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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

SOCIETY OF RADIOGRAPHERS

Year ended:

30 SEPTEMBER 2017

List no:

520

Head or Main Office:

207 PROVIDENCE SQUARE
MILL STREET
LONDON
SE21 2EW

Website address (if available)

www.sor.org

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

Yes

No

X

(Click the appropriate box)

General Secretary:

RICHARD EVANS

Telephone Number:

020 7740 7200

Contact name for queries regarding

DAVID GOULDS

Telephone Number:

020 7740 7207

E-mail:

davidg@sor.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: 0330 109 3602

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 November 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	5652	116	4	51	5823
FEMALE	20073	881	22	155	21131
TOTAL	25725	997	26	206	A 26954

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

25697

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

187

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 person's 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
PRESIDENT	STEVE HERRING	GARETH THOMAS	05.07.2017
PRESIDENT ELECT	GARETH THOMAS	SUE WEBB	05.07.2017
VICE PRESIDENT	SUE WEBB	GILL HODGES	05.07.2017
PAST PRESIDENT	SHEILA HASSAN	STEVE HERRING	05.07.2017

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:

**SOCIETY OF RADIOGRAPHERS COUNCIL MEMBERS (DIRECTORS OF THE SOCIETY) AS AT
30 SEPTEMBER 2017**

Officers

President

Mr G Thomas MSc BSc (Hons) PgCUTL
FHEA

President Elect

Mrs S Webb BSc (Hons)

Vice President

Mrs G Hodges DCR (T) PgD

Immediate Past President

Mr S Herring BSc (Hons) PgD

Regional Representatives

Scotland

Mr J Burton DCR(T)
Miss C Donaldson BSc (Hons)
VACANCY

Yorkshire & North Trent

Mrs K Smith MSc DCR(T)

Northern

Dr P Cosson DCR(R) BSc PgC PGCE D.Prof

North West

Mr A Powell BSc (Hons) (R)

Northern Ireland

Mrs G Hodges DCR (T) PgD

Wales

Mrs C Hurley BSc (Hons) (R)
Mr C Kalinka MSc DRI DCR(R)

Midlands

Mr D Pilborough BSc (Hons) (T)

Eastern

Mrs S Webb BSc (Hons)

London

Mrs S Hassan DCR(T)

South East

Mr S Herring BSc (Hons) PgD

South West

Mr T Beaumont BSc (Hons) (R)

GENERAL FUND-See overleaf

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		
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)		
Total of other income (as at page 4)		
		TOTAL INCOME
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		TOTAL EXPENDITURE
Surplus (deficit) for year		1,023,256
Amount of general fund at beginning of year		3,473,245
Amount of general fund at end of year		4,496,501

**THE SOCIETY OF RADIOGRAPHERS
STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED 30 SEPTEMBER 2017**

	Notes	2017 £	2016 £
INCOME			
Membership income	2b	6,346,760	6,094,933
Political fund contributions	19	14,943	-
Other operating income	4	<u>240,498</u>	<u>239,256</u>
		<u>6,602,201</u>	<u>6,334,189</u>
EXPENDITURE			
Staff costs	5	2,084,751	1,800,067
Other operating charges	7	<u>4,622,296</u>	<u>4,306,933</u>
		<u>6,707,047</u>	<u>6,107,000</u>
OPERATING (DEFICIT) / SURPLUS		<u>(104,846)</u>	<u>227,189</u>
INCOME RECEIVABLE FROM INVESTMENTS, BANK ACCOUNTS AND DEPOSITS			
Bank interest receivable		-	139
Income from investments		118,801	103,806
Investment gains		<u>290,301</u>	<u>511,190</u>
		<u>409,102</u>	<u>615,135</u>
SURPLUS FOR THE FINANCIAL YEAR		304,256	842,324
Actuarial gains / (losses)	6	719,000	(1,064,000)
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR		<u>1,023,256</u>	<u>(221,676)</u>
Surplus brought forward		<u>3,473,245</u>	<u>3,694,921</u>
SURPLUS CARRIED FORWARD		<u>4,496,501</u>	<u>3,473,245</u>

The notes on pages 11 to 18 form part of the financial statements.

