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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:

UNDEB CENEDLAETHOL ATHRAWON CYMRU

Year ended:

31 DECEMBER 2016

List no:

533T

Head or Main Office:

PRIF SWYDDFA UCAC  
FFORDD PENGLAIS  
ABERYSTWYTH  
CEREDIGION  
SY23 3EU

Website address (if available)

www.ucac.cymru

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

Yes  No

(Click the appropriate box)

General Secretary:

ELAINE EDWARDS

Telephone Number:

01970 639950

Contact name for queries regarding

ELAINE EDWARDS

Telephone Number:

01970 639950

E-mail:

ucac@ucac.cymru

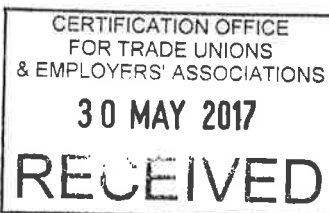
**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

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  
22<sup>nd</sup> 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)

**UNDEB CENEDLAETHOL ATHRAWON CYMRU**

**CHECK LIST**

**OFFICERS AT 31.12.16**

Ms	Elaine	Edwards	Ysgrifennydd Cyffredinol / General Secretary
Mr	Dilwyn Ellis	Roberts-Young	Is-Ysgrifennydd Cyffredinol a Swyddog Maes y Gogledd / Deputy General Secretary and Field Officer for North Wales.
Ms	Rebecca Ceridwen	Williams	Swyddog Polisi / Policy Officer
Ms	Mererid	Lewis Davies	Swyddog Maes y De Ddwyran / Field Officer for South East Wales
Mr	Ywain	Myfyr	Swyddog Maes Cynorthwyol / Assistant Field Officer
Mr	Phil Higginson	Higginson	Swyddog Polisi / Policy Officer
Mr	Rolant	Wynne	Swyddog Maes y Gogledd/ Field Officer for North Wales

# 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					
FEMALE					
TOTAL	4,299				A 4,299

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

0
4,299

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

## OFFICERS IN POST

(see note 12)

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

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Policy Officer	N/A	Mr Phil Higginson	1 <sup>st</sup> October 2016
Field Officer for North Wales	Mr Rolant Wynne		31 <sup>st</sup> December 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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		623,677
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		623,677
<b>Investment income (as at page 12)</b>		230
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	11,966	
Transfers between funds	16,812	
<b>Total of other income</b>		28,778
	<b>TOTAL INCOME</b>	<b>652,685</b>
<b>EXPENDITURE</b>		
<b>Benefits to members</b> (as at page 5)	49,467	
<b>Administrative expenses</b> (as at page 10)	591,163	
<b>Federation and other bodies - TUC</b>	11,838	
<b>Transfers between funds</b>	-	
<b>Loss on the surrender on investments</b>	6,688	
		659,156
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		46
	<b>TOTAL EXPENDITURE</b>	<b>659,202</b>
		(6,517)
		1,004,381
		997,864
Surplus (deficit) for year		(6,517)
Amount of general fund at beginning of year		1,004,381
Amount of general fund at end of year		997,864

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Solar Panels	604	
Movement on the market value of the investments (FRS 102-see page 20)	11,362	
<b>TOTAL OTHER INCOME</b>		11,966
<b>TOTAL OF ALL OTHER INCOME</b>		11,966

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal and professional fees	49,467	<b>brought forward</b> Education and Training services	49,467
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	49,467	<b>Total (should agree with figure in General Fund)</b>	49,467

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	SUBSTENANCE	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	-	
	<b>Total other income as specified</b>		
	<b>Total Income</b>		-
<b>Expenditure</b>			
	Transfer to the general fund	1,510	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>	1,510	
	<b>Surplus (Deficit) for the year</b>		(1,510)
	<b>Amount of fund at beginning of year</b>		16,100
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		14,590
	<b>Number of members contributing at end of year</b>		-

