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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:

Association of Revenue and Customs

Year ended:

31 December 2016

List no:

708T

Head or Main Office:

8 Leake Street
London
SE1 7NN

Website address (if available)

www.fda.org.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

Dave Penman

Telephone Number:

070 7401 5555

Contact name for queries regarding

Zohra Francis

Telephone Number:

0207 401 5581

E-mail:

Zohra@fda.org.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
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2017)

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	1341	50		1	1392
FEMALE	951	28		2	981
TOTAL	2292	78		3	2373

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

	30
Number of members at end of year contributing to the General Fund	2251

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:

FDA

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

and names:

1.

Title of Office	Name of Offer Holding office	Current Yes (bold), No	Date Ceasing to hold office/Appointed
President	Tony Wallace	No	Resigned AGM 2016
President	Vicky Johnson	Yes	From 2016 AGM
Treasurer	Eugene Mitchell	Yes	Re-elected 2016 AGM
Deputy President	John Parkhouse	No (2014-2016)	Resigned AGM 2016
Deputy President	Paula Houghton	Yes	From 2016 AGM
Vice President	Helen Baird-Parker	Yes	Re-elected Jan 2016, post runs from 2016 AGM
Vice President	Julie Blayney	Yes	“ ”
Vice President	Laurence Hutton	Yes	“ ”
Vice President	Dave Cooper	Yes	“ ”
Vice President	Iain Campbell	Yes	“ ”
Vice President	Graham Flew	Yes	“ ”
Committee	Dave Stuart	Yes	“ ”
Committee	Andy Nixon	Yes	“ ”
Committee	Michelle Wyer	Yes	“ ”
Committee	Blair Gardener	Yes	Re-Elected 2016 AGM, Resigned November 2016
Committee	Frances Hunter	Yes	Re-elected March 2016 Resigned November 2016
Committee	Fahad Akhtar	Yes	Elected March 2016
Committee	Will Richardson	Yes	Re-elected
Committee	Amy Carr	Yes	Re-elected March 2016
Committee	Spencer Munn	Yes	Re-elected
Committee	Jim Rogers	Yes	Re-elected March 2016
Committee	Spencer Munn	Yes	Elected March 2016
Committee	Tony Wallace	Yes	Elected March 2016
Committee	Benjamin Barnett	By-Election	June 2016
Committee	Ashley Falla	By-election	June 2016
Committee	Joshua Flew	By-Election	June 2016
Committee	Heather Morrison	By-election	June 2016
Committee	Paula Houghton	No	See above
Committee	Eva Braniff	No	Resigned AGM 2016
Committee	James Ewington	No	Resigned AGM 2016
Committee	Jeremy Burrows	No	Resigned March 2016
Committee	Julie Blayney	No	See above
Committee	James Mullen	No	
Committee	Steve McFarlane	No	Resigned 2016 AGM

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		197,024
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		12,847
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	209,871
EXPENDITURE		
Benefits to members (as at page 5)		187,536
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	187,536
Surplus (deficit) for year		22,335
Amount of general fund at beginning of year		153,613
Amount of general fund at end of year		175,948

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Centre and Casework	10,244	brought forward Education and Training services	
Legal fees	52,049	Training	3,353
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Stationery, printing and postage	2,422		
Campaigns	336		
ARC News	35,638	Salary Costs	
Web development and support	6,000		
Advisory Services			
Audit	1,650		
Accounting Advice	600	Other Benefits and Grants (specify)	
Dispute Benefits		Diaries	2,934
		Committee & Officers	48,368
		Conference & AGM	23,071
		Sundry expenses	871
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	187,536

(See notes 24 and 25)

FUND 2		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 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 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)		

(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		5,358
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	5,358
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	128,463
		Amount of political fund at the end of year (as Balance Sheet)	133,851
		Number of members at end of year contributing to the political fund	1784
		Number of members at end of the year not contributing to the political fund	589
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	0

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

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		
Legal and Professional fees		
Accountancy Fees		
Website development and support		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Campaigns		
Member communications & Diaries		
Centre and Casework		
Training		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Sundry expenses		
Total		
Charged to:		
	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		

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)			
		Total investment income	12,847
		Credited to:	
		General Fund (Page 3)	12,847
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	12,847