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies N/A		
TOTAL FEDERATION AND OTHER BODIES		
Other income See Note 4 to the accounts		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

See Notes 5 and 7 to the accounts

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
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 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	13,704	13,704
	Investment income (as at page 12)		
	Other income (specify) Voluntary Contributions from Student Members who are not full voting members of the Union	1,239	1,239
		Total other income as specified	1,239
		Total income	14,943
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	14,943
		Amount of political fund at beginning of year	-
		Amount of political fund at the end of year (as Balance Sheet)	14,943
		Number of members at end of year contributing to the political fund	22,840
		Number of members at end of the year not contributing to the political fund	4,114
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			3,227

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) See Notes 5 and 7 to the accounts

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		
Charged to:		
General Fund (Page 3)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
PRESIDENT	-	-	-	-	-	-
PRESIDENT ELECT	-	-	-	-	-	-
VICE PRESIDENT	-	-	-	-	-	-
PAST PRESIDENT	-	-	-	-	-	-
MEMBERS OF COUNCIL	-	-	-	-	-	-
CHIEF EXECUTIVE OFFICER	54,644	6,976	9,936	-	-	71,556

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

See page 3 (Statement of Comprehensive Income) of this return

	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

30th September 2017

(see notes 47 to 50)

See overleaf

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		
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		
	TOTAL ASSETS		
	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		
	Sundry creditors		
	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		
	TOTAL ASSETS		

**THE SOCIETY OF RADIOGRAPHERS
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2017**

	Notes	2017 £	2016 £
FIXED ASSETS			
Intangible assets	2, 9	33,038	57,775
Tangible assets	2, 8	74,875	77,124
Investment in subsidiary company	11	2	2
Fixed asset investments	2, 10	<u>4,164,035</u>	<u>3,780,818</u>
		<u>4,271,950</u>	<u>3,915,719</u>
CURRENT ASSETS			
Debtors	12	542,171	464,719
Cash at bank and in hand	13	<u>763,296</u>	<u>775,043</u>
		<u>1,305,467</u>	<u>1,239,762</u>
CREDITORS: amounts falling due within one year	14	<u>492,916</u>	<u>499,236</u>
NET CURRENT ASSETS		<u>812,551</u>	<u>740,526</u>
TOTAL NET ASSETS excluding pension liability		<u>5,084,501</u>	<u>4,656,245</u>
Pension scheme liability	6	<u>(588,000)</u>	<u>(1,183,000)</u>
TOTAL NET ASSETS including pension liability		<u>4,496,501</u>	<u>3,473,245</u>
RESERVES			
General fund		5,069,558	4,656,245
Political Fund	19	<u>14,943</u>	<u>-</u>
TOTAL FUNDS before pension liability		<u>5,084,501</u>	<u>4,656,245</u>
Pension scheme funding reserve		<u>(588,000)</u>	<u>(1,183,000)</u>
TOTAL FUNDS after pension liability	16	<u>4,496,501</u>	<u>3,473,245</u>

These accounts have been prepared in accordance with the provisions of the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Council on 7th February 2018.



President: Mr Gareth Thomas



President- Elect: Mrs Susan Webb

The notes on pages 11 to 18 form part of the financial statements.

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

See Notes 8 and 9 to the accounts

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	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 56 and 57)

See Note 10 to the accounts

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 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME The College of Radiographers	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 1287383 (also registered as a charity No. 272505).		
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 The College of Radiographers	NAMES OF SHAREHOLDERS- The Society of Radiographers is the only member (shareholder) of the College as a wholly-owned subsidiary		

