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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:

Solidarity

Year ended:

31st December 2015

List no:

789T

Head or Main Office:

Room 407
12 South Bridge
Edinburgh
EH1 1DD

Website address (if available)

<http://www.solidaritytradeunion.org/>

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

Yes

No

(Click the appropriate box)

General Secretary:

Patrick Harrington

Telephone Number:

07794 486 858

Contact name for queries regarding

Patrick Harrington

Telephone Number:

07794 486 858

E-mail:

solidaritygb@aol.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



OFFICERS

The officers shown below have held office during the whole of the period from 1 January 2015 to 31 December 2015.

Mr D Kerr, President
Mr G Williamson, Executive Committee member
Mr G Nicklasson, Executive Committee member
Mrs M Harrington, Executive Committee member
Mr P Harrington, General Secretary
Mr C Jefferson, Executive Committee member

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES

The Executive Committee is responsible for the preparation of the Annual Return in accordance with applicable law and relevant United Kingdom Generally Accepted Accountancy Practice for each financial year which give a true and fair view of the state of affairs of the Union and of the surplus or deficit for the year. This Annual Return is required to be audited by independent auditors.

In preparing this Annual Return the Executive Committee will have due regard to:

- Selecting suitable accounting policies and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Observing applicable Accounting Standards;
- Preparing the Annual Return on a going concern basis.

The Executive Committee is also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Union and to enable them to ensure that the Annual Return complies with the Trade Union and Labour Relations (Consolidation) Act 1992. It must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The officers are responsible for the maintenance and integrity of the corporate and financial information included on the Union's website.

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	88	3			91
FEMALE	29	2			31
TOTAL	117	5			A 122

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

122

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		11,489
From Members: Other income from members (specify)		
Donation	468	
Total other income from members		468
Total of all income from members		11,957
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	14,471	
Total of other income (as at page 4)		14,471
	TOTAL INCOME	26,428
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		27,951
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	27,951
Surplus (deficit) for year		(1,523)
Amount of general fund at beginning of year		(691)
Amount of general fund at end of year		(2,214)

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income Franking Machine Receipts	14,471	
TOTAL OTHER INCOME		14,471
TOTAL OF ALL OTHER INCOME		14,471

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 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		

(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)		
	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		6,981
Salaries and Wages included in above	£4,438	
Auditors' fees		1,925
Legal and Professional fees		1,178
Occupancy costs		1,045
Stationery, printing, postage, telephone, etc.		3,579
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Hire of equipment		12,471
Advertising		13
Sundries		105
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		443
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank charges		211
	Total	27,951
Charged to:	General Fund (Page 3)	27,951
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	27,951

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 31st December 2015

(see notes 47 to 50)

Previous Year		£	£
885	Fixed Assets (at page 14)		442
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		280
424	Cash at bank and in hand		544
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		824
1,309	TOTAL ASSETS		1,266
	Fund (Account)		
	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		500
	Bank overdraft		
	Tax payable		
	Sundry creditors		
2,000	Accrued expenses		2,980
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		3,480
(691)	TOTAL ASSETS		(2,214)

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			1,328			1,328
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			1,328			1,328
Accumulated Depreciation						
At start of year			443			443
Charges for year			443			443
Disposals						
Revaluation/Transfer s						
At end of year			886			886
Net book value at end of year						
			442			442
Net book value at end of previous year						
			885			885

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 <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 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	11,957		11,957
From Investments			
Other Income (including increases by revaluation of assets)	14,471		14,471
Total Income	26,428		26,428
EXPENDITURE (including decreases by revaluation of	27,951		27,951
Total Expenditure	27,951		27,951
Funds at beginning of year (including reserves)	(691)		(691)
Funds at end of year (including reserves)	(2,214)		(2,214)
ASSETS			
Fixed Assets			442
Investment Assets			
Other Assets			824
Total Assets			1,266
LIABILITIES			
Total Liabilities			3,480
NET ASSETS (Total Assets less Total Liabilities)			(2,214)

ACCOUNTING POLICIES

(see notes 74 and 75)

Included in notes to the accounts above.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>Patrick Harrington</i></u> Name: <u>PATRICK HARRINGTON</u> Date: <u>28/7/16</u>	Chairman's Signature: <u><i>David Kerr</i></u> (or other official whose position should be stated) Name: <u>DAVID KERR</u> Date: <u>28/7/16</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input 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"/>

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

Accounting convention

The Annual Return has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

This may not be appropriate because at 31 December 2015 the Union's liabilities exceeded its total assets by £2,214 (2014 - £691) and had net current liabilities of £2,656 (2014 - £1,576). The officers however believe that with the continued support of members that it is appropriate to prepare the Annual Return on the going concern basis which assumes that the Union will continue in operational existence for the foreseeable future.

If the Union were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts, and to provide for further liabilities that might arise, and to reclassify fixed assets and long term liabilities as current assets and liabilities.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Fund accounting

General funds can be used in accordance with the objectives of the Union at the discretion of the Executive Committee.

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)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SOLIDARITY

We have audited the Annual Return of Solidarity for the year ended 31 December 2015 on pages 4 to 18. The financial reporting framework that has been applied is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in a Report of the Auditors 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 Committee and auditors

The Executive Committee's responsibilities for the preparation of the Annual Return in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Executive Committee's Responsibilities.

Our responsibility is to audit the Annual Return in accordance with applicable law and International Standards on Auditing (UK and Ireland). We report to you our opinion as to whether the Annual Return gives a true and fair view and is properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion a satisfactory system of control over transactions has not been maintained, or the Union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the Annual Return sufficient to give reasonable assurance that the Annual Return is 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 Annual Return. In addition, we read all the financial and non-financial information in the Report of the Executive Committee to identify material inconsistencies with the audited Annual Return 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 Annual Return:

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

Going concern

In forming our opinion on the Annual Return, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the Annual Return concerning the Union's ability to continue as a going concern. The Union incurred a net loss of £1,523 during the year ended 31 December 2015 and, at that date, the Union's liabilities exceeded its total assets by £2,214 and had net current liabilities of £2,656. These conditions, along with other matters explained in note 1 to the Annual Return, indicate the existence of a material uncertainty which may cast significant doubt about the Union's ability to continue as a going concern. The Annual Return does not include the adjustments that would result if the Union was unable to continue as a going concern.

The maintenance and integrity of the Solidarity website is the responsibility of the officers; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the Annual Return since it was initially presented on the website.

Signature(s) of auditor or auditors:		
Name(s):	Martin Jones	
Profession(s) or Calling(s):	Senior Statutory Auditor & Chartered Accountant	
Address(es):	Wallace Crooke 20 Birmingham Road Walsall, UK WS1 2LT	
Date:	26/07/16	
Contact name and telephone number:	Martin Jones 01746 766 444	

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