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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Federation of Professional Railway Staff	
Year ended:	31 December 2015	
List no:	CO/658T	
Head or Main Office:	c/o 57 Ashbury Road, Battersea, London SW11 5UL	
Website address (if available)		
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:	Kathleen M Carroll	
Telephone Number:		
Contact name for queries regarding	Lester E A Fuller	
Telephone Number:	02076525879	
E-mail:	Leafuller57@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



(Revised February 2011)

**The Federation of Professional
Railway Staff
Year ended 31 December 2015**

Schedule of Officers in Post during the Year ended 31 December 2015

Mr Lester Fuller	Secretary Treasurer	to appointed	23-May-15 23-May-15
Mr H Burnett	Chairman	appointed	23-May-15
Mrs K Carroll	Secretary	appointed	23-May-15

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	30				
FEMALE	3				
TOTAL					A 33

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

4
10

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

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
Chairman	vacancy	H Burnett	23 May 2015
Treasurer	vacancy	Lester E A Fuller	23 May 2015
Secretary	Lester E A Fuller	Kathleen M Carroll	23 May 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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		829
From Members: Other income from members (specify)		----
Total other income from members		829
Total of all income from members		
Investment income (as at page 12)		517
Other Income		
Income from Federations and other bodies (as at page 4)		----
Income from any other sources (as at page 4)		----
Total of other income (as at page 4)		-
	TOTAL INCOME	1,346
EXPENDITURE		
Benefits to members (as at page 5)		----
Administrative expenses (as at page 10)		5,465
Federation and other bodies (specify)		-
Total expenditure Federation and other bodies		5465
Taxation		103
	TOTAL EXPENDITURE	5,568
Surplus (deficit) for year		(4,222)
Amount of general fund at beginning of year		120,630
Amount of general fund at end of year		116,408

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		---
TOTAL OTHER INCOME		---
TOTAL OF ALL OTHER INCOME		---

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 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	£	-
Auditors' fees		2,220
Legal and Professional fees		1,260
Occupancy costs		-
Stationery, printing, postage, telephone, etc.		395
Expenses of Executive Committee (Head Office)		-
Expenses of conferences		-
Other administrative expenses (specify)	INSURANCE	1,590
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		-
Other loans		-
Depreciation		103
Taxation		-
Outgoings on land and buildings (specify)		-
Other outgoings (specify)		-
Total		5,568
Charged to:	General Fund (Page 3)	5,568
	Fund (Account)	-
	Fund (Account)	-
	Fund (Account)	-
	Fund (Account)	-
Total		5,568

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contribution s £	Benefits		Total £
				Description	Value £	
—	—	—	—	—	—	—

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	-		517
Other investment income (specify)	-		-
	-		517
Total investment income			517
Credited to:			
General Fund (Page 3)			517
Fund (Account)			-
Fund (Account)			-
Fund (Account)			-
Fund (Account)			-
Fund (Account)			-
Political Fund			-
Total Investment Income			517

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		—
	Cash at bank and in hand		119,124
	Income tax to be recovered		—
	Stocks of goods		—
	Others (specify)		—
	Total of other assets		119,124
	TOTAL ASSETS		119,124
	Fund (Account 1)		116,408
	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		103
	Sundry creditors		156
	Accrued expenses		2,487
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		119,124
	TOTAL ASSETS		119,124

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						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s			NONE			
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	—	—

NONE

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

The Federation was formally dissolved on 30th June 2015 and all subscriptions Jan members ceased on this date.

The accounts have been prepared up to 31 December 2015 which is the normal accounting reference date of the Federation.

Transactions from 1st July 2015 to

31 December 2015 mainly relate to

interest received on deposits and administration costs of postage etc

It is the intention of the Federation to pay excess funds to Charity


in the year ended 31st December 2016

- full details of payments to

are detailed in separate letter follows.

dated 2nd February 2016 from H Fuller (Treasurer)

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	JOHNSON TIDSWELL LIMITED	
Profession(s) or Calling(s):	REGISTERED ACCOUNTANTS ICAEW	
Address(es):	81, BURTON ROAD DEBY DERBYSHIRE DE1 1TJ	
Date:	9.3.16	
Contact name and telephone number:	01332 363116 CALL	

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

**THE FEDERATION OF
PROFESSIONAL RAILWAY STAFF**

FINANCIAL STATEMENTS

31 DECEMBER 2015

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THE FEDERATION OF PROFESSIONAL RAILWAY STAFF

**REPORT OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**

The Committee submit their report and financial statements for the year ended 31 December 2015.

