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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:

Prison Governors Association

Year ended:

2016

List no:

693T

Head or Main Office:

3rd Floor
Clive House
70 Petty France
LONDON
SW1H 9EX

Website address (if available)

www.prison-governors-association.org.uk

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

Yes

☐

No

☒

(Click the appropriate box)

National Officer:

John Attard

Telephone Number:

02031935770

Contact name for queries regarding

Shaun Williamson

Telephone Number:

01759 475003

E-mail:

shaun.williamson@hmps.gsi.gov.uk

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

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

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



(Revised February 2017)

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	709	30	0	3	742
FEMALE	274	6	0	1	281
TOTAL	983	36	0	4	A 1023

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

0
0

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
National Officer	Mark Icke	Duncan Scales	July 2016
Vice President	Vacant	Nick Pascoe	Oct 2016

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:

Annex A

Prison Governors Association

Officers and members of National Executive Committee

Year ending December 2016

Officers

Andrea Albutt	-	President
Nick Pascoe	-	Vice President
Shaun Williamson	-	Finance Officer
John Attard	-	National Officer
Dave Hoskins	-	National Officer
Duncan Scales	-	National Officer

Members of National Executive Committee

Kevin Billson	-	NEC
Helen Dickinson	-	NEC
Carl Davies	-	NEC
Phil Morrey	-	NEC
Kevin Burgess	-	NEC
Eoin Lawrence	-	NEC
Dave Dyson	-	NEC
Lee Ann Williams	-	NEC
Nigel Ironside	-	NEC - Scotland Representative
Gary Alcock	-	NEC - NI Representative

Trustees

Andy Lattimore
Ed Cornmeil

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		163,229
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		163,229
Investment income (as at page 12)		147
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)		0
	TOTAL INCOME	163,376
EXPENDITURE		
Benefits to members (as at page 5)		40,820
Administrative expenses (as at page 10)		112,811
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	153,631
Surplus (deficit) for year		9,745
Amount of general fund at beginning of year		191,712
Amount of general fund at end of year		201,457

(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		brought forward	35,279
Legal fees	33,345	Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Diaries	1,934	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Membership insurance schemes	2,541
		Death benefits	3,000
Other Cash Payments			
carried forward	35,279	Total (should agree with figure in General Fund)	40,820

(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)		
	Number of members contributing at end of year		

(See notes 24 and 25)

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

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

(see notes 26 to 31)

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

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

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		23,760
Salaries and Wages included in above	£23,760	
Auditors' fees		3,240
Legal and Professional fees		5,191
Occupancy costs		
Stationery, printing, postage, telephone, etc.		526
Expenses of Executive Committee (Head Office)		41,241
Expenses of conferences		36,417
Other administrative expenses (specify)		
Bank charges		452
Memorabilia		1,718
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		266
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		112,811
Charged to:	General Fund (Page 3)	112,811
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		112,811

(see notes 34 to 44 below)

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(see notes 45 and 46)

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BALANCE SHEET as at

31 DECEMBER 2016

(see notes 47 to 50)

Previous Year		£	£
799	Fixed Assets (at page 14)		534
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		202,384
195,185	Unquoted		202,384
	Total Investments		202,384
	Other Assets		
	Loans to other trade unions		
1,967	Sundry debtors		1,543
7,032	Cash at bank and in hand		6,427
	Income tax to be recovered		
2,366	Stocks of goods		648
	Others (specify)		
11,365	Total of other assets		8,618
207,349	TOTAL ASSETS		211,536
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
1,098	Sundry creditors		1,107
14,539	Accrued expenses		8,972
	Provisions		
	Other liabilities		
15,637	TOTAL LIABILITIES		10,079
191,712	TOTAL ASSETS		201,457

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			7,762			7,762
Additions						
Disposals						
Revaluation/Transfers						
At end of year			7,762			7,762
Accumulated Depreciation						
At start of year			6,963			6,963
Charges for year			266			266
Disposals						
Revaluation/Transfers						
At end of year			7,229			7,229
Net book value at end of year						
			533			533
Net book value at end of previous year						
			799			799

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		
	Barclays Business Premium Account		202,384
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		202,384
	Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	163,229		163,229
From Investments	147		147
Other Income (including increases by revaluation of assets)			
Total Income	163,376		163,376
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	153,631		153,631
Funds at beginning of year (including reserves)	191,712		191,712
Funds at end of year (including reserves)	201,457		201,457
ASSETS			
Fixed Assets			534
Investment Assets			202,384
Other Assets			8,618
Total Assets			211,536
LIABILITIES			
Total Liabilities			10,079
NET ASSETS (Total Assets less Total Liabilities)			201,457

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.

AS ATTACHED

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2016

NOTES TO THE ACCOUNTS

1. TRADE UNION STATUS

The Association is registered as the 'Prison Governors Association' under the Trade Union and Labour Relations (Consolidation) Act 1992 and accordingly has full Trade Union Status. Registration has also been effected under the Employment Protection Act 1975.

2. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 January 2016	7,762
Additions	
At 31 December 2016	<u>7,762</u>
DEPRECIATION	
At 1 January 2016	6,963
Charge for the year	<u>266</u>
At 31 December 2016	<u>7,229</u>
NET BOOK VALUE	
At 31 December 2016	<u>533</u>
At 31 December 2015	<u>799</u>

	2016 £	2015 £
3. INVESTMENTS		
Barclays Business premium account	<u>202,384</u>	<u>195,185</u>

	2016 £	2015 £
4. STOCKS		
Ties and scarves	418	355
Presentation ties	-	70
Badges, shields and mugs	20	1,417
Cufflinks	160	230
Medals	<u>50</u>	<u>294</u>
	<u>648</u>	<u>2,366</u>

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2016

NOTES TO THE ACCOUNTS (CONTINUED)

	2016 £	2015 £
5. DEBTORS		
Amounts due within one year		
Membership debtors	369	369
Conference folders bought in advance	-	48
Employee travel loan	1,174	1,550
	<u>1,543</u>	<u>1,967</u>

	2016 £	2015 £
6. CREDITORS		
Amounts due within one year		
Taxation & Social Security	1,107	1,098
Accruals	8,972	14,539
	<u>10,079</u>	<u>15,637</u>

7. LEGAL FUND

The National Executive Committee received approval from the members at the 2009 conference to collect monies in addition to the standard membership subscription. The monies are ear marked to meet future legal costs and the Legal Fund totalled £63,471 at the end of the year (2015: £55,509).

8. LEGAL AND PROFESSIONAL FEES

	2016 £	2015 £
Subscription collection	5,076	5,076
Secretarial support	-	499
Information Commissioner	35	35
Trade Association membership	50	70
Business memberships	30	125
Survey fees	-	1,136
	<u>5,191</u>	<u>6,941</u>

9. DEATH IN SERVICE

The Association provides death in service benefit of £3,000 per death payable to member's dependants.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2016

NOTES TO THE ACCOUNTS (CONTINUED)

10. RETIRED PRISON GOVERNORS ASSOCIATION

The assets of the Retired Prison Governors Association are held separately and at 31 December amounted to:

	2016 £	2015 £
Lloyds TSB bank account	1,945	1,772
Barclays Community bank account	7,322	7,008
	<u>9,267</u>	<u>8,780</u>

11. RELATED PARTY TRANSACTIONS

The Association reimburses the Officers of the National Executive Committee with expenditure incurred by them on travel on behalf of the Association.

The Association provides indemnity insurance on behalf of the Officers of the National Executive Committee.

12. ULTIMATE CONTROLLING PARTY

The Association is ultimately controlled by the National Executive Committee.

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.

National Officer's Signature: <u>JA</u>	Finance Officer's Signature: <u>[Signature]</u> (or other official whose position should be stated)
Name: John Attard	Name: Shaun Williamson
Date: <u>6/6/17</u>	Date: <u>6 June 2017</u>

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

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2016

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accounts are drawn up under the historical cost convention in accordance with applicable accounting standards.

These financial statements for the year ended 31 December 2016 are the first financial statements of the Prison Governors Association prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. On transition to FRS 102 there were no adjustments that affected the financial position and financial performance previously stated.

MEMBERSHIP

Joining fees and membership subscriptions are credited in the period in which they are receivable.

DEPRECIATION

Depreciation of fixed assets is provided at the rate shown to write off the cost of fixed assets over their estimated useful lives.

Office equipment	25% straight line
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STOCKS

Stocks are valued at the lower of cost and estimated net realisable value.

Net realisable value is the estimated proceeds of disposal.

MEMBERS' INSURANCE SCHEME

The Association operates a members' insurance scheme providing legal expenses cover. Premiums are charged to the income and expenditure account as they are incurred.

MEMBERS' DIARIES

Costs in relation to members' diaries are charged to the income and expenditure account as incurred.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term investments with original maturities of three months or less, and bank overdrafts.

BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price.

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)

AS ATTACHED

Signature(s) of auditor or auditors:

J.W. Hinks (CP)

Name(s):

JW Hinks LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date:

26th May 2017

Contact name and telephone number:

Neal Aston: 0121 4560190

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

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2016

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PRISON GOVERNORS ASSOCIATION

We have audited the Financial Statements of the Prison Governors Association for the year ended 31 December 2016 set out on pages 7 to 11. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 6. 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 Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent, permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND THE AUDITOR

As described in the National Executive Committee Report, the Members of the Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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 (APB'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 Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Members of the Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 31 December 2016 and of its excess of income over expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Association has kept proper accounting records and maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28 of the Act.

J.W. Hinks LLP
JW Hinks LLP

Chartered Accountants and Statutory Auditor
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date *26th 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/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

SECTION TWO

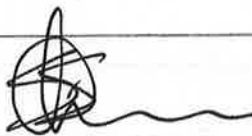
For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

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

If "NO" Please explain below:

Signature



Name

Shaun Williamson

Office held

Finance Officer

Date

6 June 2017