SUMMARY SHEET

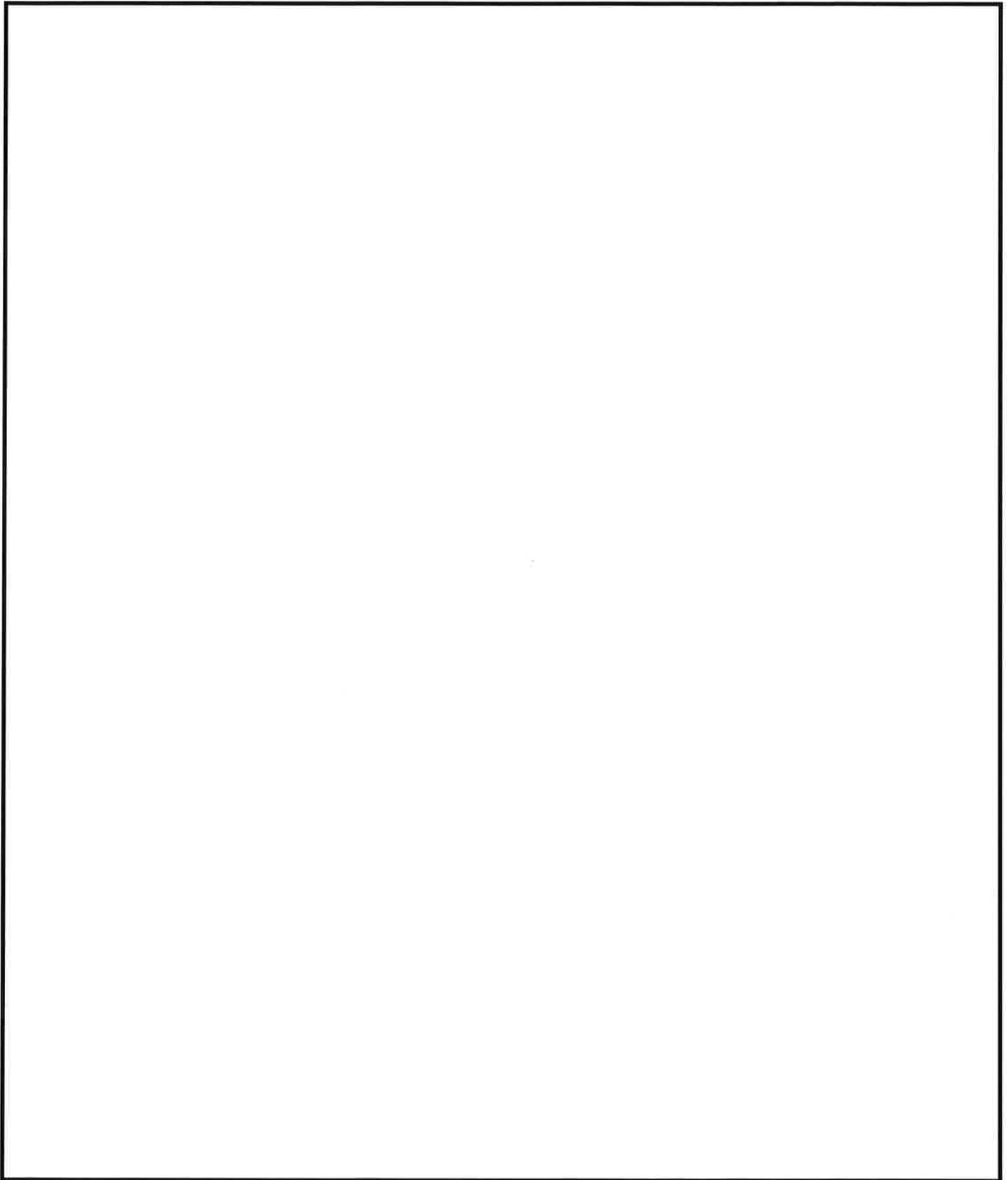
(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	6,346,760	13,704	6,360,464
From Investments	118,801	-	118,801
Other Income (including increases by revaluation of assets)	1,249,799	1,239	1,251,038
Total Income	7,715,360	14,943	7,730,303
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	6,707,047	-	6,707,047
Funds at beginning of year (including reserves)	3,473,245	-	3,473,245
Funds at end of year (including reserves)	4,481,558	14,943	4,496,501
ASSETS			
Fixed Assets			107,915
Investment Assets			4,164,035
Other Assets			1,305,467
		Total Assets	5,577,417
LIABILITIES		Total Liabilities	1,080,916
NET ASSETS (Total Assets less Total Liabilities)			4,496,501

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. COMPANY INFORMATION

The Society of Radiographers was incorporated in England under the Companies Act with Limited liability and has a licence to dispose of the word "Limited" in its title. The Society is a company limited by guarantee registered in the UK under number 169483. The Society's registered office is Quartz House, 207 Providence Square, Mill Street, London SE1 2EW.

2. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS102, the financial reporting standard applicable in the UK and Ireland.

b) Turnover - membership subscriptions

An annual subscription is paid by members each year to The Society of Radiographers, which provides the benefits arising from both The Society and The College of Radiographers and is accounted for on a receivable basis. A contribution of £2,090,000 (2016: £1,980,000) representing 32.9% (2016: 32.5%) of the subscription income, has been made to the College during the year.

c) Depreciation and amortisation

Fixed assets are capitalised where their cost exceeds £500. Smaller amounts are sometimes capitalised, provided the expected useful life of the asset is in line with the appropriate period set out below;

Depreciation is provided on the straight line basis over the useful life of the asset as follows:

Office furniture and equipment	over ten years
Computer equipment	over four years

Amortisation of software and website development is charged on a straight-line basis over four years.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT under partial exemption rules.

e) Pension costs

The Society operates a defined benefit pension scheme in conjunction with The College of Radiographers for the benefit of its employees. The current service cost, calculated in accordance with the requirements of FRS102, is charged to the income and expenditure account each year. Pension cost is assessed in accordance with the advice of a qualified actuary. Actuarial gains and losses arising are recognised within the statement of comprehensive income under the heading 'actuarial gains/(losses)'. The allocation of overall pension cost between the Society and College was adjusted during the year to reflect the outcome of a review undertaken for Auto-Enrolment compliance purposes to check those direct staff costs contractually attributable to the College.

f) Absence of consolidated financial statements

The Society has not prepared consolidated financial statements since it is not required to do so as it qualifies as a small parent company of a small group. The financial statements of the subsidiary undertaking are not included with these financial statements.

g) Cash flow statement

The Society qualifies as a small entity under FRS102 section 1a and is therefore not required to prepare a summary of cash flow.

h) Fixed Asset Investments

Listed investments are stated at market value. Gains and losses on investments are calculated as the difference between market value at the start and end of the financial year and are recognised in the profit and loss account.

i) Going Concern

The financial statements have been prepared in accordance with applicable United Kingdom law and accounting standards. The financial statements have been prepared on a going-concern basis as discussed in the report of Council on page 6.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

2. ACCOUNTING POLICIES (CONTINUED)

j) Key judgements and estimates

In the application of the Society's accounting policies, Directors are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Pension liabilities – The Society recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in note 6.

h) Financial instruments

The Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors.

Investments held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure.

At the statement of financial position date the Society held financial assets at amortised cost of £1,220,363 (2016: £1,200,131). Financial assets at fair value through income or expenditure of £4,164,035 (2016: £3,780,818) and Financial liabilities at amortised cost of £468,568 (2016: £444,417)

3. MEMBERS' GUARANTEE

The Society is a company limited by guarantee. In the event of a winding up, the liability of each member would not exceed £1.

4.

OTHER OPERATING INCOME

	2017	2016
	£	£
Magazine income	168,673	165,105
Website income	43,977	34,218
National Councils and Regional Committees	19,872	26,266
Merchandise and sundry income	676	7,467
Radiographer & Rep of the Year sponsorship	7,300	6,200
	240,498	239,256

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

5.	EMPLOYEES	2017	2016
	The average number of employees in the year was 30 (2016: 29)		
	The average numbers in each category are as follows:-	No.	No.
	Senior officers	3	3
	Trade union staff	14	13
	Finance and administration staff	13	13
		30	29
		2017	2016
	Employment costs:	£	£
	Wages and salaries	1,260,273	1,227,960
	Pension fund governance & Life assurance	228,487	162,433
	Social security costs	141,070	138,925
	Pension Scheme Current Service Cost	432,000	253,000
	Total cost of staff employed	2,061,830	1,782,318
	Temporary Staff	22,920	17,749
	Total Staffing Cost	2,084,751	1,800,067

The members of the Council are the directors of the Society and are not remunerated. The Society offers compensation to the employer of the elected president each year, in recognition of the time commitment required by the role. The Society paid £15,000 during the year to the employer of Steven Herring in respect of such compensation (2016: None).

The key management personnel of the Society are the members of the Council and the senior officers shown on page 2 of the Report of The Council. Some of these individuals are also senior officers of the College of Radiographers and therefore the cost of their employment is shared between the two entities. The aggregate remuneration charged to the Society in respect of key management personnel during the year was £250,968 (2016: £206,440). The total for the current year includes employer's National Insurance contributions, whereas the comparative figure for 2016 does not.

