# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

### ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	British Orthoptic Society Trade Union	
Year ended:	31 December 2014	
List no:	530T	
Head or Main Office:	Salisbury House Station Road Cambridge CB1 2LA	
Website address (if available)	http://www.orthoptics.org.uk/	
Has the address changed during the year to which the return relates?	Yes  No  (Click the appropriate box)	
General Secretary:	Anita McCallum	
Telephone Number:	01353 665541	
Contact name for queries regarding	Anita McCallum	
Telephone Number:	01353 665541	
E-mail:	bios@orthoptics.org.uk	
DI EACE EOLI OM TUE OUDANCE NOT	FO IAI THE ASSESSMENT OF THE PRINCIPLES	

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)

#### Appendix 1 - List of Officers in post

Chair: Rowena McNamara Vice Chair: Alison Stanley

General Secretary: Anita McCallum

#### Regional BOS TU Officers

Midland Region: Vacant (from July 2015)

Scotland Region: Janice Waterson Wilson (vacant from October 2015)

Northern Region: Veronica Greenwood Northern Ireland region: Jane Hanley Wales Region: Vacant (from July 2015)

Southern Region: Joy White

## RETURN OF MEMBERS

(see notes 10 and 11)

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	Great Northern Irish Elsewhere Abroad Britain Ireland Republic (including Channel Islands) TOTALS				
MALE	76	1	3		80
FEMALE	902	2.2.	33	5	962
TOTAL	978	23	36	5	A 1042

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	1042

# **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 person's office. See Appendix 1

# **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
Executive Committee member	L A Baxter		6 June 2014
Executive Committee member		R McNamara	6 June 2014

State	whether the union is:		
a.	A branch of another trade union?	Yes	No No
	If yes, state the name of that other union:		
b.	A federation of trade unions?	Yes	No 🔀
unian	If yes, state the number of affiliated		
	and names:		

# GENERAL FUND

(see notes 13 to 18)

INCOME	£	£
From Members: Contributions and Subscriptions		66,000
From Members: Other income from members (specify)		
Total other income from members		66,000
Total of all income from members		
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)		
Total of other income (as at page 4)		
	TOTAL INCOME	
XPENDITURE		
Benefits to members (as at page 5)		30,010
Administrative expenses (as at page 10)		26,117
Federation and other bodies (specify)		See 127
Total expenditure Federation and other bodies	L.	
Taxation		
ТОТА	L EXPENDITURE	56,127
Surplus (deficit) for year		9,873
Amount of general fund at beginning of year		12,834
Amount of general fund at end of year		22,707

# 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	med Dak Balankon milikun kentun menengan menangan menangan mengan mengan mengan mengan mengan bahar kentual balan bahar men
Other income		
TOTAL	OTHER INCOME	
TOTAL OF ALL	OTHER INCOME	

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	Esta de la composição d		gia.
Representation –	A	brought forward	
Employment Related Issues		Education and Training convices	
		Education and Training services	
		Local rep training and expenses	125
Danvagantation			
Representation –			
Non Employment Related Issues			
		Magatistad Discount Consists	
		Negotiated Discount Services	
Campanyaiastiama			
Communications			ANACIO
			Olicidate
		0-10	
		Salary Costs	
Addison Comisso			
Advisory Services			halanniqueed
			- Committee of the Comm
		Other Penelite and Create (analis)	
		Other Benefits and Grants (specify)	
Dianuta Panalita		Employment relations contract	29,885
Dispute Benefits			
			Control of the Contro
			in the state of th
			ODOUGAAAAAA
Other Cook Develope			Acceptance
Other Cash Payments			
			A PARTIE AND A PAR
			edersichender der die
		Total Jahandal ages a self-firm	
carried forward		Total (should agree with figure in General Fund)	30,010
arguments a suppose of proper prope			

(See notes 24 and 25)

FUND 2	(Gee Hotes 24 and 23)	kritis sinda kirk kirk (qirk 1974) da kala (qirk kirk kirk kirk kirk kirk kirk kirk	Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income	me as specified	entarione en e
		Total Income	Nati di Dimiliata di matamban muminyoni na manyoni ngangananan na nang 1994, nag 1995 an na nang 1994, nag 199
			Leaves to the second se
Expenditure			
	Benefits to members  Administrative expenses and other expenditure (as at page		
	10)		
	To	tal Expenditure	
	Surplus (Defi	cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of mambers contribution	n mé and as usas	
YTTECH (QNF) - MILITANIA JOHANNA HANNING KANNANA KANNANA KANNANA KANNANA KANNANA KANNANA KANNANA KANNANA KANNANA	Number of members contributing	y at ellu of year	power water water with the state of the stat

