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- 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:	Union of Shop, Distributive and Allied Workers (Usdaw)
Year ended:	31 December 2016
List no:	382T
Head or Main Office:	188 Wilmslow Road Manchester M14 6LJ
Website address (if available)	www.usdaw.org.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	John Hannett
Telephone Number:	0161 224 2804
Contact name for queries regarding	Nick Walker
Telephone Number:	0161 224 2804
E-mail:	nick.walker@usdaw.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)

ANNEXE 1 – OFFICERS IN POST

Title of Office	Name of Officer
General Secretary	John Hannett
President	Jeff Broome
Executive Council	Dennis Stinchcombe
	Barbara Wilson
	Barbara Woolford
	Simon Vincent
	Andrea Watts
	Maureen Bowen
	Brian Loughhead
	Michael Dixon
	Jean Hession
	Peter Devine
	Amy Murphy
	John Barstow
	Janet Jervis
	Christopher Winwood
	<i>Vacancy</i>

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	185,685	8,024	-	-	193,709
FEMALE	231,078	10,002	-	-	241,080
TOTAL	416,763	18,026	-	-	434,790*

* Note: The Union has one recorded member who identifies themselves as gender neutral.

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

15,288

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

429,463

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
Executive Council	Danielle McCusker	Chris Winwood	20.07.2015
Executive Council	Kevin Dolan	Election result pending at year end date	

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

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b. A federation of trade unions?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated unions:

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and names:

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GENERAL FUND

(see notes 13 to 18)

	£000s	£000s
INCOME		
From Members: Contributions and Subscriptions		33,658
From Members: Other income from members (specify)		
Branch Balances Returned	4	
Total other income from members		4
Total of all income from members		33,662
Investment income (as at page 12)		2,329
Other Income		
Income from Federations and other bodies (as at page 4)	-	
Income from any other sources (as at page 4)	1,770	
Total of other income (as at page 4)		1,770
		TOTAL INCOME
		37,761
EXPENDITURE		
Benefits to members (as at page 5)		(637)
Administrative expenses (as at page 10)		(28,784)
Federation and other bodies (specify) (see Annexe 2)		
Net Interest Expenses	(1,808)	
Allocation to Education Fund	(1,407)	
Allocation to Organising and Development Fund	(2)	
Allocation to Organising and Development Fund	164	
Total expenditure Federation and other bodies		(3,053)
Taxation		-
		TOTAL EXPENDITURE
		(32,474)
Surplus for year		5,287
Pension Scheme Actuarial Loss		(10,374)
Amount of general fund at beginning of year		31,382
Amount of general fund at end of year		26,295

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£ 000s	£ 000s
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Grant from BIS	892	
Sales of Stationery	163	
Magazine Sales and Advertising	249	
Affinity Partners Commission	54	
Legal Recoveries	395	
Miscellaneous	17	
TOTAL OTHER INCOME		1,770
TOTAL OF ALL OTHER INCOME		1,770

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£ 000s		£ 000s
Representation – Employment Related Issues Legal Costs	31	brought forward Education and Training services	31
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Sickness	289
		Maternity/Paternity	29
		Death	259
		Disablement and Distress	24
		Convalescent Homes	5
Other Cash Payments			
carried forward	31	Total (should agree with figure in General Fund)	637

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Branch Revenue Account	£ 000s	£ 000s
Income			
	From members		4,018
	Investment income (as at page 12)		34
	Other income (specify)	432	
	Total other income as specified		432
	Total Income		4,484
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(4,444)	
	Total Expenditure		(4,444)
	Surplus (Deficit) for the year		40
	Amount of fund at beginning of year		8,186
	Amount of fund at the end of year (as Balance Sheet)		8,226
	Number of members contributing at end of year		429,463

FUND 3		Fund Account	
Name:	Education Fund	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Allocation from General Fund	274	
	Total other income as specified		274
	Total Income		274
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(272)	
	Total Expenditure		(272)
	Surplus (Deficit) for the year		2
	Amount of fund at beginning of year		3
	Amount of fund at the end of year (as Balance Sheet)		5
	Number of members contributing at end of year		429,463

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	Organising and Development	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Allocation from General Fund	1,500	
	Total other income as specified		1,500
	Total Income		1,500
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(1,664)	
	Total Expenditure		(1,664)
	Surplus (Deficit) for the year		(164)
	Amount of fund at beginning of year		1,593
	Amount of fund at the end of year (as Balance Sheet)		1,429
	Number of members contributing at end of year		429,463

