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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Association of Teachers and Lecturers	
Year ended:	31 December 2013	
List no:	584T	
Head or Main Office:	7 Northumberland Street London WC2N 5RD	
Website address (if available)	www.atl.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:	Dr Mary Bousted	
Telephone Number:	020 7782 1500	
Contact name for queries regarding	Philip Clark	
Telephone Number:	020 7509 9305	
E-mail:	pclark@cvsdfk.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
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)

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	49,361	1,157	48	329	50,895
FEMALE	143,367	3,098	139	603	147,207
TOTAL	192,728	4,255	187	932	A 198,102

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

1,159

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

124,368

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
President	H Roberts	A Sherratt	1 September 2013
Senior Vice President	A Sherratt	M Baker	1 September 2013
Junior Vice President	M Baker	K Knappett	1 September 2013
Immediate Past President	A Robinson	H Roberts	1 September 2013

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:

OFFICERS IN POST AT 31 DECEMBER 2013

Officer	Position
Alison Sherratt	President
Mark Baker	Senior Vice President
Kim Knappett	Junior Vice President
Hank Roberts	Immediate Past President
Shelagh Hirst	Honorary Secretary
Ralph Surman	Honorary Secretary
Stephen Buck	Honorary Treasurer
Debbie Polwarth	Honorary Treasurer
Leslie Tipping	AMiE President
Members	
Julia Neal Fiona Rawlings Mick Wood	AMiE
Veronica Rodriguez	Avon
John Laidlaw	Bedfordshire
Helen Porter	Berkshire
Ashraf Ghouse	Birmingham
Sarah Stephens	Buckinghamshire
Niamh Sweeney	Cambridgeshire
ONE VACANCY	Cheshire
Stephen Sidgwick	Cumbria
Cathy Tattersfield	Derbyshire
David Guiterman	Devon, Cornwall
Roger Lister	Dorset
Brenda Walters	Dudley, Sandwell, Walsall, Wolverhampton
Louise Davies	East Sussex
Robin Bevan Geoff Pye	Essex
Alan Porter	Gloucestershire
Jean Roberts Jovan Trkulja Graham Edwards Deborah Parren	Greater London
Barry Lingard Rob Rochford	Greater Manchester
Helen Thompson Peter Shreeve	Hampshire, Isle of Wight
Eric Stroud Phillipa Kearns	Hertfordshire
Colin Cranmer	Humberside
Julie Huckstep John Paul	Kent
Kathy Eagar Andrew Shipley	Lancashire, Isle of Man
Tom Bright	Leeds, Bradford
Ken Wheatley	Leicestershire
Ray Amoss	Lincolnshire
ONE VACANCY	Merseyside

Zoe Fail	Norfolk
Adam Van Asch	Northamptonshire
Fiona Barclay	North Yorkshire & York
John Pollock Mark Montgomery	Northern Ireland
Kirstie McAlpine	Northumberland, Newcastle, North Tyneside, Gateshead
ONE VACANCY	Nottinghamshire
Allison Barnes	Oxfordshire
Alastair MacPherson	Scotland
Patrick O'Donoghue	Sheffield, Rotherham, Doncaster, Barnsley
Stephen Baker Ellen Ferguson	Shropshire, Hereford, Worcester
Clare Kellett	Somerset
Susan Coates ONE VACANCY	South Tyneside, Durham, Sunderland, Teesside & District
Beatrice Harvey	Staffordshire & Stoke on Trent
ONE VACANCY	Suffolk
John Clark Tamsin Honeybourne	Surrey, Guernsey, Jersey
Malcolm St John-Smith	Wakefield, Kirklees, Calderdale
Gareth Lewis Alec Clark	Wales
Avie Kaur	Warwickshire, Coventry, Solihull
ONE VACANCY	West Sussex
Stella Jales	Wiltshire, Swindon

