

- 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:	COMMUNITY
Year ended:	31 DECEMBER 2016
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	ROY RICKHUSS
Telephone Number:	0207 420 4000
Contact name for queries regarding	SARAH WOLD
Telephone Number:	0207 420 4026
E-mail:	swold@community-tu.org

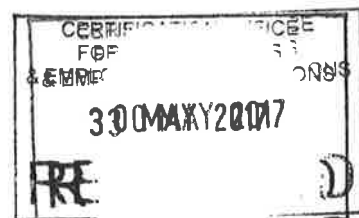
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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
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)

OFFICERS IN POST AS AT 31 DECEMBER 2016

Mr R Rickhuss General Secretary

NEC Members

Ms T Gillies		
Mr R Clark		
Mr J Stead		
Mr P Hobson		
Mr I Smith		
Mr P McBean		
Mr C Royston		
Mr P Mills	President	Appointed February 2016
Mr P Rees		
Mr G Keogh		
Mr A Coombs	Trustee	Appointed February 2016
Mr D Fairbairn	Trustee	Appointed February 2016
Mr K Jordan		
Mr C Rice		
Mr T Butler		
Mr R Mooney	Trustee	Appointed February 2016
Ms J Thomas	Vice President	Appointed February 2016
Mrs T Barlow		
Mrs S Mather		
Mrs C Hodgson		

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	18,227	102			18,329
FEMALE	5,072	74			5,146
TOTAL	23,299	176			A 23,475

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

351
22,716

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
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
INCOME		
From Members: Contributions and Subscriptions		3,299
From Members: Other income from members (specify)		
Total other income from members		3,299
Total of all income from members		
Investment income (as at page 12)		3,885
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	6,978	
Total of other income (as at page 4)		6,978
		TOTAL INCOME
		14,162
EXPENDITURE		
Benefits to members (as at page 5)		1,316
Administrative expenses (as at page 10)		6,575
Federation and other bodies (specify)		
GFTU 19, Industrial 35, TUC 87, Misc 9	150	
Net FRS 17 pensions movement	5,276	
Total expenditure Federation and other bodies		5,426
Taxation		
		TOTAL EXPENDITURE
		13,317
		845
Surplus (deficit) for year		845
		68,053
Amount of general fund at beginning of year		68,053
		68,898
Amount of general fund at end of year		68,898

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£000's	£000's
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Change in Investment Values	3,396	
Gain on disposal of fixed asset	3,546	
Legal service refunds	36	
TOTAL OTHER INCOME		6,978
TOTAL OF ALL OTHER INCOME		6,978

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£000's		£000's
Representation – Employment Related Issues	363	brought forward	489
		Education and Training services	276
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	126	Salary Costs	199
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Benefits scheme	51
		Bereavement	79
		Child	10
		Convalescent home	12
		Organising / Recruitment	195
		Retirement	5
Other Cash Payments			
carried forward	489	Total (should agree with figure in General Fund)	1,316

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Benevolent Fund	£000's	£000's
Income			
	From members		27
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	27
Expenditure			
	Benefits to members		36
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	36
		Surplus (Deficit) for the year	(9)
		Amount of fund at beginning of year	74
		Amount of fund at the end of year (as Balance Sheet)	65
		Number of members contributing at end of year	22,716

FUND 3		Fund Account	
Name:	Futures Fund	£000's	£000's
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure			
	Benefits to members		84
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	84
		Surplus (Deficit) for the year	(84)
		Amount of fund at beginning of year	3,000
		Amount of fund at the end of year (as Balance Sheet)	2,916

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		
		£000's	£000's	
Income	Members contributions and levies		198	
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income	198	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Affiliations, donations	63		
	Administration expenses in connection with political objects (specify) Members attending conferences and meetings	22		
	Non-political expenditure			
			Total expenditure	85
			Surplus (deficit) for year	113
		Amount of political fund at beginning of year	52	
		Amount of political fund at the end of year (as Balance Sheet)	165	
		Number of members at end of year contributing to the political fund	17,960	
		Number of members at end of the year not contributing to the political fund	5,515	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			5,203	

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		£000's
Remuneration and expenses of staff		3,956
Salaries and Wages included in above	£2,960	
Auditors' fees		41
Legal and Professional fees		329
Occupancy costs		861
Stationery, printing, postage, telephone, etc.		358
Expenses of Executive Committee (Head Office)		69
xpenses of conferences		80
Other administrative expenses (specify)		
Branch exps 407, Insurance 74, Motor exps 40		521
Donations 16, Bank charges 9, Sundry exps 20		45
Badges / Regalia		18
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		48
Mortgages		
Other loans		
Depreciation		249
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	6,575
Charged to:	General Fund (Page 3)	6,575
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	6,575