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	CAMPAIGN	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	-	
	<b>Total other income as specified</b>		
	<b>Total Income</b>		-
<b>Expenditure</b>			
	Transfer to the general fund	5,302	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		5,302
	<b>Surplus (Deficit) for the year</b>		(5,302)
	<b>Amount of fund at beginning of year</b>		15,906
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		10,604
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	INFORMATION TECHNOLOGY	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	-	
	<b>Total other income as specified</b>		
	<b>Total Income</b>		-
<b>Expenditure</b>			
	Transfer to the general fund	-	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		-
	<b>Surplus (Deficit) for the year</b>		-
	<b>Amount of fund at beginning of year</b>		15,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		15,000
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:	LEGAL FEES	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from the general fund	-	
	<b>Total other income as specified</b>		-
	<b>Total Income</b>		-
<b>Expenditure</b>			
	Transfer to the general fund	10,000	
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		10,000
	<b>Surplus (Deficit) for the year</b>		(10,000)
	<b>Amount of fund at beginning of year</b>		15,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		5,000
	<b>Number of members contributing at end of year</b>		





<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		£	£
<b>Income</b>	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		
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		366,239
Salaries and Wages included in above	£337,855	
Auditors' fees		9,960
Legal and Professional fees		4,903
Establishment costs (Rates, Insurance, Light & Heat)		20,499
Stationery, printing, postage, telephone, etc.		56,207
Expenses of Executive Committee (Head Office)		35,858
Expenses of conferences		10,003
Other administrative expenses - Promotions & advertising		21,021
Festivals		8,264
County branches		13,270
Literature		14,489
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		-
Mortgages		2,225
Bank Charges		2,667
Depreciation		8,617
Taxation		-
Outgoings on land and buildings (specify)		
Repairs & renewals		950
Health & Safety		6,016
Sundry costs		9,975
	<b>Total</b>	591,163
Charged to:	General Fund (Page 3)	591,163
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	591,163





# BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
796,009	<b>Fixed Assets</b> (at page 14)	787,948	
	<b>Investments</b> (as per analysis on page 15)		
239,690	Quoted (Market value £258,862 – see page 20)	258,862	
	Unquoted		
239,690	<b>Total Investments</b>	258,862	
	<b>Other Assets</b>		
	Loans to other trade unions		
12,049	Sundry debtors	13,567	
165,619	Cash at bank and in hand	102,704	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
177,668	<b>Total of other assets</b>		116,271
1,213,367	<b>TOTAL ASSETS</b>		1,163,081
1,004,381	General Fund		997,864
16,100	Substance Fund		14,590
15,906	Campaign Fund		10,604
15,000	Information Technology Fund		15,000
15,000	Legal Fund		5,000
-	Revaluation Reserve		-
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
101,661	Loans: Mortgage		83,072
	Bank overdraft		
81	Tax payable		46
37,495	Sundry creditors		30,911
	Accrued expenses		
	Provisions		
7,743	Other liabilities – Deferred Income		5,994
146,980	<b>TOTAL LIABILITIES</b>		120,023
1,066,387	<b>TOTAL ASSETS</b>		1,043,058

## FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year	801,992		158,321			960,313
Additions			656			656
Disposals			(441)			(441)
Revaluation/Transfer						
At end of year	801,992		158,536			960,528
<b>Accumulated Depreciation</b>						
At start of year	20,616		143,688			164,304
Charges for year	2,986		5,730			8,716
Disposals			(440)			(440)
Revaluation/Transfer						
At end of year	23,602		148,978			172,580
<b>Net book value at end of year</b>	778,390		9,558			787,948
<b>Net book value at end of previous year</b>	781,376		14,633			796,009

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Investment Bonds	258,862	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>258,862</b>	
Market Value of Quoted Investment	258,862	
<b>UNQUOTED</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
<b>TOTAL UNQUOTED (as Balance Sheet)</b>		
Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		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)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
N/A			
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 £
<b>INCOME</b>			
From Members	623,677		623,677
From Investments	230		230
Other Income (including increases by revaluation of assets)	28,778		28,778
<b>Total Income</b>	652,685		652,685
<b>EXPENDITURE</b> (including decreases by revaluation of	(659,202+16,812)		676,014
<b>Total Expenditure</b>	676,014		<del>658,202</del>
<b>Funds at beginning of year</b> (including reserves)	1,066,387		1,066,387
<b>Funds at end of year</b> (including reserves)	1,043,058		1,043,058
<b>ASSETS</b>			
Fixed Assets			787,948
Investment Assets			258,862
Other Assets			116,271
		<b>Total Assets</b>	1,163,081
<b>LIABILITIES</b>		<b>Total Liabilities</b>	(120,023)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			1,043,058