6. ACCOUNTING FOR RETIREMENT BENEFITS

The Society of Radiographers operates a defined benefit scheme in the UK which also includes employees of the College of Radiographers. This is a separate trustee administered fund holding the pension scheme assets to meet long term pension liabilities. A full actuarial valuation was carried out at 30 June 2016 and updated to 30 September 2017 by a qualified actuary, independent of the scheme's sponsoring employer. The major assumptions used by the actuary are shown below.

This most recent actuarial valuation showed a deficit of £674,000. The Society has agreed with the trustees that it will aim to eliminate the deficit over a period of 6 years and 7 months from 1 July 2017 by payment of annual contributions of £100,000 in respect of the deficit. In addition and in accordance with the actuarial valuation, the Society has agreed with the trustees that it will pay 19.8% of pensionable earnings in respect of the cost of accruing benefits and will meet expenses of the scheme and levies to the Pension Protection Fund. Member contributions are payable in addition at the rate of 8.0% of contribution salary.

Liabilities in respect of the active members are split between the Society and College in accordance with information supplied by the Trustees. The liabilities in respect of deferred members and pensioners are split in the same proportion as the active members. The value of the assets is split in proportion to the value of the liabilities. This is consistent with the approach adopted in previous years, although the allocation has been updated following the completion of the 30 June 2016 actuarial valuation.

Present values of defined benefit obligation, fair value of assets and defined benefit asset (liability)	30 September 2017	30 September 2016
	£'000s	£'000s
Fair value of plan assets	10,852	9,903
Present value of defined benefit obligation	(11,659)	(11,773)
Deficit in plan	(807)	(1,870)

As all actuarial gains and assets are recognised, the surplus or deficit shown above is that recognised in the statement of financial position.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

6. ACCOUNTING FOR RETIREMENT BENEFITS (CONTINUED)

The Society's share of the above figures is as follows:

	30 September 2017 £'000s	30 September 2016 £'000s
Fair value of plan assets	7,911	6,269
Present value of defined benefit obligation	(8,499)	(7,452)
Deficit in plan	(588)	(1,183)

Reconciliation of opening and closing balances of the defined benefit obligation

	Period ended 30/9/17 £'000s	Period ended 30/9/16 £'000s
Defined benefit obligation at start of period	7,452	5,408
Current service cost	432	253
Interest expense	206	206
Contributions by plan participants	120	89
Actuarial losses (gains)	(688)	1,562
Benefits Paid	(164)	(66)
Change in allocation of liabilities between Society and College	1,141	-
Defined benefit obligation at end of period	8,499	7,452

Reconciliation of opening and closing balances of the fair value of plan assets

	Period ended 30/9/17 £'000s	Period ended 30/9/16 £'000s
Fair value of plan assets at start of period	6,269	5,340
Interest income	174	203
Actuarial gains (losses)	178	498
Contributions by the company	340	205
Contributions by plan participants	120	89
Benefits paid	(164)	(66)
Change in allocation of assets between Society and College	994	-
Fair value of plan assets at end of period	7,911	6,269

The actual return on the scheme assets over the period ended 30 September 2017 was £352,000.

Defined benefit costs recognised in profit or loss

	Period ended 30/9/17 £'000s	Period ended 30/9/16 £'000s
Current service cost	432	253
Net interest cost	32	3
Defined benefit costs recognised in profit and loss account	464	256

Assets

	30/9/17 £'000s	30/9/16 £'000s
Equities	2,628	4,144
Bonds	1,273	1,522
Diversified growth	2,395	-
Property	434	-
LDI	826	-
Trustee accounts & cash	355	603
Total assets	7,911	6,269

None of the fair values of the assets shown above include any of the company's own financial instruments or any property occupied by, or other assets used by, the company.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

6. ACCOUNTING FOR RETIREMENT BENEFITS (CONTINUED)

Defined benefit costs recognised in other comprehensive income

	Period ended 30/9/17 £'000s	Period ended 30/9/16 £'000s
Return on plan assets (excluding amounts included in net interest cost) - gain (loss)	178	498
Experience gains and losses arising on the plan liabilities - gain (loss)	(100)	47
Effects of changes in the demographic and financial assumptions underlying the present value of the plan liabilities - gain (loss)	641	(1,609)
Total amount recognised in other comprehensive income - gain (loss)	719	(1,064)