FUND 3			Fund Account
Name:		£	E
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income	me as specified	New Wilderstein with the first hand from the state can also the state and operating a country of the state and the state of the state o
		Total Income	
Expenditure			
rybanana	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	•	tal Expenditure	
		o	
	Surplus (Defi	cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	

### (See notes 24 and 25)

FUND 4			Fund Account
Name:		pariotein sinn nacaasian na in ann ann ann ann ann ann ann an	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	ne as specified	
		Total Income	
Expenditure			
	Benefits to members		Annual Control of the Annual A
	Administrative expenses and other expenditure (as at page 10)		
	To	tal Expenditure	-martine faith faith and a chairman ann ann an ann an tha ann an a
		cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	at and at war	
он этраний от нем на принципаний на пределений на принципаний на п	iadilinei oi mempers contribunit	g at end of year	and an extension of the second

FUND 5		mikron englong omani onan usatan onan usatan maranyuan usu usatanyon nya yang adalah sasah ya	Fund Account
Name:		E	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	ne as specified	www.weennoweens.weens.action.co.co.co.co.co.co.co.co.co.co.co.co.co.
		Total Income	
Expenditure			
	Benefits to members  Administrative expenses and other expenditure (as at page		
	10)		
	,	tal Expenditure	
		I	
	Surplus (Defi	cit) for the year	
	Amount of fund at be		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Amount of fund at the end of year (as	Balance Sheet)	
	Neurophone of woods and a state of the		
***************************************	Number of members contributing	gatend of year	entimental del terretat del recht contraction contraction account of the contraction of the contraction of the

### (See notes 24 and 25)

FUND 6		en elektrologik (1900-b) er elektrologik (1900-b) (1904-b) szazár eszt aztrepazá aszápagó épérvelő erdezőletén yezet	Fund Account
Name:		£	e en
Income			**************************************
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	ne as specified	Week distributed the least construction of the
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	То	tal Expenditure	of the filter of the fire-resource as the section and the section and the section and the section as the sectio
		,	
		cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	and of uses	
Economical world will be his and all hand and all hand all hand all hand and an extension of the control of the	ianunai oi mamnais coltribunil	g at end or year	en de la companya de

FUND 7		aan taalaa kun	Fund Account		
Name:		£	£		
Income					
	From members				
	Investment income (as at page 12)				
	Other income (specify)				
	Total other inco	me as specified	мотопитем полнятамици и метологичного на надачина на надачина на надачина на надачина на надачина на надачина н		
		Total Income			
Expenditure					
	Benefits to members				
	Administrative expenses and other expenditure (as at page 10)				
	То	tal Expenditure			
	Surplus (Defi	cit) 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	g at end of year			

Control to the second secon	(see notes 26 to 31)		FRACTIONARI IN THE STATE OF THE
POLITICAL FU	JND ACCOUNT 1 To be completed by trade unions wh	ich maintain their c	wn fund
		E	F
Income	Members contributions and levies	2	Ŷ
111001116			
	Investment income (as at page 12) Other income (specify)		
	Other modifie (apeciny)		
	Total other i	ncome 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)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Test political exportations	Today or an artific	
		Total expenditure	
	•	lus (deficit) for year	
	Amount of political fund a	nt 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	•	
Alicentary of con-		•	
Number of mer   political fund	mbers at end of year who have completed an exemption notice and do not therefore	contribute to the	
		TS ( H = To right ( H = TO F)	онашення фашенция на пределення проделення пределення пределення пределення пределення пределення пределення п
			entani annoi et menoni sini sentan en en inatura en la la meiro siano inno en il seni enconsola el la conse
POLITICAL FU	JND ACCOUNT 2 To be completed by trade unions which act as	components of a c	entral 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)		
	Takal aklasu i		
	Total other i	ncome as specified	~~************************************
		Total income	
Expenditure	Evennditure under costion 92 of the Trade Hains and Labour Dalations		The article No. of the Artinate St. 1970 Appelant and a finite made to the forest content of the Assessment St. 40 feet St. 1970 Appelant and Artinate The Assessment St. 40 feet St. 1970 Appelant Artinate Assessment Asse
	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	(Oursondation) / tot 1002 (Speciny)		
	Administration expenses in connection with political objects (specify)		
	the soldied amagelitus		
	Non-political expenditure		
		Total expenditure	
	Surp	lus (deficit) for year	
	Amount held on behalf of trade union political fund a	t beginning of year	
	Amount remitted to d	entral political fund	
	Amount held on behalf of central political	fund at end of year	
	Number of members at end of year contributing		
	-	·	
	Number of members at end of the year not contributing	-	
Number of mer political fund	nbers at end of year who have completed an exemption notice and do not therefore	contribute to the	

