

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

ISU

Year ended:

31 December 2014

List no:

634T

Head or Main Office:

Phillips House  
12 Church Street  
Harwich  
CO12 3DS

Website address (if available)

www.theisu.co.uk

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:

L Moreton

Telephone Number:

01255 553039

Contact name for queries regarding

Andy Cole

Telephone Number:

01255 553039

E-mail:

Andy.cole@theisu.co.uk

**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

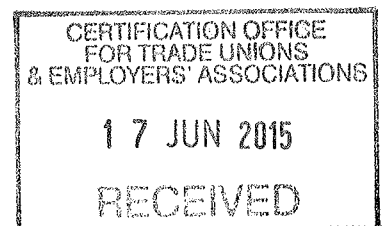
The address to which returns and other documents should be sent are:

**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)

ISU

Return of Officers Year ended 31 December 2014

Lucy Moreton	General Secretary
Andrew Friend	Chairman
Simon Bonsor	Vice Chairman

# 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	1903	17	0	60	<b>1980</b>
FEMALE	1831	20	0	51	<b>1902</b>
TOTAL	3734	37	0	111	A <b>3882</b>

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

0
3882

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

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)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		416,999
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		416,999
<b>Investment income (as at page 12)</b>		5,270
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
	1,304	
<b>Total of other income (as at page 4)</b>		1,304
		<b>TOTAL INCOME</b>
		423,573
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		88,539
<b>Administrative expenses (as at page 10)</b>		213,933
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
		<b>TOTAL EXPENDITURE</b>
		302,472
		Surplus (deficit) for year
		121,101
		Amount of general fund at beginning of year
		904,773
		Amount of general fund at end of year
		1,025,874

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Commissions received	254	
Other income	1,050	
<b>TOTAL OTHER INCOME</b>		1,304
<b>TOTAL OF ALL OTHER INCOME</b>		1,304

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	50,963
		Education and Training services	254
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Insurance	23,175
Dispute Benefits		Diaries	14,147
Shift disbursement allowance	50,963		
Other Cash Payments			
<b>carried forward</b>	50,963	<b>Total (should agree with figure in General Fund)</b>	88539

(See notes 24 and 25)

<b>FUND 2</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 3</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 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	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 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	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</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)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	45,664
Salaries and Wages included in above	£45,664
Auditors' fees	2,430
Legal and Professional fees	4,219
Occupancy costs	13,595
Stationery, printing, postage, telephone, etc.	25,024
Expenses of Executive Committee (Head Office)	43,384
Expenses of conferences	13,039
Other administrative expenses (specify)	
Officers salaries and honoraria	59,434
Subscriptions and publications	2,909
Sundry expenses	113
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	3,131
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charges	991
<b>Total</b>	213,933
Charged to:	
General Fund (Page 3)	213,933
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	213,933



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			4,800
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			470
Other investment income (specify)			
		Total investment income	5,270
		Credited to:	
		General Fund (Page 3)	5,270
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	5,270

# BALANCE SHEET as at 31 December 2014

(see notes 47 to 50)

Previous Year		£	£
98,034	<b>Fixed Assets</b> (at page 14)	94,903	94,903
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
98,034	<b>Total Investments</b>	94,903	94,903
	<b>Other Assets</b>		
	Loans to other trade unions		
36,375	Sundry debtors	40,540	40,540
776,404	Cash at bank and in hand	934,702	934,702
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
812,779	<b>Total of other assets</b>		975,242
910,813	<b>TOTAL ASSETS</b>		1,070,145
904,773	Fund (Account )		1,025,874
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
6,040	Accrued expenses		44,271
	Provisions		
	Other liabilities		
6,040	<b>TOTAL LIABILITIES</b>		44,271
910,813	<b>TOTAL ASSETS</b>		1,070,145

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year	90,603		31,710			122,313
Additions						
Disposals						
Revaluation/Transfer s						
At end of year	90,603		31,710			122,313
<b>Accumulated Depreciation</b>						
At start of year			24,279			24,279
Charges for year			3,131			3,131
Disposals						
Revaluation/Transfer s						
At end of year			27,410			27,410
<b>Net book value at end of year</b>						
	90,603		4,300			94,903
<b>Net book value at end of previous year</b>						
	90,603		7,431			98,034

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	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		
<b>UNQUOTED</b>		
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)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input 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)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		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 £
<b>INCOME</b>			
From Members	416,999		416,999
From Investments	5,270		5,270
Other Income (including increases by revaluation of assets)	1,304		1,304
<b>Total Income</b>	423,573		423,573
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	302,472		302,472
<b>Funds at beginning of year</b> (including reserves)	904,773		904,773
<b>Funds at end of year</b> (including reserves)	1,025,874		1,025,874
<b>ASSETS</b>			
Fixed Assets			94,903
Investment Assets			
Other Assets			975,242
		<b>Total Assets</b>	1,070,145
<b>LIABILITIES</b>		<b>Total Liabilities</b>	44,271
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			1,025,874

