

- 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:	Union of Shop, Distributive and Allied Workers (Usdaw)		
Year ended:	31 December 2013		
List no:	382T		
Head or Main Office:	188 Wilmslow Road Manchester M14 6LJ		
Website address (if available)	www.usdaw.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:	John Hannett		
Telephone Number:	0161 224 2804		
Contact name for queries regarding	Nick Walker		
Telephone Number:	0161 224 2804		
E-mail:	nick.walker@usdaw.org.uk		

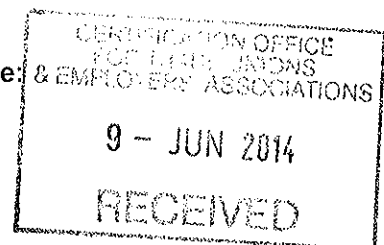
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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
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



(Revised February 2011)

ANNEXE 1 – OFFICERS IN POST

Title of Office	Name of Officer
General Secretary	John Hannett
President	Jeff Broome
Executive Council	Dennis Stinchcombe
	Barbara Wilson
	Barbara Woolford
	Simon Vincent
	Barbara McAllister
	Maureen Bowen
	David Chadwick-Taylor
	Patricia Fitzgerald
	Susan Coutts
	Peter Devine
	Amy Murphy
	John Barstow
	Danielle McCusker
	Linda Craven
	Janet Jervis

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	183,689	7,375	-	-	191,064
FEMALE	233,128	9,210	-	-	242,338
TOTAL	416,817	16,585	-	-	433,402

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

15,244

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

428,119

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)

	£000s	£000s
INCOME		
From Members: Contributions and Subscriptions		32,232
From Members: Other income from members (specify)		
Branch Balances Returned	18	
Total other income from members		18
Total of all income from members		32,250
Investment income (as at page 12)		9,886
Other Income		
Income from Federations and other bodies (as at page 4)	-	
Income from any other sources (as at page 4)	2,881	
Total of other income (as at page 4)		2,881
		TOTAL INCOME
		45,017
EXPENDITURE		
Benefits to members (as at page 5)		(893)
Administrative expenses (as at page 10)		(26,783)
Federation and other bodies (specify) (see Annexe 2)		
Net Interest Expenses	(322)	
Allocation to Education Fund	16	
Allocation to Organising and Development Fund	(232)	
Total expenditure Federation and other bodies		(2,178)
Taxation		-
		TOTAL EXPENDITURE
		(29,854)
Surplus (deficit) for year		15,163
Pension Scheme Actuarial Loss		(5,336)
Amount of general fund at beginning of year		(2,373)
Amount of general fund at end of year		7,454

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£ 000s	£ 000s
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Grant from BIS	842	
Sales of Stationery	143	
Magazine Sales and Advertising	172	
Affinity Partners Commission	61	
Legal Recoveries	1,651	
Miscellaneous	12	
TOTAL OTHER INCOME		2,881
TOTAL OF ALL OTHER INCOME		2,881

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£ 000s		£ 000s
Representation – Employment Related Issues Legal Costs	(240)	brought forward Education and Training services	(240)
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Sickness	(316)
		Maternity/Paternity	(37)
		Death	(269)
		Disablement and Distress	(25)
		Convalescent Homes	(6)
Other Cash Payments			
carried forward	(240)	Total (should agree with figure in General Fund)	(893)

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Branch Revenue Account	£ 000s	£ 000s
Income			
	From members		3,898
	Investment income (as at page 12)		69
	Other income (specify)	264	
	Total other income as specified		333
	Total Income		4,231
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(3,918)	
	Total Expenditure		(3,918)
	Surplus (Deficit) for the year		313
	Amount of fund at beginning of year		7,147
	Amount of fund at the end of year (as Balance Sheet)		7,460
	Number of members contributing at end of year		433,402

FUND 3		Fund Account	
Name:	Education Fund	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Allocation from General Fund	216	
	Total other income as specified		216
	Total Income		216
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(232)	
	Total Expenditure		(232)
	Surplus (Deficit) for the year		(16)
	Amount of fund at beginning of year		160
	Amount of fund at the end of year (as Balance Sheet)		144
	Number of members contributing at end of year		433,402

