

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

British Air Line Pilots Association

Year ended:

31st December 2016

List no:

70

Head or Main Office:

BALPA House
5 Heathrow Boulevard
278 Bath Road
West Drayton
UB7 0DQ

Website address (if available)

www.balpa.org

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

Yes

No

X

(Click the appropriate box)

General Secretary:

Mr Brian Strutton

Telephone Number:

0208 476 4000

Contact name for queries regarding

Mrs Julie Rutley

Telephone Number:

0208 476 4063

E-mail:

julierutley@balpa.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
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 June 2016)



Annex to AR21 – Annual Return for a Trade Union

BALPA Officers in post at the end of 2016

BALPA National Executive Council

Association Chairman	Captain Brendan O Neal
Association Vice Chairman	Captain Paul Naylor
Committee Members	Captain John Bell Captain David Boys (to 3 rd November 2016) Mr. Conor Convey Captain Martin Drake Captain Andrew Hammond Captain Dane Handley Mr. Jeremy Kinder Captain Bevan Lester (to 3 rd November 2016) Mr. James McAuslan (to 1 st June 2016) Captain Leo Nugent Captain James O'Brien (from 4 th November 2016) Captain Tim Pottage Captain Andrew Potts Captain Richard Pullen Mr. Brian Strutton (from 2 nd June 2016)

BALPA Association Trustees

Captain Alan Evans
Captain Andrew Lancefield
Captain David Mabbett
Captain David Smith

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	11811	210	86	1070	13177	
FEMALE	685	9	2	4	700	
TOTAL	12496	219	88	1074	A	13877

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

	118
Number of members at end of year contributing to the General Fund	12488

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
Please see attached			
Annex to AR21			
For All NEC			
And BALPA Trustee			
Details			

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		6,048,399
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		6,048,399
Investment income (as at page 12)		24,940
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,381,902	
Total of other income (as at page 4)		1,381,902
		TOTAL INCOME
		7,455,241
EXPENDITURE		
Benefits to members (as at page 5)		733,497
Administrative expenses (as at page 10)		4,537,518
Federation and other bodies (specify)		
TUC & Other Affiliation Fees	37,408	
IFALPA	113,170	
ECA	238,367	
Total expenditure Federation and other bodies		388,945
Taxation		
		TOTAL EXPENDITURE
		5,659,960
		Surplus (deficit) for year
		1,795,281
		Amount of general fund at beginning of year
		6,476,934
		Amount of general fund at end of year
		8,272,215

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		
Loss on sale of assets	(463)	
Profit on sale of investments	673,417	
Unrealised gain on revaluation of investments to market value	708,948	
TOTAL OTHER INCOME		1,381,902
TOTAL OF ALL OTHER INCOME		1,381,902

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Cost of defending members	733,497	brought forward Education and Training services	733,497
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	733,497	Total (should agree with figure in General Fund)	733,497

(See notes 24 and 25)

FUND 2		Fund Account	
Name: Reserve Fund		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	5,274,479
		Amount of fund at the end of year (as Balance Sheet)	5,274,479
		Number of members contributing at end of year	

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
			Amount of political fund at beginning of year	
			Amount of political fund at the end of year (as Balance Sheet)	
			Number of members at end of year contributing to the political fund	
			Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

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

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		2,866,207
Salaries and Wages included in above	£2,019,534	
Auditors' fees		17,985
Legal and Professional fees		176,327
Occupancy costs		356,933
Stationery, printing, postage, telephone, etc.		120,279
Expenses of Executive Committee (Head Office)		50,122
Expenses of conferences		101,659
Other administrative expenses (specify)		
Please see attached for Administration Expenses breakdown		1,114,846
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		85,143
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Professional Fees released & recovered		(351,983)
Total		4,537,518
Charged to:		
General Fund (Page 3)		4,537,518
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		4,537,518



