- DO NOT STAPLE
- 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:	Solidarity
Year ended:	31 December 2016
List no:	(4)789T
Head or Main Office:	Room 407 12 South Bridge Edinburgh EH1 1DD
Website address (if available)	https://www.solidaritytradeunion.org/
Has the address changed during the year to which the return relates?	Yes No (Click the appropriate box)
General Secretary:	Patrick Harrington
Telephone Number:	07794 486 858
Contact name for queries regarding	Patrick Harrington
Telephone Number:	07794 486 858
E-mail:	solidaritygb@aol.com
PLEASE FOLLOW THE GUIDANCE NO	TES IN THE COMPLETION OF THIS RETURN.

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)	тот	ΓAL\$	
MALE	101	4				105	
FEMALE	67	0				67	
TOTAL	168	4			А	172	

Number of members included in totals box 'A' above for whom no home or authorised address is held:	172	0
Number of members at end of year contributing to the General Fund		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
			100000
a dia a			
			-00004
	1		

					Vice-24-24-24-24-24-24-24-24-24-24-24-24-24-	
State	whether the union is:					
a.	A branch of another trade union	1?	Yes		No 🔀	
	If yes, state the name of that other	her union:				
b.	A federation of trade unions?		Yes		No No	
	If yes, state the number of affilia unions:	ated		ř.		
	and names:					 -

OFFICERS

The officers shown below have held office during the whole of the period from 1 January 2016 to 31 December 2016.

Mr D Kerr, President

Mr G Williamson, Executive Committee member

Mr G Nicklasson, Executive Committee member

Mrs M Harrington, Executive Committee member

Mr P Harrington, General Secretary

Mr C Jefferson, Executive Committee member

Mr D Andrews, Executive Committee member

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES

The Executive Committee is responsible for the preparation of the Annual Return in accordance with applicable law and relevant United Kingdom Generally Accepted Accountancy Practice for each financial year which give a true and fair view of the state of affairs of the Union and of the surplus or deficit for the year. This Annual Return is required to be audited by independent auditors.

In preparing this Annual Return the Executive Committee will have due regard to:

- Selecting suitable accounting policies and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Observing applicable Accounting Standards;
- Preparing the Annual Return on a going concern basis.

The Executive Committee is also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Union and to enable them to ensure that the Annual Return complies with the Industrial Relations (Northern Ireland) Order 1992 (as amended). It must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The officers are responsible for the maintenance and integrity of the corporate and financial information included on the Union's website.

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME From Members: Contributions and Subscriptions		9,808
From Members: Other income from members (specify)		
Donation	2,885	
Total other income from members		
Total of all income from members		2,885
Investment income (as at page 13)		12,693
Other Income		
Income from Federations and other bodies (as at page 5)		
Income from any other sources (as at page 5)	6,531	
Total of other income (as at page 5)		6,531
	TOTAL INCOME	19,224
EXPENDITURE		
Benefits to members (as at page 6)		
Administrative expenses (as at page 11)		18,855
Federation and other bodies (specify)		10,000
Total expenditure Federation and other bodies		
Taxation		
тота	AL EXPENDITURE	18,855
Surplus (deficit) for year		369
Amount of general fund at beginning of year	Γ	(2,214)

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<u>K</u>		
TOTAL FEDERATION AN	D OTHER BODIES	
Other income		
Franking machine receipts	6,531	
тота	L OTHER INCOME	6,531
	Γ	
TOTAL OF AL	L OTHER INCOME	6,531

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	
Employment Related Issues		Education and Training services	ž
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)	

(See notes 24 and 25)

FUND 2 Fund Acc				
Name:		£	£	
Income				
	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other inco	me as specified		
		Total Income		
Expenditure				
	Benefits to members Administrative expenses and other expenditure (as at page 10)			
	•	tal Expenditure		
	Surplus (Def	icit) for the year		
	Amount of fund at be	ginning of year		
	Amount of fund at the end of year (as	Balance Sheet)		
	Number of members contributin	g at end of year		

FUND:	3		Fund Account
Name:	2.340	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure	e		
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		tal Expenditure	
	Surplus (Def	icit) for the year	
	Amount of fund at be	•	
	Amount of fund at the end of year (as		

Number of members contributing at end of year

(See notes 24 and 25)

FUND 4			Fund Account
Name:		£	£
Income			
	From members		1
	Investment income (as at page 12)		
	Other income (specify)		
ľ			
1	Total other inco	me as specified	Section 1
		Total Income	
Expenditure			
	Benefits to members	1	
	Administrative expenses and other expenditure (as at page 10)		
		tal Expenditure	
		,	
	Surplus (Defi	cit) for the year	
	Amount of fund at be	ginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	