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
232,369	Quoted (Market value £ 242,369)		245,117
10,000	Unquoted		10,000
242,369	Total Investments		255,117
	Other Assets		
	Loans to other trade unions		
14,542	Sundry debtors		20,222
44,672	Cash at bank and in hand		46,304
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
59,214	Total of other assets		66,526
	TOTAL ASSETS		321,643
154,411	Fund (Account General)		153,613
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
128,463	Political Fund (Account)		133,851
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
19,507	Sundry creditors		11,844
	Accrued expenses		
	Provisions		
	Other liabilities		
19,507	TOTAL LIABILITIES		11,844
301,583	TOTAL ASSETS		309,799

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

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 type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" 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 £
INCOME			
From Members	197,024	5,388	202,412
From Investments			12,847
Other Income (including increases by revaluation of assets)			
Total Income			215,259
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			187,536
Funds at beginning of year (including reserves)	153,613	128,463	282,076
Funds at end of year (including reserves)	175,948	133,851	309,799
ASSETS			
Fixed Assets			255,117
Investment Assets			66,526
Other Assets			
Total Assets			321,643
LIABILITIES			
Total Liabilities			11,844
NET ASSETS (Total Assets less Total Liabilities)			309,799

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.

See attached

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.


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>ZOHRA FRANCIS</u> Date: <u>7/6/17</u>	Chairman's Signature: <u>Vicky Johnson</u> (or other official whose position should be stated) Name: <u>VICKY JOHNSON</u> Date: <u>7/6/17</u>
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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	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input 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 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)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

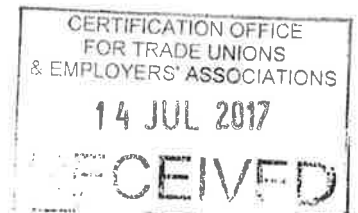
AUDITOR'S REPORT (section one)

See attached.

Signature(s) of auditor or auditors:	<i>Civvals Ltd</i>	
Name(s):	CIVVALS LIMITED	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS ICAEW	
Address(es):	50 SEYMOUR STREET LONDON W1H 7JG	
Date:	10 / 07 / 2017	
Contact name and telephone number:	MARK TULLETT 020 7258 3461	



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

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

LOUISA FRANCIS

Office held

SECRETARY

Date

13.7.2017

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS
14 JUL 2017

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The accounts for the year ended 31 December 2016 show a surplus of £22,335. This is the first surplus we have reported for a while and is a combination of action taken that has reduced our costs and the inclusion again this year of the income earned on our investments and reinvested in them. Distributions totalling £12,747 have been added to the cost of our investments. I am sorry to say that obtaining confirmation of this investment income has again taken some time and effort and resulted in a delay in finalisation of these accounts.

Our net assets have increased by £27,723 to £309,799. This reflects our investments at cost of £255,117 rather than their value at 31 December 2016 of £782,280. This difference between value and cost provides us with some headroom for absorbing unexpected shocks.

However despite the relatively good financial performance in 2016 we will continue to maximise our efforts in increasing our income while reducing our costs.

Subscription income remained broadly similar in 2016 and we will continue with the drive across the section to increase our density.

As in previous years our subscription income is the 30% of members' subscriptions remitted to us by the FDA under the Transfer of Engagements dating back to us becoming a section of FDA. Each of us pays our monthly subscriptions to the FDA who retain 70% in accordance with the Transfer agreement to pay for staff and other establishment costs.

One area where we made a big saving in 2016 was in respect of Conference and the annual dinner. We held both of these in Nottingham University and maintained our numbers while also persuading ExCom to have their meeting in Nottingham to coincide with the AGM. Although the accommodation was basic the move out of London was a success and this is something we are continuing in 2017, in Manchester, and in 2018, in Birmingham. One downside of moving out of London is to break the link that we had previously between ARC AGM and the FDA's Annual Delegate Conference. As one of the largest sections of the FDA we are keen to have a sizeable presence at ADC and would encourage members to attend as delegates.

Committee and officers' expenses fell significantly again in 2016. This was offset to some extent by a significant increase in centre expenses. Centre expenses includes among other things our expenses incurred by members, other than committee members, on caseworking. All committee members' expenses are included within committee and officers' expenses, irrespective of the nature of the work they have been doing. In 2016 one former committee member continued to be heavily involved in providing support to members.