Mr L Fuller has held office during the whole of the period from 1 January 2015 to the date of this report.

Other changes in Committee members holding office are as follows:

Mr P Stimpson	appointed 23 May 2015
Mr T Naylor	appointed 23 May 2015
Mrs K Carroll	appointed 23 May 2015
Mr M Burnett	appointed 23 May 2015

RESPONSIBILITIES OF THE COMMITTEE OF MANAGEMENT

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Federation and of the surplus or deficit of the Federation for that period. In preparing those financial statements the Committee of Management are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue to operate.

The Committee of Management is also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Federation and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Federation and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Committee are aware:

- there is no relevant audit information of which the Federation's auditor is unaware; and
- the Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

OBJECTIVES AND ACTIVITIES

The Federation receives voluntary subscriptions from members employed in the railway industry and administers trade union benefits to members.

THE FEDERATION OF PROFESSIONAL RAILWAY STAFF

REPORT OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

REVIEW OF BUSINESS

For the year the General Reserve recorded a deficit of £4,222 and the net assets of the Federation decreased from £120,630 to £116,408.

A Special General Meeting was held on 23 May 2015 and a vote was passed to formally wind up the Federation and distribute its surplus to charity. Subscriptions from members ceased on 30 June 2015.

These Financial Statements have therefore been prepared on a break up basis.

OTHER INFORMATION

At no time during the year did the Federation give money for political or charitable purposes.

By order of the Committee of Management

 Treasurer

11/02/2016 Date

L Fuller

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)

REFER AUDIT REPORT IN
ATTACHED COPY OF THE
FINANCIAL STATEMENTS

**INDEPENDENT AUDITORS REPORT TO
THE FEDERATION OF PROFESSIONAL RAILWAY STAFF**

We have audited the financial statements of The Federation of Professional Railway Staff for the year ended 31 December 2015 on pages 5 to 9. The financial reporting framework that has been applied in their preparation 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 Federation as a body. Our audit work has been undertaken so that we might state to the Federation 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 Federation as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE COMMITTEE AND AUDITORS

As described in the statement of the responsibilities of the Committee of Management on page 1, the Federation's 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 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 misstatements, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Federation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Committee and the overall presentation of the financial statements.

We report to you our opinion as to whether the financial statements give a true and fair view of the state of the Federation's affairs. We also report to you if, in our opinion, the Report of the Committee of Management is not consistent with the financial statements, if the Federation has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

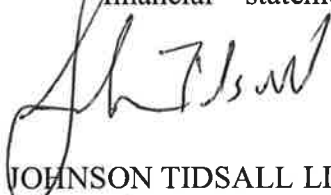
We read the Committee's report and consider the implications for our report if we become aware of any apparent mis-statements within it.

INDEPENDENT AUDITORS REPORT TO
THE FEDERATION OF PROFESSIONAL RAILWAY STAFF

OPINION

In our opinion the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 December 2015 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and UK Generally Accepted Accounting Practice applicable to Smaller Entities;
- the information given in the Report of the Committee of Management is consistent with the financial statements.



JOHNSON TIDSALL LIMITED
Chartered Accountants
& Statutory Auditors

81 Burton Road
Derby
DE1 1TJ

Date.....9.3.16.

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2015

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same financial statements.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). Following the Committee's decision to formally wind up the Federation, the break up basis of accounts preparation has been applied.


SUBSCRIPTIONS

Subscriptions are stated at the amount receivable.