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary: Roy Rickhuss	109,003	13,632	22,740	Car / Fuel 8,143 Other 588	8,731	154,106
NEC T Barlow	531					531
NEC P Mills	847					847
NEC – Nil Return						
Ross Clark, Tiffany Gillies						
Peter Hobson, John Stead						
Paul McBean, Ian Smith						
Clive Royston, Alan Coombs						
Gary Keogh, Peter Rees						
Dougie Fairbairn, Keith Jordan						
Tom Butler, Chris Rice						
Robert Mooney, Sue Mather						
Jacqui Thomas, Carol Hodgeson						

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£000's	£000's
13,786	Fixed Assets (at page 14)		13,608
	Investments (as per analysis on page 15)		
68,967	Quoted (Market value £ 72,812)	72,812	
1,486	Unquoted	1,672	
	Total Investments	74,484	88,092
	Other Assets		
	Loans to other trade unions		
262	Sundry debtors & prepayments	2,036	
1,676	Cash at bank and in hand	1,725	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		3,761
	Total of other assets		
86,177	TOTAL ASSETS		91,853
68,053	General Fund (Account)		68,898
74	Benevolent Fund (Account)		65
3,000	Futures Fund (Account)		2,916
	Superannuation Fund (Account)		
52	Political Fund (Account)		165
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
2,478	Loans: Other	2,193	
	Bank overdraft		
	Tax payable		
	Sundry creditors		
830	Accrued expenses	650	
	Provisions		
11,690	Other liabilities FRS 17 Pensions	16,966	
	TOTAL LIABILITIES		19,809
86,177	TOTAL ASSETS		91,853

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	2,651	250	278	545	10,715	14,439
Additions			29	199		228
Disposals				(195)	(100)	(295)
Revaluation/Transfer s						
At end of year	2,651	250	307	549	10,615	14,372
Accumulated Depreciation						
At start of year	114	67	204	268		653
Charges for year	45	50	32	122		249
Disposals				(138)		(138)
Revaluation/Transfer s						
At end of year	159	117	236	252		764
Net book value at end of year	2,492	133	71	297	10,615	13,608
Net book value at end of previous year	2,537	183	74	277	10,715	13,786

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	67,859	
Government Securities (Gilts)	137	
Other quoted securities (to be specified)		
Debentures & Bonds	4,816	
TOTAL QUOTED (as Balance Sheet)	72,812	
Market Value of Quoted Investment	72,812	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages	655	
Bank and Building Societies		
Unity Trust Bank – shares 269 / short term cash dep 150	419 250	
Aberdeen Asset PPPS 12, Welsh RFU 48, Misc 1	61	
Other unquoted investments (to be specified)		
Stotfold 115, Kings Lynn 116 Dalgetty Bay 56	287	
TOTAL UNQUOTED (as Balance Sheet)	1,672	
Market Value of Unquoted Investments	1,672	

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)		
Communitas EU Ltd	03964433		
Community in Spain SSL	B 54261607 (Spain)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £	Political Funds £	Total Funds £
INCOME			
From Members	3,326	198	3,524
From Investments	3,885		3,885
Other Income (including increases by revaluation of assets)	6,978		6,978
Total Income	14,189	198	14,387
EXPENDITURE			
(including decreases by revaluation of assets)	13,437	85	13,522
Total Expenditure	13,437	85	13,522
Funds at beginning of year (including reserves)	71,127	52	71,179
Funds at end of year (including reserves)	71,879	165	72,044
ASSETS			
Fixed Assets			13,608
Investment Assets			74,484
Other Assets			3,761
		Total Assets	91,853
LIABILITIES			
		Total Liabilities	19,809
NET ASSETS (Total Assets less Total Liabilities)			72,044

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 instruction text.

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>R. Rickhuss</u>	Chairman's Signature: <u>[Signature]</u> <small>(or other official whose position should be stated)</small>
Name: Roy Rickhuss Date: <u>11 MAY 2017</u>	Name: John Park, Assistant General Secretary Date: <u>11 MAY 2017</u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

**ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2016**

Realised gains and losses

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

Leases

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

Branches

The expenditure in the year is controlled from Head Office. Branches do not have separate bank accounts and all expenses are claimed from Head Office.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Union considers that there were no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

The Union is involved in numerous ongoing legal cases on behalf of its members, the outcomes of which are not certain. Provision has been made in respect of those cases where the Union will probably have to bear the cost.

