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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:

Associated Train Crew Union

Year ended:

31 December 2015

List no:

7867

Head or Main Office:

ATCU Head Office
DBH Services Business Centre Ltd
Longfields Court
Carlton
Barnsley, S71 3GN.

Website address (if available)

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

Yes

☐

No

☒

(Click the appropriate box)

General Secretary:

Telephone Number:

Contact name for queries regarding

Mr David Nixon

Telephone Number:

01226 630166

E-mail:

headoffice@atcu.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)

Associated Train Crew Union

Officers as of 31 December 2015

Dawn Vallance – Regional Organiser

Steve Rodgers - Regional Organiser

Paul Wightman - Regional Organiser

Phil Butler - Regional Organiser and Trustee.



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					548
FEMALE					34
TOTAL					A 582

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

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

582

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

--

and names:

--

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions	43,882	
From Members: Other income from members (specify)		
Total other income from members		43,882
Total of all income from members		
Investment income (as at page 12)		
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		43,882
EXPENDITURE		
Benefits to members (as at page 5)	62	
Administrative expenses (as at page 10)	41,238	
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		41,300
TOTAL EXPENDITURE		41,300
Surplus (deficit) for year		2,582
Amount of general fund at beginning of year		(2,602)
Amount of general fund at end of year		(20)

(see notes 19 and 20)

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ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	b2	brought forward	
		Education and Training services	
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	b2	Total (should agree with figure in General Fund)	b2

(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 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)		

[illegible]

(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		26,400
Salaries and Wages included in above	£	
Auditors' fees		1,680
Legal and Professional fees		950
Occupancy costs		7,322
Stationery, printing, postage, telephone, etc.		4,687
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Bank charges	122	
Repairs	62	184
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		77
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		41,300
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		41,300

(see notes 34 to 44 below)

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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			
Credited to:			
	General Fund (Page 3)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Political Fund		
Total Investment Income			

BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		211
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		2739
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) <i>Prepayments</i>		360
	Total of other assets		3099
	TOTAL ASSETS		3310
	<div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Superannuation Fund (Account)</div> <div style="text-align: right;">Political Fund (Account)</div> <div style="text-align: right;">Revaluation Reserve</div>		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		3330
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		3330
	TOTAL ASSETS		(20)

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold Leasehold £ £		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			389			389
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			389			389
Accumulated Depreciation						
At start of year			102			102
Charges for year			77			77
Disposals						
Revaluation/Transfer s						
At end of year			179			179
Net book value at end of year			211			211
Net book value at end of previous year			288			288

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)		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES ☐NO ☐

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 ☐NO ☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

COMPANY NAME	NAMES OF SHAREHOLDERS

(see notes 58 and 59)

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	43,882		43,882
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	43,882		43,882
EXPENDITURE (including decreases by revaluation of	41,300		41,300
Total Expenditure	41,300		41,300
Funds at beginning of year (including reserves)	(2602)		(2602)
Funds at end of year (including reserves)	(20)		(20)
ASSETS			
Fixed Assets			211
Investment Assets			
Other Assets			3099
Total Assets			3310
LIABILITIES			
Total Liabilities			(3330)
NET ASSETS (Total Assets less Total Liabilities)			(20)

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.


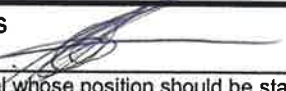
ACCOUNTING POLICIES

(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.

<p><input checked="" type="checkbox"/> Secretary's Signature: <u></u></p> <p>Name: <u>DAVID NIXON</u></p> <p>Date: <u>25 FEB 2016</u></p>	<p><input checked="" type="checkbox"/> Chairman's Signature: <u></u></p> <p>(or other official whose position should be stated)</p> <p>Name: <u>S RODGERS</u></p> <p>Date: <u>25 FEB 2016</u></p>
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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

(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~~

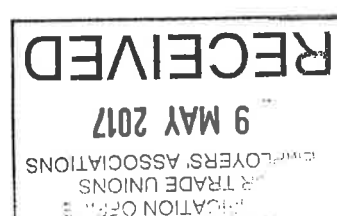
If "No" please explain below.

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 (section one)

Signature(s) of auditor or auditors:		
Name(s):	NICHOLAS HARDWICK	
Profession(s) or Calling(s):	F.C.A.	
Address(es):	SARSFIELD HOUSE 94 LOTT LANE WICKERSLEY ROTHERHAM S66 1EH	
Date:		
Contact name and telephone number:	N. HARDWICK 01709 545265	

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

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/NO

2. 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 1 or 2 above 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	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

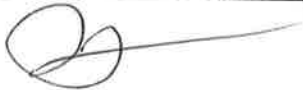
SECTION TWO

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	DAVID NIXON
Office held	NATIONAL ORGANISING COORDINATOR
Date	25 FEB 2016



Associated Train Crew Union

Financial Statements

for the Year Ended 31 December 2015

Associated Train Crew Union

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Associated Train Crew Union
Company Information

Registered office	149 Snyderdale Road Cudworth Barnsley South Yorkshire S72 8LG
Reporting Accountants	Thorntons Chartered Certified Accountants 176-178 Pontefract Road Cudworth Barnsley S72 8BE
Auditors	Hardwicks Chartered Accountants Rotherham S66 1EH

Independent Auditors' Report to the Members of Associated Train Crew Union

We have audited the financial statements for the year ended 31 December 2015 on pages 3 to 7. These financial reporting statements have been prepared under the historical cost convention and on the basis of the accounting policies set out therein.

This report is made solely to the Associated Train Crew Union's members, as a body. Our audit work has been undertaken so that we might state to the Associated Train Crew 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 Associated Train Crew Union and the Associated Train Crew Union's Members as a body, for our audit work, or for the opinions we have formed.