FUND 5 Fund A			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
	Benefits to members Administrative expenses and other expenditure (as at page 10)		
	•	tal Expenditure	
	Surplus (Defi	icit) for the year	
	Amount of fund at be	eginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Y		

Number of members contributing at end of year (See notes 24 and 25)

FUND 6			Fund Account
Name:	20-CHITOCHING	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other incom	ne as specified	
		Total Income	
Expenditure			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		al Expenditure	
		12	
		cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as I	Balance Sheet)	
	N		
20 COMP (C. NI)	Number of members contributing	at end of year	

FUND 7		F	und Accoun
Name:	CORE PROCESS	£	£
income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	.)) +1E
		Total Income	30 mm
Expenditure			
•	Benefits to members	123	
	Administrative expenses and other expenditure (as at page 10)		
		tal Expenditure	
	Surplus (Defi	icit) for the year	
	Amount of fund at be	· ·	
	Amount of fund at the end of year (as	-	

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		own fund	
	evenue in the second se	¢.	£.
Income	Members contributions and levies		
	Investment income (as at page 12) Other income (specify)		
	Total other i	ncome as specified	
		Total income	
Expenditure	For any filters and a second to the control of the		
	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	
	Surp	lus (deficit) for year	0.51
	Amount of political fund a	at beginning of year	111111111111111111111111111111111111111
	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 men political fund	nbers at end of year who have completed an exemption notice and do not therefore		4400

		t	£
ncome	Contributions and levies collected from members on behalf of central political fund		11
	Funds received back from central political fund Other income (specify)		
	Total other inc	ome as specified	
		Total income	
Expenditure		1533411110551105	
-xponartare	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		
	100 0400 (Matter time to the control of personal section (Matter time to the control of the cont	otal expenditure	
	Surplus	(deficit) for year	
	Amount held on behalf of trade union political fund at t	peginning of year	
	Amount remitted to cer		
	Amount held on behalf of central political fur	nd at end of year	
	Number of members at end of year contributing to	No. 1	
	Number of members at end of the year not contributing to		
National angles and the	embers at end of year who have completed an exemption notice and do not therefore co		

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

(see notes 32 and 33)

(see notes 32 and 33)	
Administrative	£
Expenses	
Remuneration and expenses of staff	8,138
Salaries and Wages included in above £7,432	
Auditors' fees	1,908
Legal and Professional fees	1,140
Occupancy costs	83
Stationery, printing, postage, telephone, etc.	854
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Hire of equipment	6,025
Advertising	
Sundries	161
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	442
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank charges	104
Total	18,855
Charged to: General Fund (Page 3)	18,855
Fund (Account)	
Total	18,855

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

Office held	Gross Salary	Employers		Benefits		Total
		contributions				
			Pension Contribution	Other Benefits	ifits	
	ભ	સ	S£	Description	Value	त्म
General Secretary	7,432			Office expenses	902	8,138

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Other investment moome (specify)			
	j		
	Total in	vestment income	
		į.	
Credited to:			
	Gene	ral Fund (Page 3)	
		Fund (Account)	
		Political Fund	
	Total In	vestment Income	41.

BALANCE SHEET as at

31 December 2016

(see notes 47 to 50)

Previous Year		£	£
442	Fixed Assets (at page 15)		-
	investments (as per analysis on page 16)		
	Quoted (Market value £)		
	Unquoted Total Investments		
	Other Assets		
	Loans to other trade unions		
280	Sundry debtors		105
544	Cash at bank and in hand		268
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		373
1,266	тот	TAL ASSETS	373
	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		D.
	Loans: From other trade unions		
500	Loans: Other		310
	Bank overdraft		
	Tax payable		
	Sundry creditors		
2,980	Accrued expenses		1,908
_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Provisions		
	Other liabilities		
3,480) L	LIABILITIES	2,218
		AL ASSETS	(1,845)
(2,214)			(1,0,0)

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Freehold Leasehold	Buildings £££	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			1,328			1,328
Additions						
Disposals						
Revaluation/Transfer						
S						
At end of year			1,328			1,328
•		×				
Accumulated Depreciation At start of year			886	- 1 de l		886
Charges for year			442			442
Disposals			7.12			
Revaluation/Transfer						
S					H	
At end of year			1,328			1,328
ŕ				10.00		
						25
Net book value at			241			-
end of year						
Net book value at end of previous year			442			442