FUND 5		Fund Account	
Name:	Fund for International Trade Union Solidarity	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Donations	3	
	Total other income as specified		3
	Total Income		3
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(3)	
	Total Expenditure		(3)
	Surplus (Deficit) for the year		-
	Amount of fund at beginning of year		29
	Amount of fund at the end of year (as Balance Sheet)		29
	Number of members contributing at end of year		429,463

(See notes 24 and 25)

FUND 6		Fund Account	
Name:	Divisional Recruitment Fund	£ 000s	£ 000s
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		
	Transfer in from Branches	70	
	Total other income as specified		70
	Total Income		70
Expenditure			
	Benefits to members	-	
	Administrative expenses and other expenditure (as at page 10)	(63)	
	Total Expenditure		(63)
	Surplus (Deficit) for the year		(7)
	Amount of fund at beginning of year		40
	Amount of fund at the end of year (as Balance Sheet)		47
	Number of members contributing at end of year		429,463

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	
		£ 000s	£ 000s
Income	Members contributions and levies		2,150
	Investment income (as at page 12)		-
	Other income (specify)	-	
	Total other income as specified		-
	Total income		2,150
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	(1,389)	
	Administration expenses in connection with political objects (specify)	(522)	
	Non-political expenditure	-	
	Total expenditure		(1,911)
	Surplus (deficit) for year		(239)
	Amount of political fund at beginning of year		568
	Amount of political fund at the end of year (as Balance Sheet)		807
	Number of members at end of year contributing to the political fund		413,737
	Number of members at end of the year not contributing to the political fund		21,053
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		21,053

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)

		£ 000s
Administrative Expenses		
Remuneration and expenses of staff		19,316
Salaries and Wages included in above	£14,241	
Auditors' fees		42
Legal and Professional fees		737
Occupancy costs		1,343
Stationery, printing, postage, telephone, etc.		2,602
Expenses of Executive Committee (Head Office)		63
Expenses of conferences		2,189
Other administrative expenses (specify)		
Union Learning		892
Recruitment and Development		1,668
Education		1,389
Profit on Sale of Motor Vehicles		3
Ballots		55
Journal		577
Travel		582
Campaigns		235
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		-
Other loans		-
Depreciation		1,535
Taxation		-
Outgoings on land and buildings (specify)		-
Other outgoings (specify)		
	Total	33,228
Charged to:		
	General Fund (Page 3)	28,784
	Branch Fund (Account 2)	4,444
	Total	33,228

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS
(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Salary Sacrifice Pension Contributions £	Description	Value £	
General Secretary	104,294	11,720	21,118	Union Car	13,171	150,303

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £ 000s
Rent from land and buildings			(18)
Dividends (gross) from:			
Equities (e.g. shares)			239
Interest (gross) from:			
Government securities (Gilts)			141
Mortgages			-
Local Authority Bonds			-
Bank and Building Societies			27
Other investment income (specify)			
Pooled Investment Vehicles			392
Change in Market Value of Investments			1,477
Surplus on Sale of Property			105
			2,363
		Total investment income	2,363
Credited to:		General Fund (Page 3)	2,329
		Branch Fund (Account 2)	34
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Political Fund	-
		Total Investment Income	2,363

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£ 000s	£ 000s
7,316	Fixed Assets (at page 14)		6,607
	Investments (as per analysis on page 15)		
33,673	Quoted (Market value £33.673m)	28,612	
31,245	Unquoted	37,951	
	Total Investments		66,563
	Other Assets		
-	Loans to other trade unions	-	
1,791	Sundry debtors	1,851	
9,444	Cash at bank and in hand	12,147	
-	Income tax to be recovered	-	
-	Stocks of goods	-	
-	Others (specify)	-	
	Total of other assets		13,998
83,469	TOTAL ASSETS		87,168
31,382	General Fund (Account 1)		26,295
8,186	Branch Fund (Account 2)		8,226
3	Education Fund (Account 3)		5
1,593	Organising and Development Fund (Account 4)		1,429
568	Political Fund (Account)		807
29	FITUS (Account 5)		29
40	Divisional Recruitment Fund (Account 6)		47
	LIABILITIES		
-	Amount held on behalf of central trade union political fund		
-	Loans: From other trade unions	-	
-	Loans: Other	-	
-	Bank overdraft	-	
-	Tax payable	-	
(1,994)	Sundry creditors	(1,464)	
-	Accrued expenses	-	
(39,674)	Provisions (Pension Liability)	(48,866)	
-	Other liabilities	-	
(41,668)	TOTAL LIABILITIES		(50,330)
41,801	TOTAL ASSETS		36,838