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	Organising and Development	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Allocation from General Fund	1,500	
	Total other income as specified		1,500
	Total Income		1,500
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(1,268)	
	Total Expenditure		(1,268)
	Surplus (Deficit) for the year		232
	Amount of fund at beginning of year		1,610
	Amount of fund at the end of year (as Balance Sheet)		1,842
	Number of members contributing at end of year		433,402

FUND 5		Fund Account	
Name:	Fund for International Trade Union Solidarity	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Donations	10	
	Total other income as specified		10
	Total Income		10
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(13)	
	Total Expenditure		(13)
	Surplus (Deficit) for the year		(3)
	Amount of fund at beginning of year		32
	Amount of fund at the end of year (as Balance Sheet)		29
	Number of members contributing at end of year		433,402

(See notes 24 and 25)

FUND 6		Fund Account	
Name:	Divisional Recruitment Fund	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Donations	25	
	Total other income as specified		25
	Total Income		25
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(48)	
	Total Expenditure		(48)
	Surplus (Deficit) for the year		(23)
	Amount of fund at beginning of year		59
	Amount of fund at the end of year (as Balance Sheet)		36
	Number of members contributing at end of year		433,402

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	
		£ 000s	£ 000s
Income	Members contributions and levies		2,139
	Investment income (as at page 12)		-
	Other income (specify)	-	
		Total other income as specified	
		Total income	2,139
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	(1,226)	
	Administration expenses in connection with political objects (specify)	(788)	
	Non-political expenditure	-	
			Total expenditure
		Surplus (deficit) for year	123
		Amount of political fund at beginning of year	981
		Amount of political fund at the end of year (as Balance Sheet)	1,106
		Number of members at end of year contributing to the political fund	413,584
		Number of members at end of the year not contributing to the political fund	19,818
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	19,818

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	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	
Expenditure	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)

		£ 000s
Administrative Expenses		
Remuneration and expenses of staff		(17,533)
Salaries and Wages included in above	(£12,585)	
Auditors' fees		(41)
Legal and Professional fees		(572)
Occupancy costs		(1,476)
Stationery, printing, postage, telephone, etc.		(2,625)
Expenses of Executive Committee (Head Office)		(52)
Expenses of conferences		(1,990)
Other administrative expenses (specify)		
Union Learning		(842)
Recruitment and Development		(1,275)
Education		(1,113)
Profit/(Loss) on Sale of Motor Vehicles		9
Ballots		(206)
Journal		(598)
Travel		(651)
Campaigns		(92)
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		-
Other loans		-
Depreciation		(1,646)
Taxation		-
Outgoings on land and buildings (specify)		-
Other outgoings (specify)		
	Total	(30,702)
Charged to:		
	General Fund (Page 3)	(26,783)
	Branch Fund (Account 2)	(3,918)
	Total	(30,702)

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £ 000s
Rent from land and buildings		293
Dividends (gross) from:		
Equities (e.g. shares)		632
Interest (gross) from:		
Government securities (Gilts)		316
Mortgages		-
Local Authority Bonds		-
Bank and Building Societies		48
Other investment income (specify)		
Surplus on Sale of Investments		8,666
Surplus on Sale of Property		-
		9,955
	Total investment income	9,955
	Credited to:	
	General Fund (Page 3)	9,886
	Branch Fund (Account 2)	69
	Fund (Account)	-
	Fund (Account)	-
	Fund (Account)	-
	Fund (Account)	-
	Political Fund	-
	Total Investment Income	9,955

BALANCE SHEET as at 31 December 2013

(see notes 47 to 50)