ADMINISTRATIVE EXPENSES 31.12.16

MEMBER TRAVEL	344,773
SUBSISTENCE	122,715
ROOM HIRE	40,851
JOURNALS AND PUBLICATIONS	2,718
SUNDRY EXPENDITURE	8,074
THE 'LOG'	94,197
MEMBER COMMUNICATIONS	62,200
REPRESENTATIVES TRAINING	32,616
COMPUTER COSTS	214,962
CAMPAIGN, RESEARCH	79,750
STAFF ADVERTISING	63,451
STAFF TRAINING	48,539
	<u>1,114,846</u>

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions s £	Other Benefits		
				Description	Value £	
General Secretary	121,434	15,194	12,498	Car	6,116	155,242

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Interest & Dividends on investments			24,940
		Total investment income	24,940
		Credited to:	
		General Fund (Page 3)	24,940
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	24,940

BALANCE SHEET as at 31.12.16

(see notes 47 to 50)

Previous Year		£	£
175,817	Fixed Assets (at page 14)	124,610	
11,715,855	Investments (as per analysis on page 15)	13,273,160	
	Quoted (Market value £ 13,273,160)		
1,000	Unquoted	1,000	
	Total Investments		13,398,770
	Other Assets		
	Loans to other trade unions		
177,596	Sundry debtors	335,237	
518,088	Cash at bank and in hand	457,963	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		793,200
12,588,356	TOTAL ASSETS		14,191,970
6,476,934	General Fund (Account)		8,272,215
5,274,479	Reserve Fund (Account)		5,274,479
	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		
836,943	Sundry creditors		645,276
	Accrued expenses		
	Provisions		
	Other liabilities		
836,943	TOTAL LIABILITIES		645,276
12,588,356	TOTAL ASSETS		14,191,970

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			369,086	140,993		510,079
Additions			12,123	22,276		34,399
Disposals			(29,410)	-		(29,410)
Revaluation/Transfers						
At end of year			351,799	163,269		515,068
Accumulated Depreciation						
At start of year			265,897	68,365		334,262
Charges for year			53,369	31,774		85,143
Disposals			(28,947)	-		(28,947)
Revaluation/Transfers						
At end of year			290,319	100,139		390,458
Net book value at end of year			61,480	63,130		124,610
Net book value at end of previous year			103,189	72,628		175,817

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

		All Funds Except Political Funds £	Political Fund £
QUOTED			
	Equities (e.g. Shares)	13,273,160	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	13,273,160	
	Market Value of Quoted Investment	13,273,160	
UNQUOTED	Equities		
	Subsidiary Company	1,000	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)	1,000	
	Market Value of Unquoted Investments	1,000	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input 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)		
BALPA Financial Solutions	2153894		
Flight Crew Risk Solutions	38865 (Registered in Guernsey)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		
Please see attached Annex to AR21			
For details of the National Executive Committee			
And BALPA Custodian Trustees			

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	6,048,399		6,048,399
From Investments	24,940		24,940
Other Income (including increases by revaluation of assets)	1,381,902		1,381,902
Total Income	7,455,241		7,455,241
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	5,659,960		5,659,960
Funds at beginning of year (including reserves)	11,751,413		11,751,413
Funds at end of year (including reserves)	13,546,694		13,546,694
ASSETS			
Fixed Assets			124,610
Investment Assets			13,274,160
Other Assets			793,200
		Total Assets	14,191,970
LIABILITIES			
		Total Liabilities	645,276
NET ASSETS (Total Assets less Total Liabilities)			13,546,694

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.

THE BRITISH AIR LINE PILOTS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

I. Accounting Convention

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Going Concern

After making enquires, the National Executive Committee has a reasonable expectation that the Association has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

II. Membership Subscriptions

Subscriptions are accounted for on a receivable basis. Arrears and amounts outstanding have been included after making provision for the amounts which are deemed irrecoverable.

III. Fixed Assets

Fixed Assets are stated at historical cost.

Depreciation is provided on all fixed assets to write each asset down to its estimated residual value evenly over its expected useful life as follows:-

Office Furniture and Equipment	Over 10 years
Computer Equipment	Over 4 years
Campaign Equipment	Over 5 years
Motor Vehicles	Over 4 years

Profit or loss on disposal of tangible fixed assets is calculated as disposal proceeds less opening carrying value.

