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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:

COMMUNITY

Year ended:

31 DECEMBER 2015

List no:

784T

Head or Main Office:

465c CALEDONIAN ROAD  
LONDON  
N7 9GX

Website address (if available)

www.community-tu.org

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

Yes

No

*(Click the appropriate box)*

General Secretary:

ROY RICKHUSS

Telephone Number:

0207 420 4000

Contact name for queries regarding

SARAH WOLD ACMA

Telephone Number:

0207 420 4026

E-mail:

swold@community-tu.org

**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

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS

20 JUN 2016

RECEIVED

*(Revised February 2011)*

**OFFICERS IN POST AS AT 31 DECEMBER 2015**

Mr R Rickhuss                      General Secretary

**NEC Members**

Ms T Gillies  
Mr R Clark  
Mr R Middlemas  
Mr P Hobson  
Mr I Smith  
Mr P McBean  
Mrs S Mather  
Mr S Sansome  
Mr P Mills  
Mr P Rees  
Mr J Tetsill  
Mr A Coombs  
Mr D Fairbairn  
Mr K Jordan  
Mr C Rice  
Mr T Butler  
Mr R Mooney  
Ms J Thomas  
Mrs T Barlow  
Mrs C Hodgson

Vice President

Appointed February 2015

President

Appointed February 2015

Trustee

Appointed February 2015

Trustee

Appointed February 2015

Trustee

Appointed February 2015

# 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	21,532	97			<b>21,629</b>
FEMALE	5,284	67			<b>5,351</b>
TOTAL	26,816	164			<b>A 26,980</b>

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

	397
Number of members at end of year contributing to the General Fund	24,147

## 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
SEE ATTACHED			

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)

	£000's	£000's
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>	3,885	
<b>From Members: Other income from members (specify)</b>		
<b>Total other income from members</b>		3,885
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>	3,571	
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	54	
<b>Total of other income (as at page 4)</b>		3,625
	<b>TOTAL INCOME</b>	<b>7,510</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>	1,321	
<b>Administrative expenses (as at page 10)</b>	7,040	
<b>Federation and other bodies (specify)</b>	146	
TUC £87, GFTU £19, Industrial £30, Misc £10		
<b>NET FRS 17 movement</b>	(2,933)	
<b>Change in Market Value of Investments</b>	1,001	
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	<b>6,575</b>
Surplus (deficit) for year		935
Amount of general fund at beginning of year		70,118
Transfer to Futures Fund		(3,000)
Amount of general fund at end of year		68,053

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£000's	£000's
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Legal Service Refunds	54	
<b>TOTAL OTHER INCOME</b>		54
<b>TOTAL OF ALL OTHER INCOME</b>		54

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£000's		£000's
Representation – Employment Related Issues	197	<b>brought forward</b>	314
		Education and Training services	472
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	117	Salary Costs	210
Advisory Services		Other Benefits and Grants (specify)	
		Bereavement	68
Dispute Benefits		Child	12
		Convalescent Home	15
		Organising / Recruitment	178
		Retirement	5
		Driver Care +	(1)
Other Cash Payments		Bursary Grants	48
<b>carried forward</b>	<b>314</b>	<b>Total (should agree with figure in General Fund)</b>	<b>1,321</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	Benevolent Fund	<b>£000's</b>	<b>£000's</b>
<b>Income</b>			
	From members	28	
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		28
<b>Expenditure</b>			
	Benefits to members	27	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		27
	<b>Surplus (Deficit) for the year</b>		1
	<b>Amount of fund at beginning of year</b>		73
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		74
	<b>Number of members contributing at end of year</b>		24,147

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	Futures Fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		3,000
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		3,000
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		0
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		3,000
	<b>Number of members contributing at end of year</b>		24,147