Assumptions

	30/9/17 % per annum	30/9/16 % per annum
Discount rate	2.75	2.35
Inflation (RPI)	3.30	3.20
Inflation (CPI)	2.30	2.20
Salary growth	3.05	2.95
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	2.30	2.20
Allowance for pension in payment increases of CPI or 5% p.a. if less	2.30	2.20
Allowance for commutation of pension for cash at retirement	50% of post A Day	50% of post A Day

The mortality assumptions adopted at 30 September 2017 imply the following life expectancies:

Male retiring in 2017	22.1
Female retiring in 2017	23.9
Male retiring in 2037	23.5
Female in 2037	25.4

7. OTHER OPERATING CHARGES COMPRISE

	2017 £	2016 £
Magazine costs	504,776	492,421
Regional offices and workplace representatives costs	165,641	167,793
Country Councils and Regional Committees	37,616	55,717
Public Relations and Communications	34,019	38,198
Website	86,553	94,226
Members' professional indemnity insurance	483,257	424,503
TUC affiliation and conferences	81,876	83,056
Other industrial relations and annual conference costs	137,390	122,773
Industrial injuries expenses, etc.	121,870	57,001
Membership expenses and ballots	45,145	43,933
Occupancy expenses	150,234	109,360
Auditors' remuneration - audit	6,850	17,250
Depreciation (including recharge from College)	44,546	50,928
Irrecoverable VAT under partial exemption	70,968	69,136
Other administrative expenses	513,247	483,918
Pension Scheme net interest cost	32,000	3,000
Benevolent Fund helpline costs	1,747	8,720
Contribution to AHPF	9,561	-
Contribution to The Society of Radiographers Benevolent Fund	5,000	5,000
Contribution to The College of Radiographers	2,090,000	1,980,000
	4,622,296	4,306,933

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

8. TANGIBLE FIXED ASSETS	Office Equipment £	Computer Hardware £	Total £
Cost			
At 1 October 2016	75,465	9,157	84,622
Additions	4,297	3,138	7,435
Disposals	(405)	(295)	(700)
At 30 September 2017	79,357	12,000	91,357
Depreciation			
At 1 October 2016	148	7,350	7,498
Charge for the year	7,936	1,424	9,360
Disposals	(81)	(295)	(376)
At 30 September 2017	8,003	8,479	16,482
Net book value at 30 September 2017	71,354	3,521	74,875
<i>Net book value at 30 September 2016</i>	<i>75,317</i>	<i>1,807</i>	<i>77,124</i>

9. INTANGIBLE FIXED ASSETS	Computer Software and Website Development £
Cost	
At 1 October 2016	166,779
Additions	-
Disposals	-
At 30 September 2017	166,779
Amortisation	
At 1 October 2016	109,004
Charge for the year	24,737
Disposals	-
At 30 September 2017	133,741
Net book value at 30 September 2017	33,038
<i>Net book value at 30 September 2016</i>	<i>57,775</i>

10. FIXED ASSET INVESTMENTS	2017 £	2016 £
Market value of listed investments at 1 October	3,780,818	2,936,631
Additions at cost	452,366	674,251
Disposal proceeds	(359,450)	(341,254)
Investment (losses) / gains	290,301	511,190
Market value of listed investments at 30 September	4,164,035	3,780,818

The portfolio of securities represented by the listed investments above is managed on behalf of the Society by Rathbones Investment Management Limited in the form of two, broadly equal in market value, accounts. A floating charge applies to the second of these accounts to give effect to a contingent asset guarantee of £1,500,000 granted to the Trustees of the pension scheme by the Society as sponsoring employer. Full details of the instrument setting out the specific circumstances in which the floating charge would crystallise into a fixed charge in favour of the pension scheme Trustees have been filed with the Registrar of Companies.

11. SUBSIDIARY UNDERTAKING

The Society owns all the issued share capital of The College of Radiographers, a registered charity. The subsidiary undertaking had net income of £941,852 (2016: £92,237) for the year, which has been added to its funds to give an aggregate of funds of £5,282,710 at 30 September 2017 of (2016: £4,340,875).

