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FORM AR21

FOR REPORTING YEARS after 1 March 2017
Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

The PDA Union

Year ended:

31 March 2017

List no:

797T

Head or Main Office:

The Old Fire Station
69 Albion Road
Birmingham
B1 3EA

Website address (if available)

www.pda-union.org

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

Yes

☐

No

☒

(Click the appropriate box)

General Secretary:

John Murphy

Telephone Number:

0121 694 7000

Contact name for queries regarding

John Murphy

Telephone Number:

0121 694 7002

E-mail:

John.murphy@pda-union.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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised July 2017)



The Return of Officers Year Ending 31st March 2017

General Secretary

John Murphy

Assistant General Secretary (Strategic)

Mark Koziol

Assistant General Secretary (Tactical)

Mark Pitt

Assistant General Secretary (Membership and admin)

David Tyas

Treasurer

Alisdair Jones

Communications Officer

Stephen Riley

Regional Representatives

South East

Andrew Jukes

Scotland and NI

Leon O'Hagan

North

Richard Hutton

West and Wales

Richard Evans

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	9,460	147			9,607
FEMALE	15,645	344			15,989
TOTAL	25,105	491			A 25,596

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

25,596

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

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
Treasurer	Stephen Riley	Alisdair Jones	27/05/2017
South East Region	None	Andrew Jukes	27/05/2017
Scotland & NI Region	None	Leon OHagan	27/05/2017
North Region	None	Richard Hutton	27/05/2017
West & Wales Region	None	Richard Evans	27/05/2017
Membership Group (Hospital)	Andrew Jukes	None	27/05/2017
Membership Group (Community Employee)	Margaret McKenzie	None	27/05/2017
Membership Group (Primary Care)	Catherine Hingston	None	27/05/2017
Membership Group (Students)	Alisdair Jones	None	27/05/2017

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		384,118
From Members: Other income from members (specify)		
Total other income from members		
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)	5,000	
Total of other income (as at page 4)		5,000
	TOTAL INCOME	389,118
EXPENDITURE		
Benefits to members (as at page 5)		23,445
Administrative expenses (as at page 10)		34,542
Federation and other bodies (specify)		
The Pharnacists' Defence Association	307,152	
Total expenditure Federation and other bodies		307,152
Taxation		0
	TOTAL EXPENDITURE	365,139
Surplus (deficit) for year		23,979
Amount of general fund at beginning of year		114,439
Amount of general fund at end of year		138,418

(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 Disciplinary meeting expenses	23,445	brought forward Education and Training services	23,445
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		Total (should agree with figure in General Fund)	23,445

(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		

[illegible]

POLITICAL FUND ACCOUNT

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own political fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<p>Expenditure on purpose set out in section (72) (1) of Trade Union and Labour Relations (Consolidation) Act 1992</p> <p>Consolidation of expenditures from the political funds exceeds £2,000 during the period</p>			
Expenditure A	(as at page ii)		
Expenditure B	(as at page iii)		
Expenditure C	(as at page iv)		
Expenditure D	(as at page v)		
Expenditure E	(as at page vi)		
Expenditure F	(as at page vii)		
Non-political expenditure	(as at page viii)		
		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			

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

(see notes 36 and 37)

		£
Administrative Expenses		
Remuneration and expenses of staff		5,000
Salaries and Wages included in above	£	
Auditors' fees		2,080
Legal and Professional fees		13,343
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		4,447
Expenses of conferences		
Other administrative expenses (specify)		
Membership group meeting expenses		9,381
Bank charges		180
Sundries		111
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		34,542
Charged to:	General Fund (Page 3)	34,542
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		34,542

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 38 and 48)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contribution s £	Other Benefits		£
				Description	Value £	
General Secretary				Honorarium	5,000	5,000

ANALYSIS OF INVESTMENT INCOME

(see notes 49 and 50)

	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 March 2017

(see notes 51 to 54)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
434,684	Sundry debtors	313,435	
2,630	Cash at bank and in hand	44,295	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
437,314	Total of other assets		357,730
	TOTAL ASSETS		357,730
	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		
	Tax payable		
309,908	Sundry creditors		211,032
12,967	Accrued expenses		8,280
	Provisions		
	Other liabilities		
322,875	TOTAL LIABILITIES		219,312
114,439	TOTAL ASSETS		138,418