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		<b>£000's</b>	<b>£000's</b>	
<b>Income</b>	Members contributions and levies	219		
	Investment income (as at page 12)			
	Other income (specify)			
	Legacy donation	48		
		Total other income as specified		
		Total income	267	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Donations, affiliations, in-kind, gala dinners	183		
	Administration expenses in connection with political objects (specify) Exp's of members attending conferences & political meetings	46		
	Non-political expenditure			
			Total expenditure	229
			Surplus (deficit) for year	38
			Amount of political fund at beginning of year	14
			Amount of political fund at the end of year (as Balance Sheet)	52
		Number of members at end of year contributing to the political fund	21,547	
		Number of members at end of the year not contributing to the political fund	5,433	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			5,100	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>		
		<b>£</b>	<b>£</b>	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
		Total other income as specified		
		Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
			Amount held on behalf of trade union political fund at beginning of year	
			Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year		
		Number of members at end of year contributing to the political fund		
		Number of members at end of the year not contributing to the political fund		
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund				

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

(see notes 32 and 33)

Administrative Expenses		£000's
Remuneration and expenses of staff		
Salaries and Wages included in above	£3,118	4,112
Auditors' fees		41
Legal and Professional fees		275
Occupancy costs		803
Stationery, printing, postage, telephone, etc.		351
Expenses of Executive Committee (Head Office)		64
Expenses of conferences		412
Other administrative expenses (specify)		
Branch Exps 388, Insurance 74, Motor Exps 38		500
Donations 54, Bank Charges 9, Sundry 21		84
Badges / Regalia		29
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		56
Mortgages		
Other loans		
Depreciation		313
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>7,040</b>
Charged to:		
General Fund (Page 3)		7,040
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
<b>Total</b>		<b>7,040</b>

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary – R Rickhuss	109,003	12,803	22,782	Car & fuel Other benefits	6,687 805	152,080
NEC member – T Barlow	845					845
NEC member – P Mills	910					910
<u>NIL RETURN (NEC)</u>						
T Gillies, R Clark, R Middlemas						
P Hobson, S Sansome, I Smith						
P McBean, C Hodgson						
P Rees, J Tetsill						
A Coombs, D Fairbairn						
K Jordan, C Rice						
R Mooney, T Butler						
J Thomas, S Mather						

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £000's
Rent from land and buildings			192
Dividends (gross) from:			
Equities (e.g. shares)			2,836
Interest (gross) from:			
Government securities (Gilts)			391
Mortgages			21
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Gain on disposal of asset			131
		<b>Total investment income</b>	<b>3,571</b>
		<b>Credited to:</b>	
		General Fund (Page 3)	3,571
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		<b>Total Investment Income</b>	<b>3,571</b>

# BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£000's	£000's
13,881	<b>Fixed Assets</b> (at page 14)	13,786	
	<b>Investments</b> (as per analysis on page 15)		
73,016	Quoted (Market value £70,453,000)	68,967	
	Unquoted	1,486	
	<b>Total Investments</b>	<b>84,239</b>	<b>84,239</b>
	<b>Other Assets</b>		
	Loans to other trade unions		
290	Sundry debtors & prepayments	262	
1,180	Cash at bank and in hand	1,676	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
88,367	<b>Total of other assets</b>		<b>1,938</b>
	<b>TOTAL ASSETS</b>		<b>86,177</b>
70,118	Fund (Account )		68,053
73	Benevolent Fund (Account )		74
	Futures Fund (Account )		3,000
	Superannuation Fund (Account )		
14	Political Fund (Account )		52
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
2,756	Loans: Other	2,478	
	Bank overdraft		
	Tax payable		
783	Sundry creditors & accruals	830	
	Accrued expenses		
	Provisions		
14,623	Other liabilities FRS 17 pensions	11,690	
	<b>TOTAL LIABILITIES</b>		<b>14,998</b>
88,367	<b>TOTAL ASSETS</b>		<b>86,177</b>

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £000's	Motor Vehicles £000's	Not used for union business £000's	Total £000's
	Freehold £000's	Leasehold £000's				
<b>Cost or Valuation</b>						
At start of year	2,651	250	1,189	581	10,715	15,386
Additions			76	210		286
Disposals			(987)	(246)		(1,233)
Revaluation/Transfers						
At end of year	2,651	250	278	545	10,715	14,439
<b>Accumulated Depreciation</b>						
At start of year	57	17	1,127	304		1,505
Charges for year	57	50	64	142		313
Disposals			(987)	(178)		(1,165)
Revaluation/Transfers						
At end of year	114	67	204	268		653
<b>Net book value at end of year</b>	2,537	183	74	277	10,715	13,786
<b>Net book value at end of previous year</b>	2,594	233	62	277	10,715	13,881