BALANCE SHEET AT 31 DECEMBER 2015

	<u>Notes</u>	<u>2015</u>	<u>2014</u>
CURRENT ASSETS:			
Debtors	1	-	877
Cash at bank and in hand	2	<u>119,124</u>	<u>122,037</u>
		119,124	122,914
CREDITORS: amounts falling due within one year	3	<u>2,716</u>	<u>2,284</u>
NET CURRENT ASSETS		<u>116,408</u>	<u>120,630</u>
NET ASSETS		<u>£116,408</u>	<u>£120,630</u>
REPRESENTED BY:			
General reserve:			
Opening balance		120,630	124,890
Deficit for the year		<u>(4,222)</u>	<u>(4,260)</u>
MEMBERS FUNDS		<u>£116,408</u>	<u>£120,630</u>

The financial statements on pages 5 to 9 were approved by the Committee on11/02/2016..... and signed on their behalf by:


..... Treasurer

L Fuller

The annexed notes form part of these financial statements

REVENUE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

	<u>Notes</u>	<u>2015</u>	<u>2014</u>
INCOME:			
Subscriptions		829	1,930
Bank interest receivable		<u>517</u>	<u>122</u>
		1,346	2,052
LESS EXPENDITURE:			
Insurance		1,590	3,672
Postage, stationery and telephone		395	273
Travelling		-	213
Audit and accountancy		2,220	2,160
Legal fees		1,260	-
Bank charges and interest		<u>-</u>	<u>(30)</u>
		<u>5,465</u>	<u>6,288</u>
DEFICIT FOR THE YEAR BEFORE TAXATION 5		(4,119)	(4,236)
Taxation	4	<u>103</u>	<u>24</u>
DEFICIT FOR THE YEAR AFTER TAXATION		<u><u>(£4,222)</u></u>	<u><u>(£4,260)</u></u>

The annexed notes form part of these financial statements.

THE FEDERATION OF PROFESSIONAL RAILWAY STAFF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

1. DEBTORS	<u>2015</u>	<u>2014</u>
Prepayments and accrued income	£- =====	£877 =====
 2. CASH AT BANK AND IN HAND		
Bank deposit account	-	120,562
Bank current account	119,124	1,475
	<u>£119,124</u> =====	<u>£122,037</u> =====
 3. CREDITORS: amounts falling due within one year		
Accruals	2,457	2,260
Other creditors	156	-
Corporation tax	103	24
	<u>£2,716</u> =====	<u>£2,284</u> =====
 4. TAXATION		
Corporation tax on bank interest	<u>£103</u> =====	<u>£24</u> =====
UK corporation tax has been charged at 20% (2014: 20%)		
 5. DEFICIT FOR THE YEAR		
The deficit for the year is stated after charging:		
Audit fee	<u>£2,220</u> =====	<u>£2,160</u> =====

6. TRANSACTIONS WITH COMMITTEE MEMBERS

No remuneration was paid to any member of the Committee in the year ended 31 December 2015 nor 31 December 2014.

Expenses amounting to £395 (2014: £213) were reimbursed to 1 (2014: 1) member of the Committee.

7. POST BALANCE SHEET EVENTS

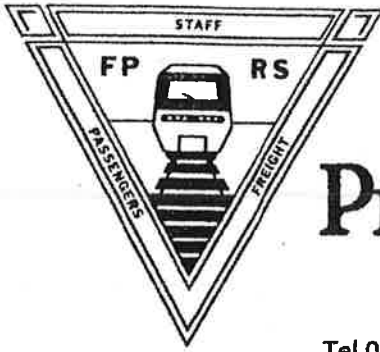
At a Special General Meeting held on 23 May 2015, a unanimous decision was taken to pay all surplus funds on winding up to charity. This will be effected in the year ended 31 December 2016.

8. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective April 2008).

9. CONTROLLING PARTY

The Federation of Professional Railway Staff is managed by the Committee on behalf of the members. No individual member has a controlling interest.



The Federation of Professional Railway Staff

C/o 57 Ashbury Road, Battersea, London, SW11 5UL
Tel 020 7652 5879 Mobile 07434417429 email fprs57@aol.com

Mr Naveed Rafiq,
Operations Manager
Certification Office
22nd Floor, Euston Tower
286 Euston Road
London
NW1 3JJ

20th February 2016

Dear Mr Rafiq,

In reference to our email of 12th February 2016.

We have attempted to contact our secretary by post, as we do not have email or telephone numbers, five times since 27th October 2015. has not replied to any of the letters, including three which needed her signature. The last letter sent for her to sign was page 19 of the AR21, which had already been signed by the chairman.

At the moment we have an uncontactable secretary to sign the accounts, so they will be signed by myself and the chairman. Because of the deadline we will be unable to elect a new secretary.

Yours sincerely,

Lester Fuller, Treasurer