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £ 000s	Motor Vehicles £ 000s	Computer Equipment £ 000s	Total £ 000s
	Freehold	Leasehold £ 000s				
Cost or Valuation						
At start of year	14,003		1,082	2,651	203	17,940
Additions	183		15	1,031	117	1,346
Disposals	(71)		(210)	(1,214)	(99)	(1,594)
Revaluation/Transfers	-		-	-	-	-
At end of year	14,115		886	2,468	221	17,690
Accumulated Depreciation						
At start of year	9,009		673	827	115	10,624
Charges for year	670		170	634	61	1,535
Disposals	(63)		(207)	(708)	(98)	(1,076)
Revaluation/Transfers	-		-	-	-	-
At end of Year	9,616		636	753	78	11,083
Net book value at end of year	4,499		249	1,716	143	6,607
Net book value at end of previous year	4,995		409	1,824	88	7,316

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £ 000s	Political Fund £
Equities (e.g. Shares)	-	
Government Securities (Gilts)	-	
Other quoted securities (to be specified)		
Pooled Investment Vehicles	28,612	
TOTAL QUOTED (as Balance Sheet)	28,612	
Market Value of Quoted Investment	28,612	
UNQUOTED		
Equities	4,685	
Government Securities (Gilts)	-	
Mortgages	-	
Bank and Building Societies	-	
Other unquoted investments (to be specified)		
Short Term Deposits	33,266	
TOTAL UNQUOTED (as Balance Sheet)	37,951	
Market Value of Unquoted Investments	37,951	

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 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 £ 000s	Political Funds £ 000s	Total Funds £ 000s
INCOME			
From Members	37,680	2,150	39,830
From Investments	2,363	-	2,363
Other Income (including increases by revaluation of assets)	4,049	-	4,049
	44,092	2,150	46,242
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	(38,920)	(1,911)	(40,831)
Pension Scheme Actuarial Loss	(10,374)	-	(10,374)
Funds at beginning of year (including reserves)	41,233	568	41,801
Funds at end of year (including reserves)	36,031	807	36,838
ASSETS			
	Fixed Assets		6,607
	Investment Assets		66,563
	Other Assets		13,998
		Total Assets	87,168
LIABILITIES		Total Liabilities	50,330
NET ASSETS (Total Assets less Total Liabilities)			36,838

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.

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Union's financial statements.

Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102'). The presentation currency of these financial statements is sterling.

The financial statements are prepared on the historical cost basis except for Investments and Pension Scheme Assets which are stated at fair value unless they cannot be reliably measured.

Income is recorded on an accruals basis.

Expenditure is charged to the Income and Expenditure Account on an accruals basis, with the exception of branch funds (see below).

The Executive Council have considered the future profitability of the Union and its ability to continue as a going concern. The Executive Council are satisfied that, for the foreseeable future, the Union can meet its projected expenditure and working capital requirements. The Union enjoys a stable membership base and holds sufficient cash and liquid assets to draw upon. Consequently the financial statements have been prepared on a going concern basis.

Members' Contributions

Members' contributions are recognised on an accruals basis (ie when deducted from members' salaries).

Legal Costs

The Union is at any time involved in numerous legal cases on behalf of its members. There is an inherent risk that substantial costs and disbursements could be incurred on any case. Legal costs and disbursements are charged to the financial statements as incurred, together with an estimate for additional costs or recoveries which they reasonably believe may occur in the following or subsequent years.

Branch Funds

The movement on the Branch Revenue Account is based upon returns received at Central Office from midday on Friday, 1 January 2016 to midday on Friday, 6 January 2017.

The balance of branch funds is the total of balances shown on the last returns available for each branch on Friday, 6 January 2017. Branch expenses are charged to the Branch Revenue Account and do not form part of the Income and Expenditure account.