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>		All Funds Except Political Funds £000's	Political Fund  £
	Equities (e.g. Shares)	67,855	
	Government Securities (Gilts)	500	
	Other quoted securities (to be specified)		
	Foreign Bonds	612	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>68,967</b>	
	Market Value of Quoted Investment	68,967	
<b>UNQUOTED</b>	Equities		
	Government Securities (Gilts)		
	Mortgages	626	
	Bank and Building Societies (Unity / Aberdeen Asset)	519	
	Welsh RFU 48, PPS 10, Misc 2	60	
	Other unquoted investments (to be specified)		
	Stotfold 109, Kings Lynn 116, Delgety bay 56	281	
	<b>TOTAL UNQUOTED (as Balance Sheet)</b>	<b>1,486</b>	
	Market Value of Unquoted Investments	1,486	



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Communitas EU Ltd	03964433		
Community in Spain SSL	B54261607		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input checked="" 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

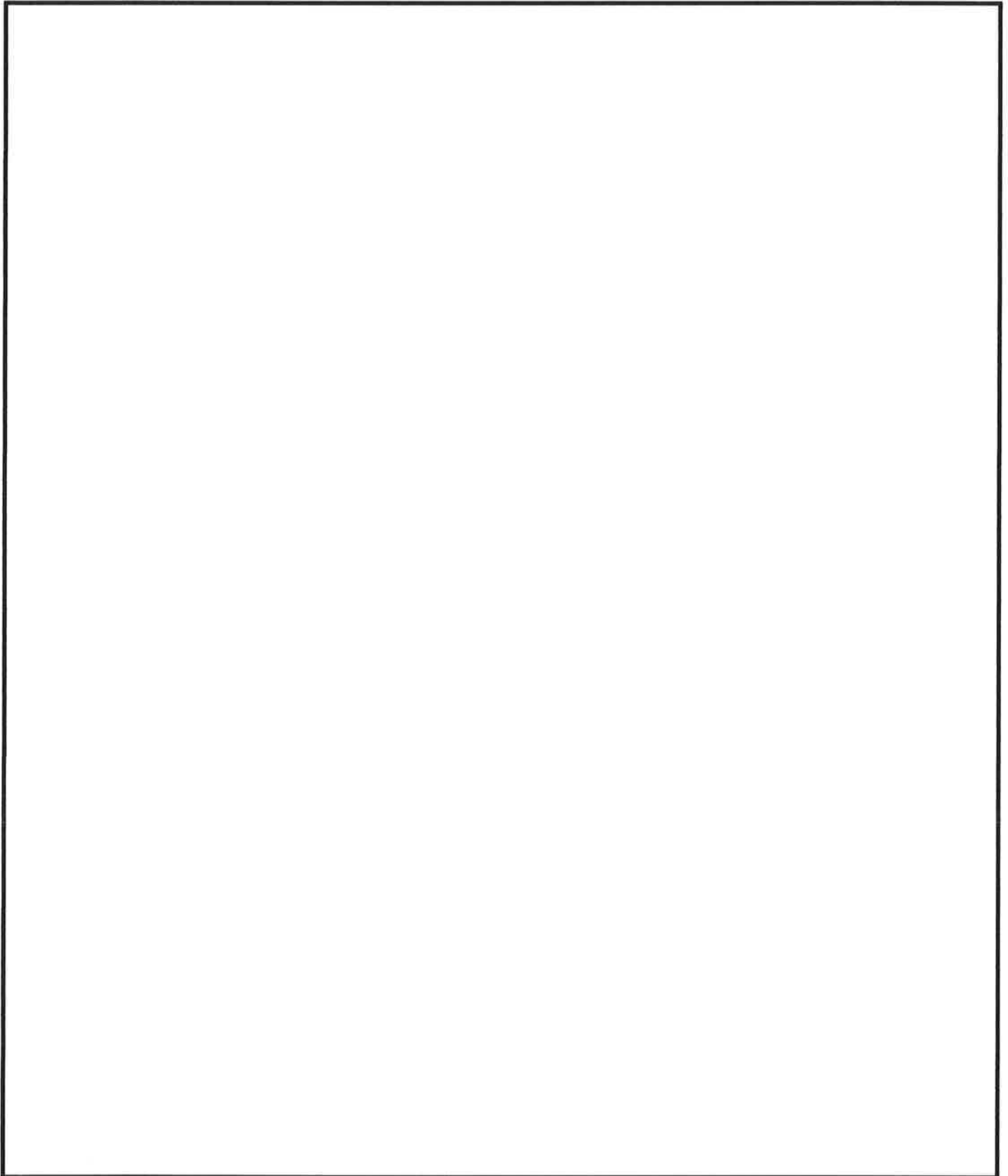
(see notes 60 to 71)

