil
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		Nil
			Nil
			Nil
	Administration expenses in connection with political objects (specify)		Nil
			Nil
	Non-political expenditure		Nil
			Nil
		Total expenditure	Nil
		Surplus (deficit) for year	Nil
		Amount of political fund at beginning of year	Nil
	Amount of political fund at the end of year (as Balance Sheet)	Nil	
		Number of members at end of year contributing to the political fund	Nil
		Number of members at end of the year not contributing to the political fund	Nil
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		Nil

<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		Nil
	Funds received back from central political fund		Nil
	Other income (specify)		
		Total other income as specified	Nil
		Total income	Nil
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		Nil
			Nil
			Nil
	Administration expenses in connection with political objects (specify)		Nil
			Nil
	Non-political expenditure		Nil
			Nil
		Total expenditure	Nil
		Surplus (deficit) for year	Nil
		Amount held on behalf of trade union political fund at beginning of year	Nil
	Amount remitted to central political fund	Nil	
	Amount held on behalf of central political fund at end of year	Nil	
	Number of members at end of year contributing to the political fund	Nil	
	Number of members at end of the year not contributing to the political fund	Nil	
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		Nil

# 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		Nil
Salaries and Wages included in above	£30,781.17	30,781.17
Auditors' fees		2,100.00
Legal and Professional fees		Nil
Occupancy costs		Nil
Stationery, printing, postage, telephone, etc.		Nil
Expenses of Executive Committee (Head Office)		52,870.22
Expenses of conferences		Nil
Other administrative expenses (specify)		Nil
		Nil
		Nil
		Nil
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		85751.39
Charged to:		
	General Fund (Page 3)	Nil
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
<b>Total</b>		

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contribution s £	Other Benefits		
				Description		Value £
Brian Bacon – President	25,550.64	2,555.02	2,422.91	Bonus	252.60	30,781.17

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

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

# BALANCE SHEET as at 30<sup>th</sup> April 2012

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)	Nil	Nil
	<b>Investments</b> (as per analysis on page 15)	Nil	Nil
	Quoted (Market value £)	Nil	Nil
	Unquoted	Nil	Nil
	<b>Total Investments</b>	Nil	Nil
	<b>Other Assets</b>		
	Loans to other trade unions	Nil	Nil
2,100	Sundry debtors	Nil	Nil
	Cash at bank and in hand	Nil	Nil
	Income tax to be recovered	Nil	Nil
	Stocks of goods	Nil	Nil
	Others (specify)	Nil	Nil
2,100	<b>Total of other assets</b>		Nil
2,100	<b>TOTAL ASSETS</b>		Nil
	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		Nil
	Loans: From other trade unions		Nil
	Loans: Other		Nil
	Bank overdraft		Nil
	Tax payable		Nil
(2,100)	Sundry creditors		Nil
	Accrued expenses		Nil
	Provisions		Nil
	Other liabilities		Nil
(2,100)	<b>TOTAL LIABILITIES</b>		Nil
Nil	<b>TOTAL ASSETS</b>		Nil

# 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	Nil	Nil	Nil	Nil	Nil	Nil
Additions	Nil	Nil	Nil	Nil	Nil	Nil
Disposals	Nil	Nil	Nil	Nil	Nil	Nil
Revaluation/Transfer s	Nil	Nil	Nil	Nil	Nil	Nil
At end of year	Nil	Nil	Nil	Nil	Nil	Nil
<b>Accumulated Depreciation</b>						
At start of year	Nil	Nil	Nil	Nil	Nil	Nil
Charges for year	Nil	Nil	Nil	Nil	Nil	Nil
Disposals	Nil	Nil	Nil	Nil	Nil	Nil
Revaluation/Transfer s	Nil	Nil	Nil	Nil	Nil	Nil
At end of year	Nil	Nil	Nil	Nil	Nil	Nil
<b>Net book value at end of year</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>Net book value at end of previous year</b>	Nil	Nil	Nil	Nil	Nil	Nil

# 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)	Nil	Nil
Market Value of Quoted Investment	Nil	Nil
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	Nil	Nil
Market Value of Unquoted Investments	Nil	Nil

# 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 checked="" type="checkbox"/>	NO <input checked="" 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>	Nil	Nil	Nil
From Members	Nil	Nil	Nil
From Investments	Nil	Nil	Nil
Other Income (including increases by revaluation of assets)	85,751.39	Nil	85,751.39
<b>Total Income</b>	85,751.39	Nil	85,751.39
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	(85,751.39)		(85,751.39)
<b>Funds at beginning of year</b> (including reserves)	Nil	Nil	Nil
<b>Funds at end of year</b> (including reserves)	Nil	Nil	Nil
<b>ASSETS</b>			
Fixed Assets			Nil
Investment Assets			Nil
Other Assets			Nil
		<b>Total Assets</b>	Nil
<b>LIABILITIES</b>		<b>Total Liabilities</b>	Nil
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			

## 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.**

A member who is concerned that some irregularity may be occurring, or having occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing the regularisation of that conduct.

The member may raise any such concern with one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

# ACCOUNTING POLICIES

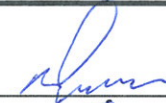
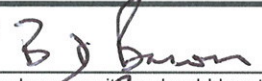
(see notes 74 and 75)

The financial statements have been prepared under historical cost convention

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>MARK EWEN</u> Date: <u>24/8/2012</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>B.D. BAINES</u> Date: <u>28/8/12.</u>
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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 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 type="checkbox"/>	NO	<input checked="" type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input 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"/>

# 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)

## CURRYS SUPPLY CHAIN STAFF ASSOCIATION (CSCSA)

### Independent Auditors Report to the members of the Currys Supply Chain Staff Association

We have audited the AR21 of the Currys Supply Chain Staff Association for the year ended 30 April 2012 on pages 3 to 18. The AR21 has been prepared under the accounting policies set out on page 19.

The report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Respective responsibilities of officers and auditors

As explained more fully in the statement of officers' responsibilities, the officer's are responsible for the preparation of the financial statements and AR21 and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements and AR21 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.

We report to you our opinion as to whether the AR21 gives a true and fair view and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, if the Association has not established and maintained a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances, if we have not received proper returns, adequate for our audit, from branches not visited by us and if the AR21 is not in agreement with the accounting records and returns.

#### Scope of the audit of the AR21

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

#### Opinion on the AR21

In our opinion the AR21:

- gives a true and fair view of the state of the Association's affairs as at 30 April 2012 and of its deficit for the year ended; and
- has been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992.



**BDO LLP**  
*Chartered accountants &  
Registered auditors*  
Gatwick  
United Kingdom

Date: 13 November 2012

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127)

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>BDO LLP</i>	
Name(s):	BDO LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	2 CITY PLACE BEEHIVE RING ROAD GATWICK WEST SUSSEX RH6 0PA	
Date:	13 November 2012	
Contact name and telephone number:	BDO LLP 01293 591000	

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