Corporation Tax

Taxation for the year is chargeable on investment income, capital gains and other non-trading taxable income, less provident benefits, and on any trading profits. There is no charge for the year as provident benefits exceed the investment income and capital gains, and there are no profitable trading activities.

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a straight line basis on cost as follows:

Freehold Land	Nil
Buildings	5%
Fixtures and Fittings	20%
Motor Vehicles	25%
Computer Equipment	33.3%

General Funds

All monies received on behalf of the Union in respect of contributions, donations or otherwise, other than payments appropriated to any Fund established in accordance with Rule 41, form one central Fund for general purposes and a separate Fund for political purposes.

Political Funds

The objects of the Union include the furtherance of political objects. Monies received on behalf of the Political Fund are credited direct to the Fund and do not form part of the Income and Expenditure Account. Any payments in respect of such objects are made directly out of the Political Fund.

Education Funds

The objects of the Union include the provision of educational facilities for members. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

Organising and Development Fund

The objects of the Union include the organising and development of members of the Union. A surplus is allocated from the general fund to cover future expenditure. Such expenditure is charged to the Income and Expenditure Account on an accruals basis.

Divisional Recruitment Fund

The objects of the Union include the recruitment of new members in each of the Union's seven Divisions. A fund for this purpose is comprised of donations made voluntarily by Branches.

ACCOUNTING POLICIES

(see notes 74 and 75)

Union Learning Fund
The objects of the Union include the provision of learning facilities for members to bridge skills gaps. Grants are received from BIS in respect of expenditure on this fund.

Post-Retirement Benefits
The Union operates a staff superannuation scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the Union.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme deficit is recognised in full. The movement in the deficit is split between operating charges, finance items and actuarial gains and losses in the statement of other comprehensive income.



Unpaid Pension Contributions
Any unpaid contributions to the scheme which are payable as at the balance sheet date are recognised as a creditor due within one year.

Investments
Investments are stated at fair value unless they cannot be reliably measured in which case investments are held at cost. Any movement in the fair value of investments is accounted for in the Income and Expenditure Account.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>General Secretary's Signature: <u></u></p> <p>Name: John Hannett Date: <u>30/4/17</u></p>	<p>Central Treasurer's Signature: <u></u> (or other official whose position should be stated)</p> <p>Name: Nick Walker Date: <u>30th April 2017</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	X	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	X
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	<input type="checkbox"/>

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)

We have audited the financial statements of the Union of Shop, Distributive and Allied Workers for the year ended 31 December 2016 set out on pages 53 to 64. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the Union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (the Act). 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 Executive Council and Auditor

As explained more fully in the Executive Council's Responsibilities Statement set out above, the Executive Council is responsible for the preparation of financial statements which give a true and fair view. We have been appointed as Auditor under Section 35 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with the Act. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on Financial Statements

In our opinion the financial statements give a true and fair view in accordance with UK Generally Accepted Accounting Practice of the state of the Union's affairs as at 31 December 2016 and of its surplus for the year then ended.

Matters on which we are Required to Report by Exception


We have nothing to report in respect of the following matters where the Act requires us to form an opinion as to:

- whether the trade union has kept proper accounting records in accordance with the requirements of Section 28;
- whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28; and
- whether the accounts to which the report relates agree with accounting records.

ANTONY WHITTLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
1 St Peter's Square
Manchester
M2 3AE

23 March 2017

Signature(s) of auditor or auditors:		
Name(s):	ANTONY WHITTLE	
Profession(s) or Calling(s):	SENIOR STATUTORY AUDITOR	
Address(es):	1 ST. PETERS SQUARE MANCHESTER M2 3AE	
Date:	30 APRIL 2017	
Contact name and telephone number:	0161 246 4000	

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

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 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	Ian Robinson
Address	Electoral Reform Services Ltd The Election Centre 33 Clarendon Road London N8 0NW
Date	22.05.17
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909

ANNEXE 2 – AFFILIATIONS

International Affiliations	£000s
UNI Global Union	298
UNI Europa	58
EFFATT	11
IUF	25
IndustriALL Europe	4
IndustriALL Global	17
ITWF	32
ETWF	10
Total	455

Industrial Affiliations	£000s
British TUC	1,208
Irish TUC	54
Scottish TUC	63
Others	28
Total	1,353

Total Affiliations (£000s)	1,808
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