	All funds except Political Funds £000's	Political Funds £000's	Total Funds £000's
<b>INCOME</b>			
From Members	3,913	219	4,132
From Investments	3,571		3,571
Other Income (including increases by revaluation of assets)	54	48	102
<b>Total Income</b>	<b>7,538</b>	<b>267</b>	<b>7,805</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	6,602	229	6,831
<b>Total Expenditure</b>	<b>6,602</b>	<b>229</b>	<b>6,831</b>
<b>Funds at beginning of year</b> (including reserves)	70,191	14	70,205
<b>Funds at end of year</b> (including reserves)	71,127	52	71,179
<b>ASSETS</b>			
Fixed Assets			13,786
Investment Assets			70,453
Other Assets			1,938
		<b>Total Assets</b>	<b>86,177</b>
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	<b>14,998</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>71,179</b>

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page below the instructions.



# 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: <u></u>  Name: Roy Rickhuss  Date: 8 June 2016	Chairman's Signature: <u></u> (or other official whose position should be stated)  Name: John Park Assistant General Secretary  Date: 8 June 2016
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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	√	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	√	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	√	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	√	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	√	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	√
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	√	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

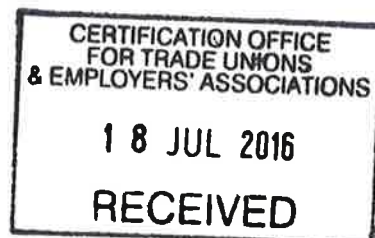
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

SEE ATTACHED



# AUDITOR'S REPORT (continued)

Signature(s):	<input type="text" value="H W Fisher &amp; Co"/>	<input type="text"/>
Name(s):	<input type="text" value="H W Fisher &amp; Company"/>	<input type="text"/>
Profession(s) or Calling(s):	<input type="text" value="Chartered Accountants&lt;br/&gt;Statutory Auditor"/>	<input type="text"/>
Address(es):	<input type="text" value="Acre House"/> <input type="text" value="11 - 15 William Road"/> <input type="text" value="London NW1 3ER"/> <input type="text" value="United Kingdom"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Date:	<input type="text" value="13 JUN 2016"/>	<input type="text"/>
Contact name and telephone number:	<input type="text" value="Sailesh P Mehta&lt;br/&gt;020 7388 7000"/>	<input type="text"/>

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

## COMMUNITY

### REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY

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We have audited the financial statements of Community for the year ended 31 December 2015, set out on pages 3 to 24. 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), including Financial Reporting Standard 102.

This report is made solely to the Union's members, as a body. 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 an auditor's 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 Union's National Executive Council and auditors**

As explained more fully in the Statement of Responsibilities of the National Executive Council on page 1, the Union's National Executive Council is responsible for the preparation of financial statements which 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 Union's National Executive Council; and the overall presentation of the financial statements.

#### **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 income and expenditure for the year then ended.

#### **Matters on which we are required to report by exception**

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The Union has not kept proper accounting records.
- The financial statements are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

*H W Fisher & Company*  
**H W FISHER & COMPANY**  
Chartered Accountants  
Statutory Auditor  
Dated: 26 May 2016

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