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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	NACO		
Year ended:	30 <sup>th</sup> April 2018		
List no:	164T		
Head or Main Office:	Previously based at 6a Clarendon Place Hyde Cheshire SK14 2QZ		
Website address (if available)	N/A		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	Charles Robert Lister		
Telephone Number:	N/A		
Contact name for queries regarding	Nick Walker		
Telephone Number:	0161 224 2804		
E-mail:	nick.walker@usdaw.org.uk		

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

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



**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.**

Darren Leverington - All Others Class - Head of Food, Chelmsford Star Co-operative Society;  
Phil Barr - Co-operative Group Class - Regional Manager, Co-operative Funeralcare;  
Danny Doherty - All Others - Area Manager, Funerals, Lincolnshire Co-operative Society;  
Sue Powell - All Others - Project Manager, The Phone Co-op;  
Amanda Woodward - All Others - Funeral Department Manager, Tamworth Co-operative Society;  
Ann Rowland - All Others - HR Manager, Chelmsford Star Co-operative Society;  
David Knowles - Co-operative Group - Regional Manager, Co-operative Funeralcare.

# 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	740	3	-	15	<b>758</b>
FEMALE	372	1	-	3	<b>376</b>
TOTAL	1112	4	-	18	<b>1134</b>

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

1,103
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Number of members included in totals box 'A' above for whom no home or authorised address is held:

-
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## 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

State whether the union is:

a. A branch of another trade union?

Yes	
-----	--

No		X
----	--	---

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes	
-----	--

No		X
----	--	---

If yes, state the number of affiliated unions:

--

and names:

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# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		315,828
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		315,828
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		114,630
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	4,328	
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		4,328
		<b>TOTAL INCOME</b>
		434,786
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		224,413
<b>Administrative expenses (as at page 10)</b>		412,591
<b>Federation and other bodies (specify)</b>		
TUC	4,355	
Labour Research	870	
<b>Total expenditure Federation and other bodies</b>		5,225
<b>Taxation</b>		
		<b>TOTAL EXPENDITURE</b>
		642,229
		Surplus (deficit) for year
		(207,443)
		Amount of general fund at beginning of year
		1,042,654
		Amount of general fund at end of year
		835,211

# 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>		
Benevolent Fund Administration	1,500	
Sponsorship AGM	3,572	
Constituent Association Misc	(744)	
<b>TOTAL OTHER INCOME</b>		<b>4,328</b>
<b>TOTAL OF ALL OTHER INCOME</b>		<b>4,328</b>

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	23,843	<b>brought forward</b>	23,843
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	200,570
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	23,843	<b>Total (should agree with figure in General Fund)</b>	224,413

(See notes 24 and 25)

<b>FUND 2</b>		12mths 1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2017		<b>Fund Account</b>	
<b>Name:</b>	NACO Benevolent Fund – Not Consolidated	£	£	£	£
<b>Income</b>					
	From members				
	Investment income (as at page 12)		7,210		
	Other income (specify)				
	Change in Market value		23,290		
				<b>Total other income as specified</b>	30,500
				<b>Total Income</b>	30,500
<b>Expenditure</b>					
	Benefits to members		4,000		
	Administrative expenses and other expenditure (as at page 10)		1,860		
				<b>Total Expenditure</b>	5,860
				<b>Surplus (Deficit) for the year</b>	24,640
				<b>Amount of fund at beginning of year</b>	213,322
				<b>Amount of fund at the end of year (as Balance Sheet)</b>	237,962
				<b>Number of members contributing at end of year</b>	-

<b>FUND 3</b>				<b>Fund Account</b>	
<b>Name:</b>	-	£	£	£	£
<b>Income</b>					
	From members				
	Investment income (as at page 12)				
	Other income (specify)				
				<b>Total other income as specified</b>	
				<b>Total Income</b>	
<b>Expenditure</b>					
	Benefits to members				
	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>	
				<b>Amount of fund at the end of year (as Balance Sheet)</b>	
				<b>Number of members contributing at end of year</b>	

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>	-	<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	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>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>	-	<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	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>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		





(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</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>£</b>	<b>£</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	214,210
Salaries and Wages included in above	£91,565
Auditors' fees	9,418
Legal and Professional fees	
Occupancy costs	50,975
Stationery, printing, postage, telephone, etc.	41,257
Expenses of Executive Committee (Head Office)	2,880
Expenses of conferences	21,703
Other administrative expenses (specify)	
Travel/ Meetings/ Website/Research	34,092
Training / Promotional	6,300
Donations / Presentations/ Invest Management	2,271
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	16,270
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Constituent Assoc Grant & Reserve A/c	13,215
<b>Total</b>	<b>412,591</b>
Charged to:	
General Fund (Page 3)	412,591
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
<b>Total</b>	<b>412,591</b>



# 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)			50,843
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Change in Market value			45,479
Profit on sale of investments			20,211
Loss on sale of fixed assets			(1,903)
		<b>Total investment income</b>	<b>114,630</b>
		<b>Credited to:</b>	
		General Fund (Page 3)	114,630
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		<b>Total Investment Income</b>	<b>114,630</b>

**BALANCE SHEET as at** 30<sup>th</sup> April 2018

(see notes 47 to 50)