Committee and officers' expenses are the most significant element of our expenditure and I am grateful that all committee members do everything they can to keep this as low as possible. We have reduced these significantly over the last few years and any future reductions will likely be fairly minimal, particularly as we are nearly up to full complement of committee members.

There were no postal ballots in 2016 requiring administration by Popularis. In 2015 we conducted one such ballot.

Our legal fees continue to be significant and for 2016 are almost exclusively related to our equal pay fight. We are awaiting the outcome of the Naeem case before deciding on our future strategy.

Our spend on campaigns is minimal compared to 2015. The majority of our spend in 2015 was our contribution to the FDA's spend with Connect, our lobbying and PR consultants. With effect from November 2015 we have stopped subscribing for lobbying support. In 2016

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.



Eugene Mitchell, Treasurer, on behalf of trustees.

8 May 2017

**BALANCE SHEET
AS AT 31 DECEMBER 2016**

	2016		2015		notes
	£	£	£	£	
<i>FIXED ASSETS</i>					
Investments		255,117		242,369	1
		<u>255,117</u>		<u>242,369</u>	
<i>CURRENT ASSETS</i>					
Debtors	20,222		14,542		2
Cash at bank and current investments	46,304		44,672		3
	<u>66,526</u>		<u>59,214</u>		
<i>CURRENT LIABILITIES</i>					
Creditors	<u>11,844</u>		<u>19,507</u>		4
Net current assets		54,682		39,707	
<i>NET ASSETS</i>		<u>309,799</u>		<u>282,076</u>	
<i>MEMBERS' FUNDS</i>					
Political Fund		133,851		128,463	5
General Fund brought forward		153,613		154,411	
Surplus/(Deficit) for year		22,335		(798)	
		<u>309,799</u>		<u>282,076</u>	

The balance sheet as at 31 December 2016 and the income and expenditure account for the year then ended are certified correct to the best of my knowledge and belief.


E Mitchell
Treasurer

Date: 8 May 2017

6. Investments

Investments	2016			2015		
	number	cost	value	number	cost	value
Unit Trusts						
Scottish Widows Ethical	49,341.19	36,491	69,522	49,341.19	35,597	62,614
Edentree Amity A	45,851.75	32,949	100,828	45,160.69	31,483	97,366
Kames Ethical A	88,626.29	35,847	160,290	88,626.29	33,533	161,920
F&C Responsible UK Income	85,010.61	66,265	204,621	85,010.61	58,354	197,650
F&C Responsible Global Equity	13,232.74	12,500	58,925	13,232.74	12,500	48,220
Henderson Global Care Growth	23,596.29	33,215	57,480	23,596.29	33,215	47,688
Jupiter Ecology	34,781.96	27,850	120,464	34,733.84	27,687	100,176
		<u>245,117</u>	<u>772,130</u>		<u>232,369</u>	<u>715,634</u>
Shares						
	number	2016 cost	value	number	2015 cost	value
Lloyds plc (formerly HBOS Group plc)	191	-	150	191	-	150
Unity Trust Bank plc	10,000	10,000	10,000	10,000	10,000	10,000
		<u>10,000</u>	<u>10,150</u>		<u>10,000</u>	<u>10,150</u>
Totals		<u>255,117</u>	<u>782,280</u>		<u>242,369</u>	<u>725,784</u>

We received distributions of units with a value of £12,748 from some of our investments during 2016. This has been added to the cost of the relevant investments and included as investment income in the income and expenditure account. We also received interest of £99.

7. Campaigns

Materials and expenses (excluding committee members' expenses) on:

	2016	2015
Contribution to Connect	-	16,500
Public Understanding	336	5,644
Day of action	-	-
	<u>336</u>	<u>22,144</u>

- give a true and fair view of the state of the Union's affairs as at 31 December 2016 and of its transactions for the year ended on that date.
- 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 Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you if, in our opinion:

- adequate 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.


CIVVALS LIMITED
Statutory Auditors and
Chartered Accountants
Date: 8 May 2017

50 Seymour Street
London
W1H 7JG