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

(See Holes oz. air		£
Administrative		
Expenses		
Remuneration and expenses of staff		110
Salaries and Wages included in above	£	
Auditors' fees		750
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		33
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Membership and other fees		25,224
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	leo	
	Total	26,117
Charged to:	General Fund (Page 3)	26,117
	Fund (Account )	
	Total	en establishen van er en en er folge van met de en

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS (see notes 34 to 44 below)

D E		W									
	its	Salue Salue									
Benefits	Other Benefits	Description									
	Contribution	cy Cy	A Para A			The same of the sa			Property of the state of the st		
Employers N.I. contributions		СU		- FRANCISCO CONTRACTOR	The state of the s						T TOYAGO
Gross Salary		C)									
Office held											

# **ANALYSIS OF INVESTMENT INCOME**

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings	E-up		English and the second and the secon
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)			,
			MANAGAR PENERANGAN PENERBUKKAN
	Теннор конторон по пророжения в постанова и постанова на просторона по постанова на постанова н		
	Total in	vestment income	
Credited t			
		ral Fund (Page 3)	
		fund (Account )	1894 P. B. B. B. A. A. B.
	ţ.··	und (Account )  Political Fund	
		roillical rund	
	Total In	vestment Income	
	. 10 11 11 1		S.C.

# BALANCE SHEET as at

31/12/2014

(see notes 47 to 50)

Previous Year		£	
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
CONTRACTOR	Quoted (Market value £ )		
THE STATE OF THE S	Unquoted  Total Investments		
CORPORATE COLOR	Other Assets		
	Loans to other trade unions		
12,834	Sundry debtors	22,707	
	Cash at bank and in hand		
DOS A RESIDENCE DE LA COMPANION DE LA COMPANIO	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
straintenocyporotects to	Total of other assets		22,707
	<b>TO</b> 1	TAL ASSETS	22,707
	Fund (Account )		
	Fund (Account )		
Appropriate the state of the st	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		
	l	LIABILITIES	
		24	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	IVI	TAL ASSETS	22,707

# **FIXED ASSETS ACCOUNT**

(see notes 51 to 55)

	Land and Freehold Leasehold		Furniture and Equipment £	Motor Vehicles £	Not used for union business	Total £
Cost or Valuation						
At start of year						
Additions					The state of the s	
Disposals					ve de allerando	
Revaluation/Transfer				ed organization of the control of th		
S						
At end of year		likkis tilakis derini kalenda sahefu kishkis pumanya, jayyak pumayanya jepun masaaran		n kalada kalada kalada kalada kalada kalada kala waliki waliki wali da da paka pika pika kala mwana pina wana w		
	vioraumana astronomanina anno anno anno anno anno anno anno		onappinent international excellency and an administration of each of each or polycopie of description description.		The second secon	ANT PROVIDENCE CONTRACTOR SERVICE AND
Accumulated Depreciation At start of year		ni en en granista españa de desenvola de de en	найного ин терева макента на сего до до до на	open did misse men aan baar cawag gan sawah paga at an makanan di mahala da paga adala a	t committee de la committee de	grant 1997 (1988) de l'estat de l
Charges for year						
Disposals						
Revaluation/Transfer						
S						
At end of year			TORRENT TO A A CONTEST TO THE CONTEST OF A C	et television de la company de		
Net book value at						Professional Control of Control of Control of Property of Property Control of
end of year						dit nelle Hellion (del del minere) delle selvite se delle selvite se delle selvite sel
Net book value at				THE PROPERTY OF A STATE CONTROL OF THE PROPERTY OF THE PROPERT		
end of previous year				onthronous Contractive (Contractive Contractive Contra		

# **ANALYSIS OF INVESTMENTS**

(see notes 56 and 57)

