

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

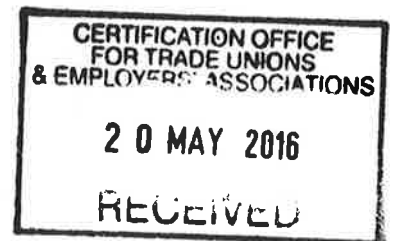
| | | | | | | |
|--|---|-----|-------------------------------------|-----------------------------|--------------------------|-----------------------------|
| Name of Trade Union: | <input type="text" value="Federation of Entertainment Unions"/> | | | | | |
| Year ended: | <input type="text" value="31 December 2015"/> | | | | | |
| List no: | <input type="text" value="1237T"/> | | | | | |
| Head or Main Office: | <input type="text" value="GUILD HOUSE UPPER ST MARTINS LANE LONDON WC2H 9EG"/> | | | | | |
| Website address (if available) | <input type="text"/> | | | | | |
| Has the address changed during the year to which the return relates? | <table border="1"><tr><td>Yes</td><td><input checked="" type="checkbox"/></td><td>No</td><td><input type="checkbox"/></td><td>(Click the appropriate box)</td></tr></table> | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | (Click the appropriate box) |
| Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | (Click the appropriate box) | | |
| General Secretary: | <input type="text" value="CHRISTINE PAYNE"/> | | | | | |
| Telephone Number: | <input type="text" value="020 7379 6000"/> | | | | | |
| Contact name for queries regarding | <input type="text" value="PHILIP CLARK"/> | | | | | |
| Telephone Number: | <input type="text" value="020 7509 9305"/> | | | | | |
| E-mail: | <input type="text" value="philip.clark@moorestephens.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)

**Officers in post
31 December 2015**

Federation of Entertainment Unions

| Officer | Position |
|----------------------|-------------------|
| National Officers | |
| | |
| Christine Payne | General Secretary |
| John Fismith | Chairman |
| Michelle Stanistreet | Treasurer |
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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 | | | | | n/a |
| FEMALE | | | | | n/a |
| TOTAL | | | | | A 6 |

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

| | |
|--|---|
| | 6 |
|--|---|

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 |
|-----------------|--|---------------------------|------|
| | | | |
| | | | |
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| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

| | |
|-----|--|
| Yes | |
|-----|--|

| | |
|----|---|
| No | X |
|----|---|

If yes, state the name of that other union:

b. A federation of trade unions?

| | |
|-----|---|
| Yes | X |
|-----|---|

| | |
|----|--|
| No | |
|----|--|

If yes, state the number of affiliated unions:

| |
|---|
| 6 |
|---|

and names:

BECTU, EQUITY, Musicians' Union, NUJ, Professional Footballers' Association, Writers Guild of Great Britain.

GENERAL FUND

(see notes 13 to 18)

| | £ | £ |
|--|--------------------------|--------|
| INCOME | | |
| From Members: Contributions and Subscriptions | | |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | |
| Investment income (as at page 12) | | |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | 13,250 | |
| Income from any other sources (as at page 4) | | |
| | | |
| Total of other income (as at page 4) | | |
| | | |
| | TOTAL INCOME | 13,250 |
| EXPENDITURE | | |
| Benefits to members (as at page 5) | | |
| Administrative expenses (as at page 10) | | |
| Federation and other bodies (specify) | | |
| | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | |
| | | |
| | TOTAL EXPENDITURE | 7,276 |
| | | |
| Surplus (deficit) for year | | 5,974 |
| | | |
| Amount of general fund at beginning of year | | 44,019 |
| | | |
| Amount of general fund at end of year | | 49,993 |

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

| | £ | | £ |
|---|---|---|---|
| Representation – Employment Related Issues | | brought forward | |
| | | 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 | | | |
| carried forward | | Total (should agree with figure in General Fund) | |