COMMUNITY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

1 CONTRIBUTIONS	2016 £'000	2015 £'000
General Fund	3,299	3,885
Political Fund	198	219
Benevolent Fund	27	28
	<u>3,524</u>	<u>4,132</u>
2 INVESTMENT INCOME	2016 £'000	2015 £'000
Income from investments	3,302	3,248
Rental income	627	192
(Loss)/Gain on disposal of investments	(44)	131
	<u>3,885</u>	<u>3,571</u>
3 OTHER INCOME	2016 £'000	2015 £'000
General Fund:		
Legal service refunds	<u>36</u>	<u>54</u>
Political Fund:		
Legacy income	<u>--</u>	<u>48</u>
4 MEMBERSHIP ACTIVITY	2016 £'000	2015 £'000
Benefits scheme	51	48
Bereavement benefits	79	68
Child benefits	10	12
Convalescent home	12	15
Driver Care Plus	--	(1)
Expenses of members attending schools	276	472
Legal expenses: general	363	197
Regional organiser / National officer expenses	199	210
Publications	79	95
National & regional campaigns	195	178
Retirement benefits	5	5
VAT paid	47	22
	<u>1,316</u>	<u>1,321</u>

COMMUNITY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

5 BRANCHES	2016 £'000	2015 £'000
Delegation expenses	254	214
Branch secretary honorarium	153	174
	<u>407</u>	<u>388</u>
6 PERSONNEL COSTS	2016 £'000	2015 £'000
Salaries	2,960	3,118
National Insurance	324	306
Staff superannuation - Contributions	372	388
Staff superannuation - Additional payments	300	300
	<u>3,956</u>	<u>4,112</u>
Number of employees at the balance sheet date	2016 Number	2015 Number
Full time Union officials and organisers	24	24
Membership support staff	10	10
Administration staff	33	33
	<u>67</u>	<u>67</u>
7 ADMINISTRATION	2016 £'000	2015 £'000
Postage and telephone	196	194
Printing and stationery	162	157
Audit fees	41	41
Legal and professional charges	329	275
Insurance	74	74
Motor expenses	40	38
Donations	16	54
Bank charges	9	9
Bank interest payable	48	56
Badges/regalia etc.	18	29
Sundry expenses	20	21
	<u>953</u>	<u>948</u>

COMMUNITY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

8 CONFERENCE AND COMMITTEE COSTS	2016 £'000	2015 £'000
Executive council meetings	69	64
Biennial delegate conference	32	350
Exhibition costs	48	62
	<u>149</u>	<u>476</u>
	<u>149</u>	<u>476</u>
9 AFFILIATION FEES	2016 £'000	2015 £'000
CSEU	2	2
General Federation of Trade Unions	19	19
ICTU	1	1
Industrial	35	30
National Pensioners Convention	1	1
Scottish TUC	4	4
ShareAction	--	1
T.U.C	87	87
Wales TUC	1	1
	<u>150</u>	<u>146</u>
	<u>150</u>	<u>146</u>
10 PROPERTY AND EQUIPMENT COSTS	2016 £'000	2015 £'000
IT and equipment	100	130
Depreciation	249	313
Head office	343	250
Regional offices	418	423
	<u>1,110</u>	<u>1,116</u>
	<u>1,110</u>	<u>1,116</u>

COMMUNITY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

11 TANGIBLE ASSETS

	Freehold Properties £'000	Furniture and Equipment £'000	Leasehold Imp'ments £'000	Motor Vehicles £'000	Total £'000
Cost					
At 1 January 2016	2,651	278	250	545	3,724
Additions	--	29	--	199	228
Disposals	--	--	--	(195)	(195)
At 31 December 2016	2,651	307	250	549	3,757
Depreciation					
At 1 January 2016	114	204	67	268	653
Charge for the Year	45	32	50	122	249
Disposals	--	--	--	(138)	(138)
At 31 December 2016	159	236	117	252	764
Net book value					
At 31 December 2016	2,492	71	133	297	2,993
At 31 December 2015	2,537	74	183	277	3,071

12 INVESTMENT PROPERTIES

	2016 £'000	2015 £'000
Valuation		
At 1 January 2016	10,715	10,715
Additions	--	--
Disposals	(100)	--
Change in market value	--	--
At 31 December 2016	10,615	10,715

13 INVESTMENTS

	Listed investments £'000	Sundry investments £'000	Loans and mortgages £'000	Total £'000
Market value				
At 1 January 2016	68,967	960	526	70,453
Additions	4,292	632	192	5,116
Disposals	(3,843)	(575)	(63)	(4,481)
Change in market value	3,396	--	--	3,396
At 31 December 2016	72,812	1,017	655	74,484
Cost				
	43,309	1,017	655	44,981