# 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.

## Freehold Property Valuation

Prif Swyddfa UCAC: £650,000

Basis of valuation: Open market

Valuer: Lloyd, Herbert & Jones

Valuation dated 8<sup>th</sup> March 2016

## Financial Reporting Standard (FRS) 102 section 1A

The Union has adopted FRS102 section 1a from 1<sup>st</sup> January 2016 and the corresponding figures for the previous year have been amended to reflect the adoption. The investments have therefore been reflected at the market rate as opposed to the original sum invested, as is shown below:

	2016 £	2015 £
Investment	247,500	225,000
Movement on the value of the investments	11,362	14,690
	-----	-----
Market value of the investments	258,862	239,690
	=====	=====

# ACCOUNTING POLICIES

(see notes 74 and 75)

The full details of the accounting policies can be seen in the accounts. Here is a summary of the accounting policies that have been followed:

- The financial statements have been prepared under the historical cost convention in accordance with FRS102 section 1a.
- The accounts have been prepared on the assumption that the Union is able to carry on business as a going concern, which the management committees consider appropriate.
- Depreciation is provided at the following annual rates in order to write off the assets over their useful lives.

Freehold property	2%
Office equipment – computer	25% on cost
Office equipment – others	10% on cost

The freehold property is depreciated on the basis of the difference between the cost and the latest professional valuation.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

**including the accounts and balance sheet contained in the return.**

Secretary's Signature: <u>Elaine Edwards</u> Name: Elaine Edwards  Date: <u>22/5/17</u>	Treasurer's Signature: <u>Gwyn Morris</u> Name: Gwyn Morris  Date: <u>22/5/17</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input 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"/>

# 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)

# LLŶR JAMES

Cyfrifwyr Siartredig Chartered Accountants  
Archwilwyr Cofrestredig Registered Auditors

25 Stryd y Bont 25 Bridge Street  
Caerfyrddin Carmarthen  
Sir Gaerfyrddin Carmarthenshire  
SA31 3JS SA31 3JS

Ffôn/Tel 01267 237754  
Ffacs/Fax 01267 238418  
ebost/email post@llyrjames.co.uk  
gwefan/website www.llyrjames.co.uk

## UNDEB CENEDLAETHOL ATHRAWON CYMRU

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

## UNDEB CENEDLAETHOL ATHRAWON CYMRU

We have audited the financial statements of UCAC for the year ended 31<sup>st</sup> December 2016 which comprises 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), including Financial Reporting Standard 102, section 1A '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 the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so what we might state to the Union's members those matters that 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 management and auditors**

The management committees 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 union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the management; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the treasurer's report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent misstatements or inconsistencies, we consider the implications for our report

### **Opinion of financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31<sup>st</sup> December 2016 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992.**

In our opinion the information given in the Treasurer's Report for the financial year ended 31<sup>st</sup> December 2016 is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- the financial statements are not in agreement with the accounting records and returns; or
- sufficient accounting records have not been kept; or
- certain disclosures of the Union Representatives remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the treasurer was not entitled to prepare the financial statements and the treasurer's report in accordance with the small companies' regime.

LLŶR JAMES  
STATUTORY AUDITOR  
25 BRIDGE STREET  
CARMARTHEN  
SA31 3JS

*Bethan Vaughan.*

DATE: 18/5/17.

# AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	<i>Bethan Vaughan</i>	
Name(s):	Bethan Wyn Vaughan Director of Llyr James Cyf	
Profession(s) or Calling(s):	Certified Accountant	
Address(es):	25 Bridge Street Carmarthen Carmarthenshire SA31 3JS	
Date:	18.05.17	
Contact name and telephone number:	Ryan Bevan 01267 237754	

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



# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

~~YES~~/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

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

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

**MEMBERSHIP AUDIT CERTIFICATE**

**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	Elaine Edwards
Name	Elaine Edwards
Office held	General Secretary
Date	22/5/17