Previous Year		£ 000s	£ 000s
9,783	Fixed Assets (at page 14)		8,673
	Investments (as per analysis on page 15)		
26,501	Quoted (Market value £33,054)	27,677	
7,519	Unquoted	12,533	
	Total Investments		40,210
	Other Assets		
-	Loans to other trade unions	-	
1,943	Sundry debtors	1,313	
11,822	Cash at bank and in hand	13,439	
-	Income tax to be recovered	-	
-	Stocks of goods	-	
82	Others (specify)	-	
	Total of other assets		14,752
	TOTAL ASSETS		63,635
(2,373)	General Fund (Account 1)		7,454
7,147	Branch Fund (Account 2)		7,460
160	Education Fund (Account 3)		144
1,610	Organising and Development Fund (Account 4)		1,842
981	Political Fund (Account)		1,106
32	FITUS (Account 5)		29
59	Divisional Recruitment Fund (Account 6)		36
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions	-	
	Loans: Other	-	
	Bank overdraft	-	
	Tax payable	-	
(9,228)	Sundry creditors	(1,365)	
-	Accrued expenses	-	
(40,806)	Provisions (Pension Liability)	(44,199)	
-	Other liabilities	-	
	TOTAL LIABILITIES		(45,564)
	TOTAL ASSETS		18,071

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Computer Equipment	Total
	Freehold	Leasehold	£	£	£	£
	000s		000s	000s	000s	000s
Cost or Valuation						
At start of year	14,903		1,416	2,359	323	19,001
Additions	-		39	828	81	948
Disposals	-		-	(800)	-	(800)
Revaluation/Transfers	-		-	-	-	-
At end of year	14,903		1,455	2,387	404	19,149
Accumulated Depreciation						
At start of year	7,672		692	698	156	9,218
Charges for year	686		263	591	106	1,646
Disposals	-		-	(388)	-	(388)
Revaluation/Transfers	8,358		955	901	262	10,476
Net book value at end of year	6,545		500	1,486	142	8,673
Net book value at end of previous year	7,231		724	1,661	167	9,783

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £ 000s	Political Fund £
Equities (e.g. Shares)	17,466	
Government Securities (Gilts)	10,211	
Other quoted securities (to be specified)	-	
TOTAL QUOTED (as Balance Sheet)	27,677	
Market Value of Quoted Investment	33,054	
UNQUOTED		
Equities	1,081	
Government Securities (Gilts)	-	
Mortgages	-	
Bank and Building Societies	-	
Other unquoted investments (to be specified)		
Short Term Deposits	11,452	
TOTAL UNQUOTED (as Balance Sheet)	12,533	
Market Value of Unquoted Investments	12,504	

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 <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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" 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 £ 000s	Political Funds £ 000s	Total Funds £ 000s
INCOME			
From Members	36,170	2,139	38,309
From Investments	9,955	-	9,955
Other Income (including increases by revaluation of assets)	4,874	-	4,874
	50,999	2,139	53,138
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	(40,669)	(2,014)	(42,683)
Funds at beginning of year (including reserves)	6,635	981	7,616
Funds at end of year (including reserves)	16,965	1,106	18,071
ASSETS			
Fixed Assets			8,673
Investment Assets			40,210
Other Assets			14,752
		Total Assets	63,635
LIABILITIES			
		Total Liabilities	(45,564)
NET ASSETS (Total Assets less Total Liabilities)			18,071

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.

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Union's financial statements.

Basis of Preparation

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

Income is recorded on an accruals basis.

Expenditure is charged to the Income and Expenditure Account on an accruals basis, with the exception of branch funds (see below).

The Executive Council have considered the future profitability of the Union and its ability to continue as a going concern. The Executive Council are satisfied that, for the foreseeable future, the Union can meet its projected expenditure and working capital requirements. The Union enjoys a stable and growing membership base and holds sufficient cash and liquid assets to draw upon. Consequently the financial statements have been prepared on a going concern basis.

Members' Contributions

Members' contributions are recognised on an accruals basis (ie when deducted from members' salaries).

Legal Costs

The Union is at any time involved in numerous legal cases on behalf of its members. There is an inherent risk that substantial costs and disbursements could be incurred on any case. Legal costs and disbursements are charged to the financial statements as incurred, together with an estimate for additional costs or recoveries which they reasonably believe may occur in the following or subsequent years.

Branch Funds

The movement on the Branch Revenue Account is based upon returns received at Central Office from midday on Friday, 4 January 2013 to midday on Friday, 3 January 2014.

The balance of branch funds is the total of balances shown on the last returns available for each branch on Friday, 3 January 2014.

Branch expenses are charged to the Branch Revenue Account and do not form part of the Income and Expenditure account.