At the 30 September 2017, The College of Radiographers owed the Society £383,251 (2016: £315,001).

TRANSACTIONS between parent and subsidiary include:	2017	2016
	£	£
Contribution paid by The Society to The College	2,090,000	1,980,000
Rent charged by The College to The Society	120,000	80,000
Occupancy costs charged by The College to The Society	30,234	29,359
Administration costs charged by The College to The Society	92,365	102,677
Insurance costs charged by the Society to the College	16,134	16,092
HR Advice costs charged by the Society to the College	8,823	-
Salary costs charged to The College by The Society	1,419,631	1,395,437

12. DEBTORS

	2017	2016
	£	£
Amounts owed by subsidiary undertaking	383,251	315,001
Other debtors and prepayments	158,920	149,718
	<u>542,171</u>	<u>464,719</u>

13. CASH AT BANK

	2017	2016
	£	£
Head Office cash at bank	712,367	738,931
Countries/ Regions cash at bank	35,986	36,112
Political fund cash at bank	14,943	-
	<u>763,296</u>	<u>775,043</u>

14. CREDITORS

	2017	2016
	£	£
Taxation and Social Security	77,527	74,634
Deferred income (including annual subscriptions received in advance)	24,348	54,819
Purchase Ledger Creditors	194,365	169,729
Accruals	196,676	200,054
	<u>492,916</u>	<u>499,236</u>

Included in accruals above is holiday pay accrued as a result of services rendered during the current period and which employees are entitled to carry forward. The cost is measured as the salary payable for the period of absence.

15. DEFERRED INCOME

	£
At 1 st October 2016	54,819
Deferred income released in year	(54,819)
Income deferred in year	<u>24,348</u>
At 30 th September 2017	<u>24,348</u>

Income has been deferred so as to be recognised in the same period that the relevant services are provided. Deferred income includes membership income received in advance, sponsorship and registration fees for regional study days.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH SEPTEMBER 2017**

16. RECONCILIATION OF MOVEMENT IN TOTAL RESERVES

	£
Surplus for the financial year	1,023,256
Total reserves at 1 October 2016	3,473,245
Total reserves at 30 September 2017	<u>4,496,501</u>

17. CONSTITUTION

The Society of Radiographers is incorporated under the Companies Act with Limited liability and has a licence to dispose of the word "Limited" in its title.

18. RELATED PARTY TRANSACTIONS

The directors of the Society have the power to appoint Trustees of the Society of Radiographers Benevolent Fund, a charity registered in England and Wales under no. 326398. The Benevolent Fund is therefore a related party. During the year ending 30th September 2017;

The Society donated £5,000 to the Benevolent Fund (2016: 5,000). A further £369 was donated by the Society's Regional Committees and National Councils (2016: £573). The Society also met residual costs for the pilot project to establish outsourced helpline arrangements of £1,747 (2016: £8,720). The Society did not meet any legal fees on behalf of the fund during the year (2016: £378). The fund continues to receive administrative support from employees of the Society.

Except for the transactions disclosed above and those with the College of Radiographers disclosed in note 11, there were no other related party transactions during the year to 30th September 2017. (2016: None).

19. POLITICAL FUND

Members of the Society voted at an EGM in October 2015 and in a subsequent ballot, to adopt political objects as set out in section 72 of the Trade Union and Labour Relations (Consolidation) Act 1992. At the EGM, members also voted to authorise political expenditure under the Companies Act 2006. A political fund has since been established with a voluntary contribution per member of 60 pence per quarter. The first collection of this contribution took place in July 2017. No expenditure required charging to the fund in the year.

ACCOUNTING POLICIES


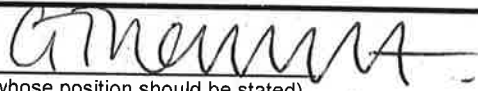
(see notes 74 and 75)

SEE OVERLEAF

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>RICHARD EVANS</u> Date: <u>5TH MARCH 2018</u>	President's Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>GARETH THOMAS</u> Date: <u>5TH MARCH 2018</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"/>

1. COMPANY INFORMATION

The Society of Radiographers was incorporated in England under the Companies Act with Limited liability and has a licence to dispose of the word "Limited" in its title. The Society is a company limited by guarantee registered in the UK under number 169483. The Society's registered office is Quartz House, 207 Providence Square, Mill Street, London SE1 2EW.

2. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS102, the financial reporting standard applicable in the UK and Ireland.

b) Turnover - membership subscriptions

An annual subscription is paid by members each year to The Society of Radiographers, which provides the benefits arising from both The Society and The College of Radiographers and is accounted for on a receivable basis. A contribution of £2,090,000 (2016: £1,980,000) representing 32.9% (2016: 32.5%) of the subscription income, has been made to the College during the year.

c) Depreciation and amortisation

Fixed assets are capitalised where their cost exceeds £500. Smaller amounts are sometimes capitalised, provided the expected useful life of the asset is in line with the appropriate period set out below;

Depreciation is provided on the straight line basis over the useful life of the asset as follows:

Office furniture and equipment	over ten years
Computer equipment	over four years

Amortisation of software and website development is charged on a straight-line basis over four years.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT under partial exemption rules.

e) Pension costs

The Society operates a defined benefit pension scheme in conjunction with The College of Radiographers for the benefit of its employees. The current service cost, calculated in accordance with the requirements of FRS102, is charged to the income and expenditure account each year. Pension cost is assessed in accordance with the advice of a qualified actuary. Actuarial gains and losses arising are recognised within the statement of comprehensive income under the heading 'actuarial gains/(losses)'. The allocation of overall pension cost between the Society and College was adjusted during the year to reflect the outcome of a review undertaken for Auto-Enrolment compliance purposes to check those direct staff costs contractually attributable to the College.

f) Absence of consolidated financial statements

The Society has not prepared consolidated financial statements since it is not required to do so as it qualifies as a small parent company of a small group. The financial statements of the subsidiary undertaking are not included with these financial statements.

g) Cash flow statement

The Society qualifies as a small entity under FRS102 section 1a and is therefore not required to prepare a summary of cash flow.

h) Fixed Asset Investments

Listed investments are stated at market value. Gains and losses on investments are calculated as the difference between market value at the start and end of the financial year and are recognised in the profit and loss account.

i) Going Concern

The financial statements have been prepared in accordance with applicable United Kingdom law and accounting standards. The financial statements have been prepared on a going-concern basis as discussed in the report of Council on page 6.

2. ACCOUNTING POLICIES (CONTINUED)

j) Key judgements and estimates

In the application of the Society's accounting policies, Directors are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Pension liabilities – The Society recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in note 6.

h) Financial instruments

The Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors.

Investments held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure.

At the statement of financial position date the Society held financial assets at amortised cost of £1,220,363 (2016: £1,200,131). Financial assets at fair value through income or expenditure of £4,164,035 (2016: £3,780,818) and Financial liabilities at amortised cost of £468,568 (2016: £444,417)

3. MEMBERS' GUARANTEE

The Society is a company limited by guarantee. In the event of a winding up, the liability of each member would not exceed £1.

4.

OTHER OPERATING INCOME

	2017	2016
	£	£
Magazine income	168,673	165,105
Website income	43,977	34,218
National Councils and Regional Committees	19,872	26,266
Merchandise and sundry income	676	7,467
Radiographer & Rep of the Year sponsorship	7,300	6,200
	240,498	239,256

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)

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE
SOCIETY OF RADIOGRAPHERS**

Opinion on other matter prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Trades Union and Labour Relations 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
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the statement of directors' responsibility set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.


We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.


Michael Hicks
Senior Statutory Auditor
St Bride's House
10 Salisbury Square
London
EC4Y 8EH

Date 8.3.18

AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	Cole Clor Mitchell CA	
Name(s):	Cole Clark Whitcomb LLP	
Profession(s) or Calling(s):	REGISTERED ACCOUNTANTS	
Address(es):	10 Sausbury Sq. London EC4Y 8EM	
Date:	8.3.18	
Contact name and telephone number:	Michael Hinds 0207 842 7100	

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 (continued)

Signature of assurer	Crowe Clark Whitehill Ltd
Name	CROWE CLARK WHITEHILL LLP
Address	10 SALISBURY SQUARE LONDON EC4Y 8EM
Date	8/3/18
Contact name and telephone number	Michael Hines , 0207 842 7100