Respective responsibilities of the Executive Council and auditors

The Associated Train Crew Union's Executive Council is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the union has kept proper accounting records in accordance with the requirements of Section 28 of the Act, whether it has maintained a satisfactory system of control over its transaction and whether the accounts to which this report relates agree with the accounting records.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Committee in the preparation of the financial statements, and or whether the accounting policies are appropriate to the Associated Train Crew Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the Associated Train Crew Union's affairs as at 31 December 2015 and of its result for the year ended
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992

**Independent Auditors' Report to the Members of
Associated Train Crew Union**

- the Union has kept proper accounting records in accordance with Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992
- the Union has maintained a satisfactory system of control over its transactions:
and
- the accounts agree with the accounting records

N Hardwick (Senior Statutory Auditor)
for and on behalf of Hardwicks Accountants Ltd
Statutory Auditor
Chartered Accountants
Rotherham
S66 1EH

Associated Train Crew Union
Detailed Income and Expenditure Account for the year ended
31 December 2015

	2015		2014
	£	£	£
Income			
Subscriptions received		43882	46456
Administrative expenses			
Rent	3814		3744
Repairs and renewals	62		44
Telephone and fax	2632		3953
Subscriptions	1673		1429
Advertising	856		1906
Motor	417		573
Printing, post and stationery	1165		1137
Salaries and training	0		1600
Sundry expenses	0		97
Travel and subsistence	499		154
Accountancy fees	2280		3774
Management fees	26400		24600
Legal and professional fees	62		97
Hire	0		0
Bank charges and interest	122		143
Loss on disposal	0		16
Depreciation costs	77		95
	<hr/>	<hr/>	<hr/>
		(40060)	(43362)
Surplus/(Deficit) (note 2)		0	()
Other interest receivable and similar income			
Bank interest receivable		0	0
		<hr/>	<hr/>
Surplus/(Deficit) for the financial year (note 5)		3822	3094
		<hr/>	<hr/>

The notes on pages 5 to 7 form an integral part of these financial statements.

Associated Train Crew Union
Balance Sheet as at 31 December 2015

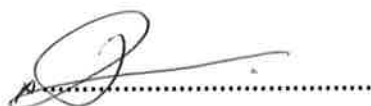
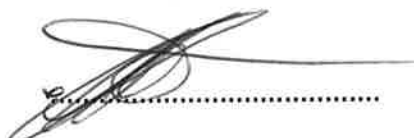
		2015	2014
		£	£
	Note		
Fixed assets			
Tangible assets	3	211	288
Current assets			
Cash at bank and in hand		2739	851
Prepayment		0	
Creditors: Amounts falling due within one year	4	(1730)	(3741)
Net current (liabilities)/assets		1008	(2890)
Net (liabilities)/assets		1220	(2602)
General Fund	5	1220	(2602)

Executive Councils Responsibilities

Under Trade union law The Associated Train Crew Unions executive Council is responsible for the keeping of proper accounting records with respect to The Associated Train Crew Unions transactions and its assets and liabilities, such accounting records to be kept that are necessary to give a true and fair view of the state of affairs of the Associated Train Crew Union and to explain its transactions and comply with the trade union and labour relations (consolidation) Act 1992

They are also responsible for establishing and maintaining a satisfactory system of control over its accounting records, its cash holdings and all of its receipts and remittances and hence they are responsible for taking reasonable steps for the prevention and detection of Fraud and other irregularities.

These accounts were approved by the members of the organising committee on 20th October 2015

The notes on pages 5 to 7 form an integral part of these financial statements.

Associated Train Crew Union

Notes to the Financial Statements for the Year Ended 31 December 2015

1 Accounting policies

Basis of preparation

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

Subscriptions

Members subscriptions are accounted for on received basis in accordance the Membership rules incorporated in the Associated Train Crew Union rule book.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
Office equipment	20% straight line basis

2 Operating (deficit)/surplus

Operating (deficit)/surplus is stated after charging:

	2015 £	2014 £
Net book value		
As at 1 January 2015		288
As at 31 December 2015		211
Loss on disposal of tangible fixed assets		18
Depreciation of tangible fixed assets	77	95

Associated Train Crew Union
Notes to the Financial Statements for the Year Ended 31 December 2015

3 Tangible fixed assets

	Plant & machinery £
Cost	
As at 1 January 2015	389
Additions	0
Disposals	(0)
As at 31 December 2015	<u>389</u>
Depreciation	
As at 1 January 2015	102
Depreciation elimination on disposals	(0)
Charge for the year	77
As at 31 December 2015	<u>179</u>
Net book value	
As at 1 January 2015	<u>288</u>
As at 31 December 2015	<u>211</u>

4 Creditors: Amounts falling due within one year

	2015 £	2014 £
Other creditors	<u>1730</u>	<u>3741</u>

5 General Fund

**General fund
reserve**

Associated Train Crew Union

Notes to the Financial Statements for the Year Ended 31 December 2015

	£
General Fund at 1 January 2015	(2602)
Surplus/Deficit of income over expenditure for the year	<u>3822</u>
General Fund at 31 December 2015	<u><u>1220</u></u>

6 Taxation

The Associated Train Crew Union is assessable to UK Corporation Tax on all investment income and capital gains arising on the sale of investments. Under Section 467 ICTA 1988 the Associated Train Crew Union obtains exemption from Income Tax and Corporation Tax in respect of its income and chargeable gains which is not trading and which is applicable and applied for the purpose of provident benefits.

7 Related Party Transactions

The Associated Train Crew Union is under control of its members.