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		16,374,000
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		16,374,000
Investment income (as at page 12)		160,000
Other Income		
Income from Federations and other bodies (as at page 4)	-	
Income from any other sources (as at page 4)	3,641,000	
Total of other income (as at page 4)		3,641,000
	TOTAL INCOME	20,175,000
EXPENDITURE		
Benefits to members (as at page 5)		5,399,000
Administrative expenses (as at page 10)		11,194,000
Federation and other bodies (specify)		
TUC	348,000	
Education International	146,000	
Other	25,000	
Total expenditure Federation and other bodies		519,000
Taxation		358,000
	TOTAL EXPENDITURE	17,470,000
Surplus (deficit) for year		2,705,000
Amount of general fund at beginning of year		5,474,000
Amount of general fund at end of year		8,179,000

(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 Legal Assistance	(54,000)	brought forward Education and Training services	1,147,000 142,000
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Monthly mailings	1,198,000	Salary Costs	3,956,000
Advisory Services		Other Benefits and Grants (specify) Insurance on behalf of members	154,000
Dispute Benefits			
Other Cash Payments Sustentation	3,000		
carried forward	1,147,000	Total (should agree with figure in General Fund)	5,399,000

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		0
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		0
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		150,000
	Amount of fund at the end of year (as Balance Sheet)		150,000
	Number of members contributing at end of year		N/A

FUND 3		Fund Account	
Name:		£	£
Income	Revaluation Reserve		
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		0
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		497,000
	Total Expenditure		497,000
	Surplus (Deficit) for the year		(497,000)
	Amount of fund at beginning of year		2,027,000
	Amount of fund at the end of year (as Balance Sheet)		1,530,000
	Number of members contributing at end of year		N/A

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		

FUND 6		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 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	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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	
		£	£
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)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	£6,400,000
Auditors' fees	7,514,000
Legal and Professional fees	45,000
Occupancy costs	478,000
Stationery, printing, postage, telephone, etc.	377,000
Expenses of regional officials	1,261,000
Expenses of conferences	246,000
Other administrative expenses (specify)	736,000
Travel & subsistence	484,000
Recruiters in the field	73,000
IT running expenses	515,000
VAT recovered	(244,000)
Offices expenses	428,000
Leasing equipment	59,000
Branch expenditure	367,000
Research	2,000
Net finance charge	(144,000)
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	133,000
Taxation	
Outgoings on land and buildings (specify)	
Building maintenance	115,000
Other outgoings (specify)	

AMiE		28,000
Ballots		155,000
Actuarial gain		(928,000)
Decrease in provision for diminution of investments		(9,000)
Transfer from revaluation reserve		(497,000)
Total		11,194,000
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		

(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			
Dividends (gross) from:			
Equities (e.g. shares)			91,000
Interest (gross) from:			
Government securities (Gilts)			69,000
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Total investment income			160,000
Credited to:			
		General Fund (Page 3)	160,000
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
Total Investment Income			160,000

BALANCE SHEET as at 31/12/2013

(see notes 47 to 50)

Previous Year		£	£
5,840,000	Fixed Assets (at page 14)		3,935,000
	Investments (as per analysis on page 15)		
3,318,000	Quoted (Market value £4,567,000)	3,322,000	
	Unquoted		
3,318,000	Total Investments		3,322,000
	Other Assets		
	Loans to other trade unions		
532,000	Sundry debtors	582,000	
1,682,000	Cash at bank and in hand	5,821,000	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		6,403,000
	TOTAL ASSETS		13,660,000
5,474,000	Fund (Account)		8,179,000
150,000	Dilapidation Fund (Account)		150,000
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
2,027,000	Revaluation Reserve		1,530,000
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
875,000	Sundry creditors		1,700,000
1,298,000	Income in advance		1,244,000
537,000	Provisions		480,000
1,011,000	Other liabilities (net pension scheme liability)		377,000
11,372,000	TOTAL LIABILITIES		13,660,000
11,372,000	TOTAL ASSETS		

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold £ £ Leasehold		Furniture and Equipmen t £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	5,930,000		634,000			6,564,000
Additions	83,000		77,000			160,000
Disposals	(1,980,000)		-			(1,980,000)
Revaluation/Transfers						
At end of year	4,033,000		711,000			4,744,000
Accumulated Depreciation						
At start of year	222,000		502,000			724,000
Charges for year	38,000		95,000			133,000
Disposals	(48,000)		-			(48,000)
Revaluation/Transfers						
At end of year	212,000		597,000			809,000
Net book value at end of year	3,821,000		114,000			3,935,000
Net book value at end of previous year	5,708,000		132,000			5,840,000