IV. Fixed Investments

Investments are stated in the balance sheet at their open market value. Provision is made against investments where there is a permanent diminution in market value to below cost. There was no such provision at the year-end or at the prior year-end.

Investment income is accounted for on a cash received basis.

V. Taxation

Provision for taxation has been made in respect of all income brought into these accounts where such income is subject to taxation. No provision for deferred taxation is made as the Association does not intend to dispose of its investment assets in the foreseeable future.

THE BRITISH AIR LINE PILOTS ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

VI. Legal Costs

The Association accounts for legal fees and related disbursements on an accruals basis.

VII. Operating Leases

Rentals payable under operating leases are charged in the income and expenditure account on a straight line basis over the lease term.

VIII. Pension Costs

The BALPA 1973 scheme

This is an occupational defined benefit scheme.

Group Income and Expenditure Account and Balance Sheet

With regard to the group income and expenditure account, the defined benefit pension scheme current service costs are charged within staff costs of each entity. The expected return on the scheme assets less the scheme interest costs are charged to net pension finance costs. The scheme actuarial gains and losses are recognised immediately as other recognised gains and losses. The defined benefit scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term to the scheme liabilities. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

BALPA Income and Expenditure Account and Balance Sheet

As it is not possible to identify BALPA's share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis, as required by FRS17 "Retirement benefits", BALPA accounts for the scheme as if it were a defined contribution scheme in its Income and Expenditure Account and Balance Sheet. The contributions, which are in accordance with the recommendations of the actuary, are charged in the period in which the salaries to which they relate are payable.

The Standard Life scheme (GSIPP) Group Self Invested Personal Pension

This is a defined contribution group personal pension plan. Employer's pensions costs are charged in the period in which the salaries to which they relate are payable.


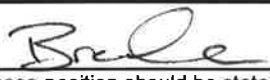
ACCOUNTING POLICIES

(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.

<p><i>SECRETARY</i> Secretary's Signature: <u></u> Name: <u>BRIAN STRUTTON</u> Date: <u>7/6/2017</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>BRENDAN O'NEAL</u> Date: <u>7/6/2017</u></p>
---	---

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	X
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	X	NO	<input type="checkbox"/>

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH AIR LINE PILOTS ASSOCIATION

We have audited the financial statements of the British Air Line Pilots Association for the year ended 31 December 2016 which comprise the Statement of Comprehensive Income, the Statement of Financial Position and the related notes. 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).

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association'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 Association and the Association's members as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Officers and Auditors for the Financial Statements

The Association's officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the Association to;

- keep proper accounting records which give a true and fair view of the state of affairs of the British Air Line Pilots Association and explain its transactions;
- establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances;
- prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet; and
- provide members of the British Air Line Pilots Association with a statement of income and expenditure for the year.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations 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.

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 Introduction to the Consolidated Annual Accounts 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 the Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the British Air Line Pilots Association affairs as at 31 December 2016 and of its transactions 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 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 Trades Union and Labour Relations 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.
- we have not received all the information and explanations we require for our audit.

Moore Stephens LLP

Moore Stephens LLP

Chartered Accountants and Statutory Auditors
London

Date: 12 June 2017

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES/ NO

If "No" please explain below.

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

YES/ NO

If "No" please explain below.

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

YES/ NO

If "No" please explain below.

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

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	Moore Stephens LLP	
Name(s):	Moore Stephens LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	150 Aldersgate Street London EC1A 4AB	
Date:	12 June 2017	
Contact name and telephone number:	Philip Clark	

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

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

5. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO


6. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 5 or 6 is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	PHILIP CLARK
Address	MOORE STEPHENS LLP 150 ALDERSGATE STREET LONDON EC1A 4AB
Date	12 JUNE 2017
Contact name and telephone number	PHILIP CLARK 0207 509 9305

MEMBERSHIP AUDIT CERTIFICATE

SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:

Signature	
Name	
Office held	
Date	