(See notes 24 and 25)

| FUND 2 | | 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 3 | | 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 24 and 25)

| 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) | | |
| | | | |
| | | 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 | £ | |
| Auditors' fees | | |
| Legal and Professional fees | | |
| Occupancy costs | | |
| Stationery, printing, postage, telephone, etc. | | |
| Expenses of Executive Committee (Head Office) | | |
| Expenses of conferences | | |
| Other administrative expenses (specify) | | |
| Advertising and events | | 6,471 |
| Publications and subscriptions | | 805 |
| Bank charges | | |
| Other Outgoings | | |
| Interest payable: | | |
| Bank loans (including overdrafts) | | |
| Mortgages | | |
| Other loans | | |
| Depreciation | | |
| Taxation | | |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| Sponsorship and donations | | |
| Total | | 7,276 |
| Charged to: | | |
| General Fund (Page 3) | | 7,276 |
| Fund (Account) | | |
| Fund (Account) | | |
| Fund (Account) | | |
| Fund (Account) | | |
| Total | | 7,276 |

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 | | | |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | Total investment income | |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Political Fund | |
| | | | |
| | | Total Investment Income | |

BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

| Previous Year | | £ | £ |
|---------------|---|---|--------|
| | Fixed Assets (at page 14) | | |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| | Sundry debtors | | |
| 44,109 | Cash at bank and in hand | | 49,993 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| 44,019 | Total of other assets | | 49,993 |
| | TOTAL ASSETS | | 49,993 |
| 44,019 | General Fund (Account) | | 49,993 |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Superannuation Fund (Account) | | |
| | Political Fund (Account) | | |
| | Revaluation Reserve | | |
| | LIABILITIES | | |
| | Amount held on behalf of central trade union political fund | | |
| | Loans: From other trade unions | | |
| | Loans: Other | | |
| | Bank overdraft | | |
| | Tax payable | | |
| | Sundry creditors | | |
| | Accrued expenses | | |
| | Provisions | | |
| | Other liabilities | | |
| | TOTAL LIABILITIES | | |
| 44,019 | TOTAL ASSETS | | 49,993 |

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

| | Land and Buildings | | Furniture and Equipment £ | Motor Vehicles £ | Not used for union business £ | Total £ |
|---|--------------------|----------------|------------------------------|---------------------|----------------------------------|------------|
| | Freehold old £ | Leasehold £ | | | | |
| Cost or Valuation | | | | | | |
| At start of year | | | | | | |
| Additions | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | | | | | | |
| Charges for year | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| Net book value at end of year | | | | | | |
| Net book value at end of previous year | | | | | | |

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

| | | | |
|--|--|------------------------------|--|
| Does the union, or any constituent part of the union, have a controlling interest in any limited company? | | YES | 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) | | |
| | | | |
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| | | | |
| Are the shares which are controlled by the union registered in the names of the union's trustees? | | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| If NO, state the names of the persons in whom the shares controlled by the union are registered. | | | |
| COMPANY NAME | NAMES OF SHAREHOLDERS | | |
| | | | |
| | | | |
| | | | |
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| | | | |

SUMMARY SHEET

(see notes 60 to 71)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|-------------------------|---------------------|
| INCOME | | | |
| From Members | 13,250 | | 13,250 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | 13,250 | | 13,250 |
| EXPENDITURE (including decreases by revaluation of | | | |
| Total Expenditure | 7,276 | | 7,276 |
| | | | |
| Funds at beginning of year (including reserves) | 44,019 | | 44,019 |
| Funds at end of year (including reserves) | 49,993 | | 49,993 |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | 49,993 |
| Total Assets | | | 49,993 |
| LIABILITIES | | | |
| Total Liabilities | | | 0 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 49,993 |