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

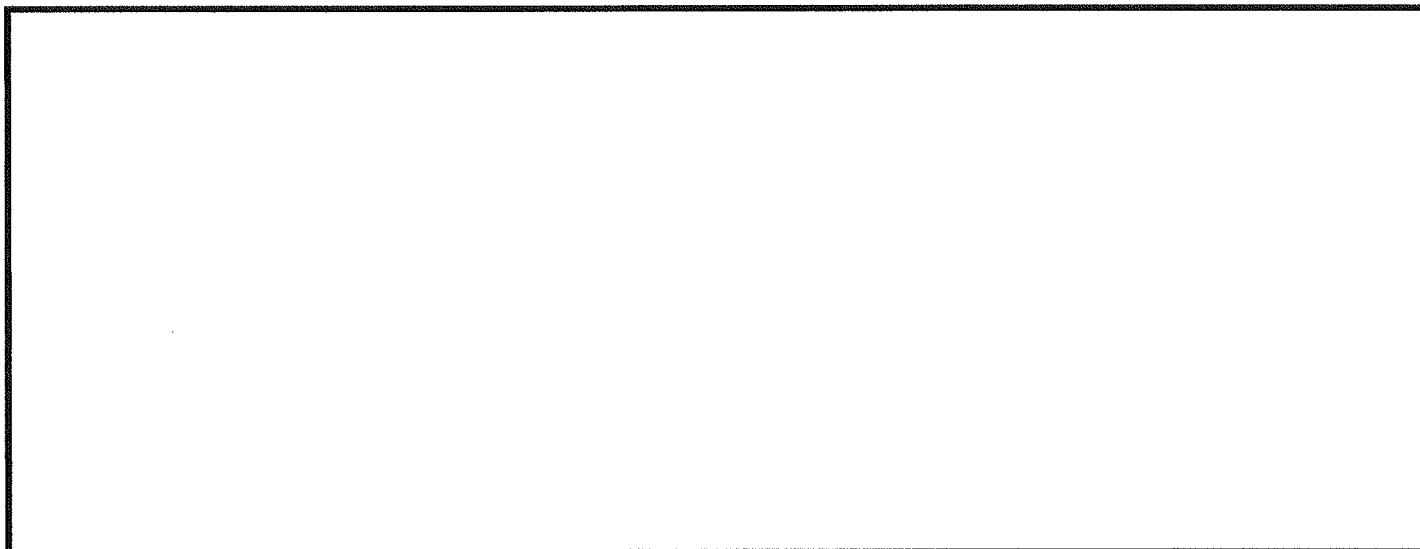
All notes to the accounts must be entered on or attached to this part of the return.

## 1. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 January 2014	90,603	31,710	122,313
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2014	<u>90,603</u>	<u>31,710</u>	<u>122,313</u>
<b>DEPRECIATION</b>			
At 1 January 2014	-	24,279	24,279
Charge for year	<u>-</u>	<u>3,131</u>	<u>3,131</u>
At 31 December 2014	<u>-</u>	<u>27,410</u>	<u>27,410</u>
<b>NET BOOK VALUE</b>			
At 31 December 2014	<u>90,603</u>	<u>4,300</u>	<u>94,903</u>
At 31 December 2013	90,603	7,431	98,034

# 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: <u>9.6.2015</u> L MORETON Date: <u>Lucy MORETON</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>Mark Gribbin</u> M GRIBBIN Date: <u>29/05/15</u>
--	---

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input checked="" 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 type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# 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)

## Report of the Independent Auditors to the Members of the ISU

We have audited the financial statements of the Union which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and on the basis of the accounting policies set out in the accounts.

This report is made solely to the Union's members, as a body, in accordance with the United Kingdom 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 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of Officers and Auditors

The officers' responsibilities for preparing the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) are set out on page three.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with section 36 of that Act.

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.

# AUDITOR'S REPORT (continued)

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the 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 2014 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns

M Sheehy ACA FCCA MBA (senior statutory auditor)  
 The Fish Partnership  
 Chartered Accountants & Statutory Auditor

Signature(s) of auditor or auditors:		
Name(s):	M Sheehy	
Profession(s) or Calling(s):	ACA FCCA MBA	
Address(es):	Fish Partnership LLP The Mill House Loudwater Bucks HP10 9QN	
Date:	27 MAY 2015	
Contact name and telephone number:	M Sheehy 01628 527956	

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