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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:

UNDEB CENEDLAETHOL ATHRAWON CYMRU

Year ended:

31 DECEMBER 2015

List no:

533 T

Head or Main Office:

PRIF SWYDDFA UCAC  
FFORDD PENGLAIS  
ABERYSTWYTH  
CEREDIGION  
SY23 3EU

Website address (if available)

www.ucac.cymru

Has the address changed during the year to which the return relates?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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(Click the appropriate box)

General Secretary:

ELAINE EDWARDS

Telephone Number:

01970 639950

Contact name for queries regarding

ELAINE EDWARDS

Telephone Number:

01970 639950

E-mail:

ucac@ucac.cymru

**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)

**UNDEB CENEDLAETHOL ATHRAWON CYMRU**

**CHECK LIST**

**OFFICERS**

Ms	Elaine	Edwards	Ysgrifennydd Cyffredinol / General Secretary
Mr	Dilwyn Ellis	Roberts-Young	Is Ysgrifennydd Cyffredinol a Swyddog Maes y Canolbarth a'r De-orllewin / Deputy General Secretary and Field Officer for Mid and South-West Wales.
Mr	Rolant	Wynne	Swyddog Maes y Gogledd/ Field Officer for North Wales
Ms	Rebecca Ceridwen	Williams	Swyddog Polisi / Policy Officer
Ms	Mererid	Lewis Davies	Swyddog Maes y De Ddwyran / Field Officer for South East Wales
Mr	Ywain	Myfyr	Swyddog Maes Cynorthwyol y Gogledd / Assistant Field Officer for North Wales

# 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					
FEMALE					
TOTAL	4,148				A      4,148

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

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

4,148
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## 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
Assistant Field Officer for North Wales	N/A	Mr Ywain Myfyr	1 <sup>st</sup> January 2015

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		629,618
<b>From Members:</b> Other income from members		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		629,618
<b>Investment income (as at page 12)</b>		403
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,549	
<b>Total of other income (as at page 4)</b>		1,549
		<b>TOTAL INCOME</b>
		631,570
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>	47,334	
<b>Administrative expenses (as at page 10)</b>	529,518	
<b>Federation and other bodies - TUC</b>	10,339	
<b>Transfers between funds</b>	30,000	
<b>Total expenditure Federation and other bodies</b>		617,191
<b>Taxation</b>		81
		<b>TOTAL EXPENDITURE</b>
		617,272
Surplus for year		14,298
Amount of general fund at beginning of year		975,393
Amount of general fund at end of year		989,691

# 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>		
Donations	752	
Solar Panels	797	
Profit on surrendering investments	-	
<b>TOTAL OTHER INCOME</b>		1,549
<b>TOTAL OF ALL OTHER INCOME</b>		1,549

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal and professional fees	47,334	<b>brought forward</b> Education and Training services	47,334
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Medical costs	
Other Cash Payments			
<b>carried forward</b>	<b>47,334</b>	<b>Total (should agree with figure in General Fund)</b>	<b>47,334</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	SUBSTENANCE	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income		
	Transfer from the general fund		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
<b>Expenditure</b>			
	Transfer to the general fund		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<b>Surplus for the year</b>	-
		<b>Amount of fund at beginning of year</b>	16,100
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	16,100
		<b>Number of members contributing at end of year</b>	-

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	CAMPAIGN	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
<b>Expenditure</b>			
	Transfer to the general fund		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<b>Surplus for the year</b>	-
		<b>Amount of fund at beginning of year</b>	15,906
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	15,906
		<b>Number of members contributing at end of year</b>	-

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>INFORMATION TECHNOLOGY</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	15,000	
		<b>Total other income as specified</b>	
		<b>Total Income</b>	15,000
<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>	15,000
		<b>Amount of fund at beginning of year</b>	-
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	15,000
		<b>Number of members contributing at end of year</b>	

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>LEGAL FEES</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	15,000	
		<b>Total other income as specified</b>	
		<b>Total Income</b>	15,000
<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>	15,000
		<b>Amount of fund at beginning of year</b>	-
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	15,000
		<b>Number of members contributing at end of year</b>	



(See notes 24 and 25)

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

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>	N/A	<b>£</b>	<b>£</b>
<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>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>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	314,202
Salaries and Wages included in above	£288,351
Auditors' fees	9,850
Legal and Professional fees	
Establishment costs (Rates, Insurance, Light & Heat)	21,526
Stationery, printing, postage, telephone, etc.	54,982
Expenses of Executive Committee (Head Office)	36,495
Expenses of conferences	8,181
Other administrative expenses – Promotions & advertising	23,659
Festivals	6,243
County branches	14,241
Literature	16,223
Other costs	
Depreciation	10,387
<b>Other Outgoings</b>	
Interest payable:	
Mortgages	2,762
Bank charges	1,862
Depreciation	8,905
Outgoings on land and buildings	
Other outgoings (specify)	
<b>Total</b>	529,518
Charged to:	
General Fund (Page 3)	529,518

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contribution £	Other Benefits		£
				Description	Value £	
President	N/A			Honorarium	440	440
Treasurer	N/A			Honorarium	640	640
General Secretary	47,773	5,084	4,052	Death in service insurance	150	
				Lease Car	298	57,357

# 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)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			403
Other investment income (specify)			
		Total investment income	403
		Credited to:	
		General Fund (Page 3)	403
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	403

# BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£	£
804,458	<b>Fixed Assets</b> (at page 14)	796,009	
	<b>Investments</b> (as per analysis on page 15)		
225,000	Quoted (Market value £239,690)	225,000	
	Unquoted		
	<b>Total Investments</b>	225,000	
	<b>Other Assets</b>		
	Loans to other trade unions		
7,784	Sundry debtors	12,049	
119,484	Cash at bank and in hand	165,619	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
127,268	<b>Total of other assets</b>		177,668
1,156,726	<b>TOTAL ASSETS</b>		1,198,677
975,393	General Fund		989,691
16,100	Substenance Fund		16,100
15,906	Campaign Fund		15,906
	Information Technology Fund		15,000
	Legal Fund		15,000
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
119,714	Loans: Mortgage		101,661
	Bank overdraft		
59	Tax payable		81
18,705	Sundry creditors		37,495
	Accrued expenses		
	Provisions		
10,849	Other liabilities – Deferred Income		7,743
149,327	<b>TOTAL LIABILITIES</b>		146,980
1,007,399	<b>TOTAL ASSETS</b>		1,051,697

# 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	801,992		157,868			959,860
Additions			453			453
Disposals						
Revaluation/Transfer						
At end of year	801,992		158,321			960,313
<b>Accumulated Depreciation</b>						
At start of year	17,630		137,772			155,402
Charges for year	2,986		5,916			8,902
Disposals						
Revaluation/Transfer						
At end of year	20,616		143,688			164,304
<b>Net book value at end of year</b>	781,376		14,633			796,009
<b>Net book value at end of previous year</b>	784,362		20,096			804,458

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Investment bonds	225,000	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	225,000	
Market Value of Quoted Investment	239,690	
<b>UNQUOTED</b>		
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 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 type="checkbox"/>	NO <input type="checkbox"/>
N/A			
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	629,618		629,618
From Investments	403		403
Other Income	1,549		1,549
<b>Total Income</b>	<b>631,570</b>		<b>631,570</b>
<b>EXPENDITURE</b>			
<b>Total Expenditure</b>	<b>587,272</b>		<b>587,272</b>
<b>Funds at beginning of year</b> (including reserves)	1,007,399		1,007,399
<b>Funds at end of year</b> (including reserves)	1,051,697		1,051,697
<b>ASSETS</b>			
Fixed Assets			796,009
Investment Assets			225,000
Other Assets			177,668
		<b>Total Assets</b>	<b>1,198,677</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>(146,980)</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>1,051,697</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.**

Freehold Property Valuation

Prif Swyddfa UCAC: £650,000

Basis of valuation: Open market

Valuer: Lloyd, Herbert & Jones

# ACCOUNTING POLICIES

(see notes 74 and 75)

THE ACCOUNTING POLICIES FOLLOWED, INCLUDES THE ACCRUALS CONCEPT.

DEPRECIATION IS PROVIDED AT THE FOLLOWING ANNUAL RATES IN ORDER TO WRITE OFF THE ASSETS OVER THEIR USEFUL LIVES.

FREEHOLD PROPERTY	2%
OFFICE EQUIPMENT – COMPUTER	25% ON COST
OFFICE EQUIPMENT – OTHERS	10% ON COST

THE FREEHOLD PROPERTY IS DEPRECIATED ON THE BASIS OF THE DIFFERENCE BETWEEN THE COST AND THE LATEST PROFESSIONAL VALUATION.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Elaine Edwards</u>	Chairman's Signature: <u>Gwyn Morris</u> (or other official whose position should be stated)
Name: Elaine Edwards	Name: Gwyn Morris (TREASURER)
Date: <u>25/05/2016</u>	Date: <u>25/05/2016</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 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 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)

# LLŶR JAMES

Cyfrifwyr Siartredig Chartered Accountants  
Archwilwyr Cofrestredig Registered Auditors

25 Stryd y Bont 25 Bridge Street  
Caerfyrddin Carmarthen  
Sir Gaerfyrddin Carmarthenshire  
SA31 3JS SA31 3JS

Ffôn/Tel 01267 237754  
Ffacs/Fax 01267 238418  
ebost/email post@llyrjames.co.uk  
gwefan/website www.llyrjames.co.uk

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNDEB CENEDLAETHOL ATHRAWON CYMRU

We have audited the financial statements of Undeb Cenedlaethol Athrawon Cymru for the year ended 31<sup>st</sup> December 2015 which comprise the Income and Expenditure Account, Balance Sheet and the related notes.

The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities [(January 2016)] (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

### *Respective Responsibilities of the Management Committee and Auditor*

As explained more fully in the Report of the Management Committee, the Management Committee is 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 [(APB'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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the management committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the members' handbook to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## OPINION

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31<sup>st</sup> December 2015 and of its deficit for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992

### *Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992*

In our opinion the information given in the Report of the Management Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

### *Matters on which we are require 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime.

*B. W. Vaughan*

LLŶR JAMES  
STATUTORY AUDITORS

DATED: 23.5.2016

25 BRIDGE STREET  
CARMARTHEN  
SA31 3JS

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>B.W. Vaughan .</i>	
Name(s):	Bethan Wyn Vaughan – Director of Llyr James Cyf	
Profession(s) or Calling(s):	Certified Accountant	
Address:	25 Bridge Street Carmarthen Carmarthenshire SA31 3JS	
Date:	23.05.2016	
Contact name and telephone number:	Ryan Bevan 01267 237754	

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