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

14 DEBTORS

	2016 £'000	2015 £'000
Trade debtors	34	67
Deferred consideration Earls Barton land sale	1,775	--
Other debtors	227	195
	<u>2,036</u>	<u>262</u>

15 CREDITORS

	2016 £'000	2015 £'000
Trade creditors	218	259
Other creditors	432	571
Bank loan due within one year	291	283
	<u>941</u>	<u>1,113</u>

16 BANK LOANS

	2016 £'000	2015 £'000
Bank loan due after one year	<u>1,902</u>	<u>2,195</u>

LOAN MATURITY ANALYSIS

Debt due within one year	291	283
In more than one year but not more than two years	297	289
In more than two years but not more than five years	926	598
In more than five years	679	1,308
	<u>2,193</u>	<u>2,478</u>

The bank loan is repayable by monthly instalments over ten years. The applicable rate of interest is 1.65% over the bank base rate. The bank loans are secured by a Letter of Negative Pledge and Undertaking from the Union's investment portfolio manager confirming they will not allow the Union's investment fund portfolio to fall below a market value of £9,000,000.

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

17 COMMITMENTS UNDER OPERATING LEASES

LESSEE

At 31 December 2016, the Union had obligations of total future minimum lease payments under non-cancellable operating leases for the following periods:

	Land & Buildings		Other	
	2016 £'000	2015 £'000	2016 £'000	2015 £'000
Expiry date:				
No later than 1 year	221	132	52	46
Later than 1 year, no later than 5 years	800	397	152	35
Later than 5 years	--	--	--	--
	<u>1,021</u>	<u>529</u>	<u>204</u>	<u>81</u>

The lease payments recognised as an expense during the year amounted to £203,553 (2015: £180,979).

LESSOR

At 31 December 2016, the Union had contractual future minimum lease receipts under non-cancellable operating leases for the following periods:

	Land & Buildings	
	2016 £'000	2015 £'000
Expiry date:		
No later than 1 year	677	660
Later than 1 year, no later than 5 years	2,068	2,640
Later than 5 years	--	--
	<u>2,745</u>	<u>3,300</u>

The lease receipts recognised as rental income during the year amounted to £585,823 (2015: £276,964).

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016**

18 STAFF PENSION SCHEMES

The Union operates a final salary defined benefit pension scheme for its employees and officials, which is funded by the payment of contributions. The assets of the scheme are held in a separately administered fund controlled by the trustees of the scheme.

Community and the trustees of the scheme have agreed a funding plan to ensure that the scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 17 May 2016 whereby Community will continue to pay 20.9% of pensionable salaries to 30 June 2029 to cover accrual of benefits for future service, and continue to pay £300,000 per annum to 30 June 2029 to fund the deficit.

The Union estimates that it will make contributions to the scheme totalling £594,000 for the year beginning 1 January 2017.

The valuation used for FRS102 disclosures has been based on a full assessment of the scheme as at 31 March 2015, which was the date of the last formal actuarial valuation which is ongoing. The present values of the defined benefit obligation, the related current service cost and any past service costs were measured using the projected unit credit method.

Net defined benefit pension liability at the balance sheet date

	2016 £'000	2015 £'000
Fair value of scheme assets	42,348	34,812
Present value of defined benefit pension obligations	(59,314)	(46,502)
Net defined benefit pension liability	<u>(16,966)</u>	<u>(11,690)</u>

The principal actuarial assumptions used at the balance sheet date were:

	2016 %	2015 %
Rate of increase in pensionable salaries	3.60	4.40
Rate of increase in pensions in payment	3.60	3.40
Discount rate for scheme liabilities	2.70	4.00
Rate of inflation (RPI/CPI)	3.60/2.60	3.40/2.40

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

18 STAFF PENSION SCHEMES (continued)

**Reconciliation of opening and closing balances of the present value
of defined benefit pension obligations**

	2016	2015
	£'000	£'000
Scheme liabilities at start of year	46,502	50,345
Current service cost	373	600
Administration expenses	143	103
Interest cost	1,826	1,727
Actual contributions - members	117	124
Actual benefit payments by the scheme	(1,713)	(2,021)
Remeasurement losses/(gains)	12,066	(4,376)
Scheme liabilities at end of year	<u>59,314</u>	<u>46,502</u>

The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year.