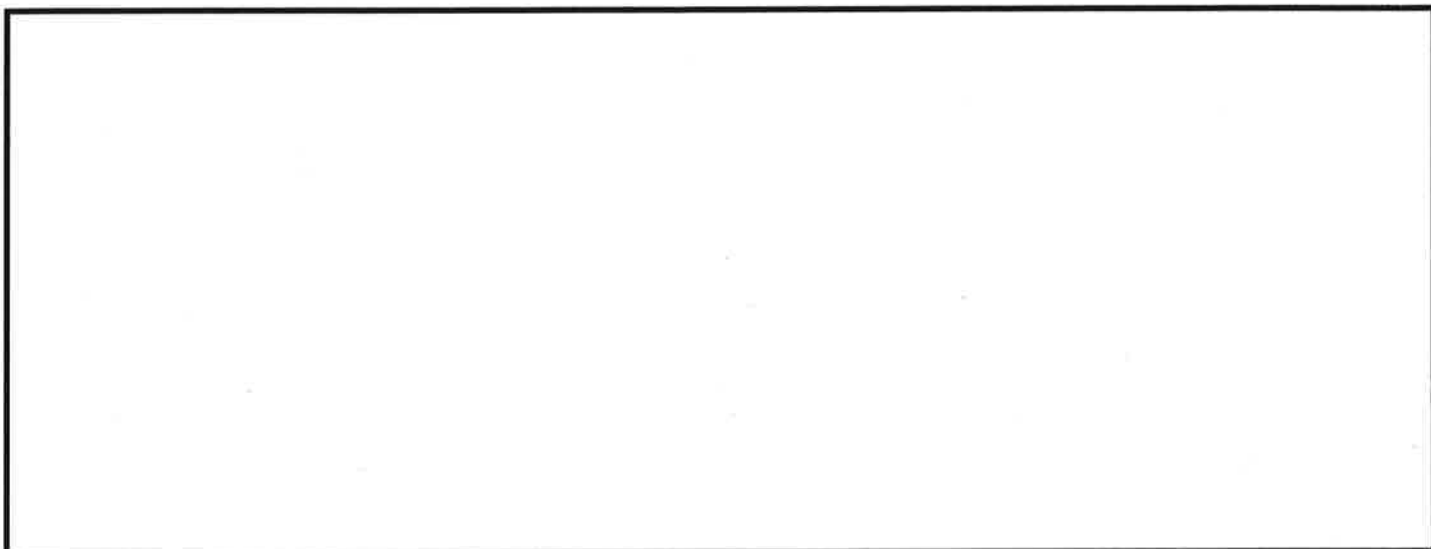
NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

ACCOUNTING POLICIES


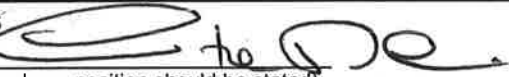
(see notes 74 and 75)



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

| | |
|--|---|
| Secretary's Signature:  Name: <u>MICHELLE STANISTREET</u> Date: <u>16/5/2016</u> | Chairman's Signature:  (or other official whose position should be stated) Name: <u>CHRISTINE PAYNE</u> Date: <u>13-5-2016</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"/> |

FEDERATION OF ENTERTAINMENT UNIONS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1 ACCOUNTING POLICIES

Basis of Accounting

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

2 INCOME

2015
£

2014
£

Income is credited on an accruals basis as follows:

| | | |
|--|---------------|---------------|
| Broadcasting Entertainment Cinematograph and Theatre Union | 2,500 | 2,500 |
| Equity | 2,500 | 2,500 |
| Musicians' Union | 2,500 | 2,500 |
| National Union of Journalists | 2,500 | 2,500 |
| Professional Footballers' Association | 2,500 | 2,500 |
| Writers Guild of Great Britain | 750 | 750 |
| | <u>13,250</u> | <u>13,250</u> |

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)

| | | |
|--------------------------------------|--|--|
| Signature(s) of auditor or auditors: | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>Moore Stephens LLP</i> </div> | |
| Name(s): | <div style="border: 1px solid black; padding: 5px; display: inline-block;">Moore Stephens LLP</div> | |
| Profession(s) or Calling(s): | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> CHARTERED ACCOUNTANTS </div> | |
| Address(es): | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> 150 Aldersgate Street London EC1A 4AB </div> | |
| Date: | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>18 May 2016</i> </div> | |
| Contact name and telephone number: | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> Philip Clark 0207 509 9305 </div> | |

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

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE FEDERATION OF ENTERTAINMENT UNIONS

We have audited the financial statements of Federation of Entertainment Unions for the year ended 31 December 2015 which comprise the Income and Expenditure Account, the Balance Sheet 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 members of the union 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 members those matters we are required to state to them in an auditors' 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 the Executive Council and Auditors

As explained more fully in the Executive Council's Responsibilities Statement, the officers 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 union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes an assessment of the significant estimates and judgements made by the Executive Council in preparation of the financial statements, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

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

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE FEDERATION OF ENTERTAINMENT UNIONS

Opinion on financial statements

In our opinion the financial statements give a true and fair view of the state of the union's affairs as at 31 December 2015 and of its surplus for the year then ended and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and 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
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Moore Stephens LLP

Moore Stephens LLP
Chartered Accountants
Statutory Auditor
London EC1A 4AB

18 May 2016