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	3,048,000	
	Government Securities (Gilts)	274,000	
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	3,322,000	
	Market Value of Quoted Investment	4,567,000	
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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME Trafalgar Conferences Limited	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 06614122		
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 £	Political Funds £	Total Funds £
INCOME			
From Members	16,374,000		16,374,000
From Investments	160,000		160,000
Other Income (including increases by revaluation of assets)	3,641,000		3,641,000
Total Income	20,175,000		20,175,000
EXPENDITURE (including decreases by revaluation of	4,971,000		4,971,000
Total Expenditure	17,470,000		17,470,000
Funds at beginning of year (including reserves)	7,651,000		7,651,000
Funds at end of year (including reserves)	9,859,000		9,859,000
ASSETS			
Fixed Assets			3,935,000
Investment Assets			3,322,000
Other Assets			6,403,000
Total Assets			13,660,000
LIABILITIES			
Total Liabilities			3,801,000
NET ASSETS (Total Assets less Total Liabilities)			9,859,000

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)

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention, modified to include the revaluation of land and buildings, and follow all applicable accounting standards.

SUBSCRIPTION INCOME

Subscription income is accounted for on a receipts basis for the current year with Income received in advance being deferred into the following year.

EXPENDITURE

All expenditure in the accounts is inclusive of VAT where applicable.

TANGIBLE FIXED ASSETS

a) Land and Buildings - Land and Buildings are stated at open market valuation. Full valuations are made by an independent professionally qualified value every five years and in the intervening years these valuations are updated by the Association.

Buildings are depreciated on a straight line basis over fifty years.

b) Equipment - All capitalised equipment is stated at cost and depreciated over its useful life on a straight line basis as follows:

Furniture, Fittings and Equipment - five years

Computer Equipment - three years

CORPORATION TAX

Corporation Tax is payable on investment income and chargeable gains but only to the extent that these exceed provident benefit expenditure.

INVESTMENTS

Investments are stated at the lower of cost or market value at the balance sheet date.

PENSION COSTS

The Association operates two pension schemes as follows:

a) Defined Contribution Scheme - Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

b) Defined Benefit Scheme - 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 increase in the present value of the Association's defined benefit pension scheme expected to arise from employee service in the period is charged to the income and expenditure account. The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities arising from the passage of time are included in other finance charges. Actuarial gains and losses are recognised by transfer to the general fund.

OPERATING LEASES

Rental payments in respect of operating leases are charged to the income and expenditure account.

BRANCH ACCOUNTS

The union operates a number of branches throughout the country which hold money for their local operating purpose. Expenses incurred by the branches are reimbursed by the union and included in the accounts. The funds of the branches are part of the union's finances; however due to the immaterial amounts involved they are not included within the balance sheet.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Mary M. Bousted</u>	Chairman's Signature: <u>Alison M. Sherratt</u> (or other official whose position should be stated – see below)
Name: DR MARY BOUSTED	Name ALISON SHERRATT (PRESIDENT)
Date: <u>28th April 2014</u>	Date: <u>1st May 2014</u>

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 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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<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 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)

We have audited the financial statements of the Association of Teachers and Lecturers (ATL) for the year ended 31st December 2013 which comprise the Income and Expenditure Account, Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of the ATL's Executive Committee and auditor

As explained more fully in the Statement of ATL's Executive Committee's Responsibilities, the ATL's Executive Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the ATL's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the ATL Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the ATL's affairs as at 31st December 2013 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you 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 ATL has not maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR21 of Officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Signature(s) of auditor or auditors:	Chantrey Vellacott DFC WFA	
Name(s):	Chantrey Vellacott DFK	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Russell Square House 10-12 Russell Square London WC1B 5LF	
Date:	1st May 2011	
Contact name and telephone number:	Philip Clark 0207 509 9305	

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