Reconciliation of opening and closing balances of the fair value of scheme assets

	2016	2015
	£'000	£'000
Fair value of scheme assets at start of year	34,812	35,722
Actual contributions - employer	580	604
Actual contributions - members	117	124
Interest income	1,372	1,228
Remeasurement gains/(losses)	7,180	(845)
Actual benefit payments by the scheme	(1,713)	(2,021)
Fair value of scheme assets at end of year	<u>42,348</u>	<u>34,812</u>

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

18 STAFF PENSION SCHEMES (continued)

Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income

Income and expenditure account

	2016	2015
	£'000	£'000
<i>Employment costs</i>		
Current service cost	373	600
Administration expenses	143	103
Total employment cost	<u>516</u>	<u>703</u>
<i>Investment income</i>		
Interest income on scheme assets	(1,372)	(1,228)
Interest expense on scheme liabilities	1,826	1,727
Net interest cost	<u>454</u>	<u>499</u>
Charge to income and expenditure	970	1,202
Employer contributions	(580)	(604)
Net pension scheme expenditure	<u>390</u>	<u>598</u>

Remeasurement of the net defined benefit pension liability recognised in other comprehensive income

	2016	2015
	£'000	£'000
Return on scheme assets less interest income	7,180	(845)
Actuarial (loss)/gain on assumptions	(12,907)	2,880
Actuarial gain on experience	841	1,496
Remeasurement of scheme liability	<u>(4,886)</u>	<u>3,531</u>

COMMUNITY

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2016

18 STAFF PENSION SCHEMES (continued)

Analysis of fair value of scheme assets	2016 £'000	2015 £'000
Equities	17,294	13,706
Government bonds	-	-
Index linked bonds	19,071	15,360
Corporate bonds	2,008	1,741
Property	3,741	3,745
Cash	234	260
Total fair value of scheme assets	<u>42,348</u>	<u>34,812</u>

19 RELATED PARTIES

During the period, goods and services were invoiced to Communitas EU Ltd which amounted to £2,276 (2015 : £6,177) whilst goods and services were purchased from Communitas EU Ltd that amounted to £18,655 (2015: £32,846).

In addition, Communitas EU Ltd received overhead funding from Community of £97,187 (2015 : £110,000).

As at the 31st December 2016, Community owed Communitas EU Ltd £4,916 (2015 : £9,333), whilst Communitas EU Ltd owed Community £351 (2015: £152).

20 POST BALANCE SHEET EVENTS

On 1 January 2017, the Union of Finance Staff (UFS) entered into a Transfer of Engagements with Community Union.

COMMUNITY

STATEMENT TO MEMBERS
YEAR ENDED 31 DECEMBER 2016

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

GENERAL FUND	2016 £'000	2015 £'000
Contribution from members	3,299	3,885
Investment income	3,885	3,571
Other income	36	54
Total income	<u>7,220</u>	<u>7,510</u>
Total expenditure	<u>(8,041)</u>	<u>(8,507)</u>
Operating result	<u>(821)</u>	<u>(997)</u>
Other items	6,552	(1,599)
Surplus/(Deficit) for the year	<u><u>5,731</u></u>	<u><u>(2,596)</u></u>

POLITICAL FUND	2016 £'000	2015 £'000
Contribution from members	198	219
Other income	--	48
Total income	<u>198</u>	<u>267</u>
Total Expenditure	<u>(85)</u>	<u>(229)</u>
Surplus for the year	<u><u>113</u></u>	<u><u>38</u></u>

BENEVOLENT FUND	2016 £'000	2015 £'000
Total income	27	28
Total expenditure	(36)	(27)
(Deficit)/Surplus for the year	<u><u>(9)</u></u>	<u><u>1</u></u>

FUTURES FUND	2016 £'000	2015 £'000
Transfer from General Fund	--	3,000
Total expenditure	(84)	--
(Deficit)/Surplus for the year	<u><u>(84)</u></u>	<u><u>3,000</u></u>

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):

H W Fisher & Co.

Name(s):

H W Fisher & Company

Profession(s) or Calling(s):

**Chartered Accountants
Statutory Auditor**

Address(es):

**Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom**

Date:

26 May 2017

Contact name and telephone number:

**Sailesh P Mehta
020 7388 7000**

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

We have audited the financial statements of Community for the year ended 31 December 2016, set out on pages 3 to 22. 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 2016 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
Chartered Accountants
Statutory Auditor

Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom

Dated: 26 May 2017

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

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

1. 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

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


YES

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	Ian Robinson
Address	Electoral Reform Services Ltd The Election Centre 33 Clarendon Road London N8 0NW
Date	04.05.17
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909