FIXED ASSETS ACCOUNT

(see notes 55 to 59)

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

ANALYSIS OF INVESTMENTS

(see notes 60 and 61)

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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 62 and 63)

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

Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input 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 64 to 75)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	384,118		384,118
From Investments			
Other Income (including increases by revaluation of assets)	5,000		5,000
Total Income	389,118		389,118
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	365,139		365,139
Funds at beginning of year (including reserves)	114,439		114,439
Funds at end of year (including reserves)	138,418		138,418
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			357,730
Total Assets			357,730
LIABILITIES			
Total Liabilities			219,312
NET ASSETS (Total Assets less Total Liabilities)			138,418

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 76 to 82)

Did the union hold any ballots in respect of industrial action during the return period?

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Use a continuation sheet if necessary

INFORMATION ON INDUSTRIAL ACTION

(see note 83)

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Use a continuation page if necessary

NOTES TO THE ACCOUNTS

(see notes 84 and 85)

All notes to the accounts must be entered on or attached to this part of the return.

RELATED PARTIES

The PDA Union and the PDA are related parties by virtue of the fact that all members of the executive committee are also members of the PDA.

During the year under review, The PDA Union received membership subscriptions from the PDA of £384,118 (2016 - £362,640) and was charged membership services by the PDA of £307,152 (2016 - £290,112).

At the balance sheet date The PDA Union was due £313,435 (2016 - £433,855) from the PDA and owed the same party £211,032 (2016 - £309,908).

These transactions were conducted at normal commercial rates.

ACCOUNTING POLICIES

(see notes 86 and 87)

Accounting convention

The financial statements have been prepared under the historical cost convention.

Membership subscriptions

Membership subscriptions are accounted for on an accruals basis.

Taxation

Corporation tax is payable on all interest receivable.

SIGNATURES TO THE ANNUAL RETURN

(see notes 88 and 89)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: <u>[Signature]</u> Name: <u>JOHN MURPHY</u> Date: <u>31st August 2017</u></p>	<p>Chairman's Signature: <u>Assistant Gen Sec.</u> (or other official whose position should be stated) Name: <u>M PITT</u> Date: <u>31st August 2017</u></p>
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CHECK LIST

(see notes 90 and 91)

(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 checked="" type="checkbox"/>	TO FOLLOW	<input 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"/>

AUDITOR'S REPORT

(see notes 93 to 98)

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

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

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

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)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION

We have audited the financial statements of The PDA Union for the year ended 31 March 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. 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).

This report is made solely to the union's members. 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 auditors' 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 management committee and auditor

As explained more fully in the Committee's Responsibilities Statement set out on page 6, the committee are 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 (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 Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the statement of accounts to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider implications for our report.

Opinion on financial statements

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 Union's affairs as at 31 March 2017 and of the Union's income and expenditure for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion on other matters prescribed by Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion:

- the Trade Union has kept proper accounting records in accordance with the requirements of section 28;
- it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- the accounts to which the report relates agree with the accounting records.

Signature(s) of auditor or auditors:



Name(s):

Shaun Philpott FCA
Copia Wealth & Tax Ltd

Profession(s) or Calling(s):

ICAEW

Address(es):

Unit 8 Pendeford Place
Pendeford Business Park
Wolverhampton
WV9 5HD

Date:

31 August 2017

Contact name and telephone number:

Shaun Philpott
01902 783172

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
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 100 to 106)

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	Shaun Philpott Copia Wealth & Tax Ltd
Address	Unit 8 Pendeford Place Pendeford Business Park Wolverhampton WV9 5HD
Date	31 August 2017
Contact name and telephone number	Shaun Philpott 01902 783172

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	
Office held	
Date	

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2016 AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the period was £389,118. This amount included payments of £384,118 in respect of membership of the union. The union's total expenditure for the period was £365,139. The union does not maintain a political fund.

Salary paid to and other benefits provided to the General Secretary, President and members of the Executive

The General Secretary of the union was paid £5,000 (2016: £5,000) in respect of honorarium. This fee has been waived in the current and preceding year. No other members of the Executive were paid any amounts in respect of salary or benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against it the union or responsible officials or trustees, he should consider obtaining independent legal advice.