QUOTED		All Funds Except	Political Fund
		Political	
		Funds £	£
		E.	
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
		randoministrativa de la companya de	
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unqueted investments (to be specified)		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		
William Charles and Colonia Co	market value of oriquoted 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
If YES name the relevant companies:			
COMPANY NAME		STRATION NUMB and & Wales, state	
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAP	REHOLDERS	

# **SUMMARY SHEET**

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	66,000		66,000
From Investments	,		,
Other Income (including increases by revaluation of assets)			
Total Income	66,000		66,000
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	56,127		56,127
Funds at beginning of year (including reserves) Funds at end of year	12,834		12,834
Funds at end of year (including reserves)	22,707		22,707
ASSETS			
	Fixed Assets	fortune and the second	
	Investment Assets		
	Other Assets		22.707
	Other Assets	Total Assets	22,707
LIABILITIES	Other Assets	Total Assets Total Liabilities	22,707

## **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.

#### 1. ACCOUNTING POLICIES

#### 1.1 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).

#### 1.2 Going concern

The Executive Committee have a reasonable expectation that the Trade Union has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

#### 1.4 Income

Member subscriptions are recognised in the period to which they relate.

#### 2. DEBTORS

	2014	2013
	£	£
Due from British and Irish Orthoptic Society	22,707	12,834

#### 3. RESERVES

a at come office come of at the come	
	Accumulated surplus £
At 1 January 2014 Surplus for the financial year	12,834 9,873
At 31 December 2014	NEW AND
	22,707

#### 4. RELATED PARTY TRANSACTIONS

During the year the trade union received membership fees of £66,000 from the British and Irish Orthoptic Society in relation to its members. At 31 December 2014 £22,707 (2013: £12,834) was due from British and Irish Orthoptic Society.

# **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 Sign Signature: Signature: Name:_Anita	rman's RH M ature: RH M er official whose position e:_R amara	should b	e stated)				
Date: 22/7//S Date	: 23 rd Jul	y 20					
CHECK LIST (see notes 78 to 80)							
(please tick as appropriate)							
IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12) – Appendix 1	YES		NO				
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES		NO				
HAS THE RETURN BEEN SIGNED?	YES		NO				
(see Pages 19 and 21 and Notes 76 and 77) HAS THE AUDITOR'S REPORT BEEN COMPLETED?	YES		NO				
(see Pages 20 and 21 and Notes 2 and 77)  IS A RULE BOOK ENCLOSED?	YES		NO				
(see Notes 8 and 78) – Appendix 2  A MEMBER'S STATEMENT IS: (see Note 80)			TO FOLLOW	X			
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES		NO				

#### **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)

#### YESAIQ

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)

#### YESANO

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)

#### YESANO

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)

We have audited the AR21 of British Orthoptic Society (Trade Union) for the year ended 31 December 2014 on pages 1 to 19. The financial reporting framework that has been applied in its preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trade Union's members, as a body, in accordance with Section 36 of Trade Union and Labour Relations Act 1992. Our audit work has been undertaken so that we might state to the Trade Union's 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 Trade Union and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

#### RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee are required to prepare financial statements for each financial year and they must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the trade union and of the income and expenditure of the trade union for that period. In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trade union will continue in operation.

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the trade union's transactions and disclose with reasonable accuracy at any time the financial position of the trade union and enable them to ensure that the financial statements comply with the Trade Union and Industrial Relations Act 1992. They are also responsible for safeguarding the assets of the trade union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 AR21

An audit involves obtaining evidence about the amounts and disclosures in the AR21 sufficient to give reasonable assurance that the AR21 are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trade Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the AR21. In addition, we read all the financial and non-financial information in the AR21 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION ON AR21**

In our opinion the AR21:

- egives a true and fair view of the state of the Trade Union's affairs as at 31 December 2014 and of its financial activities; for the year then ended;
- has been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- has been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Signature(s) of auditor or auditors:	Peter Elworty & Moore	
Name(s):	Peters Elworthy & Moore	
Profession(s) or Calling(s):	Chartered Accountants Statutory Auditors	
		Families in the design of the second control
Address(es):	Salisbury House	
	Station Road	
	Cambridge	
	CB1 2LA	
Date:	29 July 2015	
Contact name and telephone number:	Judith Coplowe Senior Statutory Auditor 01223 728222	

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