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds	Political Fund
		Except Political	
		Funds	£
		£	
	Equities (e.g. Shares)		
			1
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	outer quotes securities (to see speciment)		
	TOTAL GUOTED (. D. L		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	,		
	Madanasa		
	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 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	No⊠
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGI registered in Engl registered)	STRATION NUMB and & Wales, state	ER (if not where
V 10-1			
		711	
			111
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.	_		
COMPANY NAME	NAMES OF SHAP	REHOLDERS	
			100

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	12,693		12,693
From Investments			
Other Income (including increases by revaluation of assets)	6,531		6,531
Total Income	19,224		19,224
EXPENDITURE (including decreases by revaluation of	18,855	N	18,855
Total Expenditure	18,855		18,855
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	(2,214)		(2,214)
(morading receives)			
ASSETS			
	Fixed Assets		•
	Investment Assets		
	Other Assets		373
		Total Assets	373
LIABILITIES		Total Liabilities	2,218

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.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

This may not be appropriate because as at 31 December 2016 the Union's liabilities exceeded its total assets by £1,845 (2015: £2,214) and had net current liabilities of £1,845 (2015: £2,656). The officers however believe that with the continued support of members that it is appropriate to prepare the financial statements on the going concern basis which assumes that the Union will continue in operation existence for the foreseeable future.

If the Union were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts, and to provide for further liabilities that might arise, and to reclassify fixed assets and long term liabilities as current assets and liabilities.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 31 December 2016, the comparative information presented in these financial statements for the year ended 31 December 2016 and in the preparation of an opening balance at 1 January 2015 (the union's date of transition).

There were no differences between Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Financial Reporting Standard for Small Entities (January 2015) in the balance sheet and income and expenditure account for the two periods.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

ACCOUNTING POLICIES

(see notes 74 and 75)

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Fund accounting

General funds can be used in accordance with the objectives of the Union at the discretion of the Executive Committee.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: TAYM HUMM Name: TRATRICK HARRINGTON	Chairman's Signature: (or other official whose position should be stated) Name: Name:
Date: 31/07/2017	Date: 28/7/17

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED?	YES	V	NO	
(see Page 2 and Note 12)		_		
HAS THE RETURN OF CHANGE OF OFFICERS BEEN	YES		NO	
COMPLETED?				
(see Page 2 and Note 12)	1			
HAS THE RETURN BEEN SIGNED?	YES		NO	
(see Pages 19 and 21 and Notes 76 and 77)				
HAS THE AUDITOR'S REPORT BEEN COMPLETED?	YES		NO	
(see Pages 20 and 21 and Notes 2 and 77)				
IS A RULE BOOK ENCLOSED?	YES		NO	W/
(see Notes 8 and 78)				
A MEMBER'S STATEMENT IS:	ENCLOSED		TO FOLLOW	V
(see Note 80)				
HAS THE SUMMARY SHEET BEEN COMPLETED	YES	V	NO	
(see Page 17 and Notes 7 and 59)				
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED	YES		NO	
(See Pages 23 and 24 and Notes 88 to 94)				

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)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SOLIDARITY

We have audited the financial statements of Solidarity for the year ended 31 December 2016 on pages four to nineteen. 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 '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 Trade Union and Labour Relations (Consolidation) Act 1992. 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 a Report of the Auditors 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 Committee and auditors

The Union's Executive Committee's responsibilities for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Executive Committee's Responsibilities.

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with UK Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion a satisfactory system of control over transactions has not been maintained, or the Union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

Scope of the audit of the financial statements

ges in each

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 Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Executive Committee 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 on 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 December 2016 and of its surplus for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion

In our opinion the information given in the Report of the Executive Committee for the financial period for which the financial statements are prepared 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the officers were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Executive Committee.

Going concern

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the Union's ability to continue as a going concern. The Union incurred a net surplus of £369 during the year ended 31 December 2016 and, at that date; the Union's liabilities exceeded its total assets by £1,845 and had net current liabilities of £1,845. These conditions, along with other matters explained in note 1 to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the Union's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the Union was unable to continue as a going concern.

The maintenance and integrity of the Solidarity website is the responsibility of the officers; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since it was initially presented on the website.

Signature(s) of auditor or auditors:	42	
Name(s):	Martin Yones	
Profession(s) or Calling(s):	Senior Statutory Auditor & Chartered Accountant	
Address(es):	Wallace Crooke 20 Birmingham Road Walsall, UK WS1 2LT	
Date:	31/7/7	
Contact name and telephone number:	Martin Jones 01746 766 444	
N.B. When notes to the accounts are referr this return.	red to in the auditor's report a copy of	of those notes must accompany

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

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

jichui plumph

Name

Patrick Harrington

Office held

General Secretary

Date

08/04/2017