Taxation

The charge for taxation is based on the surplus for the year, excluding income which is not assessable for taxation.

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a straight line basis on cost as follows:

Freehold Land	Nil
Buildings	5%
Fixtures and Fittings	20%
Motor Vehicles	25%
Computer Equipment	33.3%

General Funds

All monies received on behalf of the Union in respect of contributions, donations or otherwise, other than payments appropriated to any Fund established in accordance with Rule 41, form one central Fund for general purposes and a separate Fund for political purposes.

Political Funds

The objects of the Union include the furtherance of political objects. Monies received on behalf of the Political Fund are credited direct to the Fund and do not form part of the Income and Expenditure Account. Any payments in respect of such objects are made directly out of the Political Fund.

Education Funds

The objects of the Union include the provision of educational facilities for members. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

Organising and Development Fund

The objects of the Union include the organising and development of members of the Union. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

Divisional Recruitment Fund

The objects of the Union include the recruitment of new members in each of the Union's seven Divisions. A fund for this purpose is comprised of donations made voluntarily by Branches.

Union Learning Fund

The objects of the Union include the provision of learning facilities for members to bridge skills gaps. Grants are received from BIS in respect of expenditure on this fund.

ACCOUNTING POLICIES

(see notes 74 and 75)

Post-Retirement Benefits

The Union operates a staff superannuation scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the Union.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme deficit is recognised in full. The movement in the deficit is split between operating charges, finance items and actuarial gains and losses in the statement of total recognised gains and losses.

Unpaid Pension Contributions

Any unpaid contributions to the scheme which are payable as at the balance sheet date are recognised as a creditor due within one year.


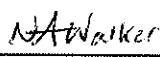
Investments

Investments are stated at cost. Write downs are made if it is the view of the Executive Council that a permanent diminution in value has occurred.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>General Secretary's Signature: <u></u></p> <p>Name: John Hannett</p> <p>Date: <u>28/05/2014</u></p>	<p>Central Treasurer's Signature: <u></u></p> <p>(or other official whose position should be stated)</p> <p>Name: Nick Walker</p> <p>Date: <u>28/05/2014</u></p>
---	---

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

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)

We have audited the financial statements of the Union of Shop, Distributive and Allied Workers for the year ended 31 December 2013 set out on pages to . The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

This report is made solely to the Union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (the Act). Our audit work has been undertaken so that we might state to the 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 Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Executive Council and Auditor

As explained more fully in the Executive Council's Responsibilities Statement set out above, the Executive Council is responsible for the preparation of financial statements which give a true and fair view. We have been appointed as Auditor under Section 35 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with the Act. Our responsibility is to audit, and express an opinion on, the financial statements 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 Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on Financial Statements

In our opinion the financial statements give a true and fair view in accordance with UK Generally Accepted Accounting Practice of the state of the Union's affairs as at 31 December 2013 and of its surplus for the year then ended.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters where the Act requires us to form an opinion as to:
 whether the trade union has kept proper accounting records in accordance with the requirements of Section 28;
 whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28; and
 whether the accounts to which the report relates agree with accounting records.

NICOLA QUAYLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP, Statutory Auditor
 Chartered Accountants
 St James' Square
 Manchester
 M2 6DS

17 March 2014

Signature(s) of auditor or auditors:	<i>Nicola Quayle</i>	
Name(s):	NICOLA QUAYLE	
Profession(s) or Calling(s):	STATUTORY AUDITOR ON BEHALF OF KPMG LLP, STATUTORY AUDITOR	
Address(es):	ST JAMES' SQUARE MANCHESTER M2 6DS	
Date:	6 June 2014	
Contact name and telephone number:	0161 8384000	

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

ANNEXE 2 – AFFILIATIONS

International Affiliations	£000s
UNI Global Union	250
UNI Europa	53
EFFATT	13
IUF	27
IndustriALL Europe	4
IndustriALL Global	17
ITWF	29
ETWF	17*
Total	410

**includes affiliation fees for both 2012 and 2013*

Industrial Affiliations	£000s
British TUC	1,115
Irish TUC	44
Scottish TUC	58
Others	13
Total	1,230

Total Affiliations (£000s)	1,640
-----------------------------------	--------------