Previous Year		£	£
21,029	<b>Fixed Assets</b> (at page 14)		21,746
911,026	<b>Investments</b> (as per analysis on page 15)	826,929	
	Quoted (Market value £)		
	Unquoted		
932,055	<b>Total Investments</b>		826,929
	<b>Other Assets</b>		
	Loans to other trade unions		
27,487	Sundry debtors	7,501	
103,883	Cash at bank and in hand	9,803	
	Income tax to be recovered		
	Stocks of goods		
19,394	Others (specify) Prepaid Expenses	8,947	
150,764	<b>Total of other assets</b>		26,251
1,082,819	<b>TOTAL ASSETS</b>		874,926
	Fund (Account )		
	Fund (Account )		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
40,165	Sundry creditors		39,715
	Accrued expenses		
	Provisions		
	Other liabilities		
40,165	<b>TOTAL LIABILITIES</b>		39,715
1,042,654	<b>TOTAL ASSETS</b>		835,211

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			51,940	27,980		79,920
Additions			1,138	25,663		26,801
Disposals			(13,360)	(27,980)		(41,340)
Revaluation/Transfers						
At end of year			39,718	25,663		65,381
<b>Accumulated Depreciation</b>						
At start of year			44,317	14,574		58,891
Charges for year			4,356	12,303		16,659
Disposals			(10,930)	(20,985)		(31,915)
Revaluation/Transfers						
At end of year			37,743	5,892		43,635
<b>Net book value at end of year</b>			1,975	19,771		21,746
<b>Net book value at end of previous year</b>			7,623	13,406		21,029

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)	820,398	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
James Sharp Cash Account	6,531	
<b>TOTAL QUOTED (as Balance Sheet)</b>	826,929	
Market Value of Quoted Investment		
<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 X
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 X	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	315,828		315,828
From Investments	114,630		114,630
Other Income (including increases by revaluation of assets)	4,328		4,328
<b>Total Income</b>	434,786		434,786
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	642,229		642,229
<b>Funds at beginning of year</b> (including reserves)	1,042,654		1,042,654
<b>Funds at end of year</b> (including reserves)	835,211		835,211
<b>ASSETS</b>			
Fixed Assets			21,746
Investment Assets			826,929
Other Assets			26,251
<b>Total Assets</b>			874,926
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			39,715
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			835,211

121,840

27,610

465,286

# 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.

## Note 1 Statement of Responsibilities of the Executive

Trade Union and Labour Relations Law and the rules of the Association require the Executive to have prepared financial statements for each financial year which give a true and fair view of the state of affairs of the Association, and of its income and expenditure for that period. In the preparation of these financial statements the Executive should seek to ensure that:

- Suitable accounting policies are selected and then consistently applied;
- Judgements and estimates made are reasonable and prudent;
- Applicable accounting standards have been followed and that any departures are disclosed and explained in the financial statements;
- The financial statements are prepared on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Executive is responsible for ensuring that proper books of account are kept with respect to the Association's transactions and its assets and liabilities as necessary to give a true and fair view of the state of affairs of the Association. They should seek to ensure that a satisfactory system of control is established for the Association's books of account, its cash holdings and all its receipts and remittances, and that adequate precautions are taken against falsification of the books of account and facilitating its discovery

## Note 2 Statement of Accounting Policies

- (a) The financial statements are prepared on the historic cost Accounting basis for the 16 months ending 30 April 2018 and in Accordance with applicable accounting standards.
- (b) Income and Expenditure is accounted for on an accruals basis
- (c) Depreciation of motor cars – 25% p.a. of cost on a straight line basis
- (d) Depreciation of computer, telephone, office equipment and word processor – 25% p.a. of cost on a straight line basis
- (e) Income and Expenditure is included in the Revenue Account gross of Value Added Tax. Repayments of Value Added Tax by HM Customs and Excise are included in Other Income in the Revenue Account
- (f) Investments are stated at the year-end market value to accurately reflect the assets of NACO
- (g) The audited accounts represent the combined financial statements of the Association's General Fund and the Constituent Associations of NACO

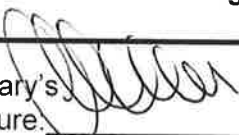
# ACCOUNTING POLICIES

\* (see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: </p> <p>Name: <u>Charles Robert Lister</u></p> <p>Date: <u>8/8/18</u></p>	<p><del>Chairman's</del> <u>USDAW CENTRAL TREASURER</u></p> <p>Signature: <u>Nick Walker</u> (or other official whose position should be stated)</p> <p>Name: <u>NICK WALKER</u></p> <p>Date: <u>25.09.2018</u></p>
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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	X	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	X	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	X	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.

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS.

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
  
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
  
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
  
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)

Hurst & Company Accountants LLP  
Chartered Accountants & Statutory Auditors  
Lancashire Gate  
21 Tiviot Dale  
Stockport  
SK1 1TD

Dear Sirs

During the course of your audit of our financial statements for the period ending 30 April 2018, the following representations were made to you by the NACO Executive and Officers of the Association.

1. We acknowledge our responsibilities for preparing financial statements that give a true and fair view and for making accurate representations to you as auditors.
2. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the association have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Executive meetings, have been made available to you. We have given you unrestricted access to persons within the association in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with Trade Union and Labour Relations (Consolidation) Act 1992.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we have disclosed to you all related party relationships and transactions relevant to the association and that we are not aware of any further related party matters that require disclosure.
7. We confirm that the association has had, at no time during the period, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Officers of the Association, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.

8. We confirm that the association has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that there are no laws or regulations that are central to the association's ability to conduct its business.
10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.
11. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control of that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
12. We confirm that, in our opinion, the Association is a going concern.
13. We confirm that the late journal adjustments (schedule attached) are approved by the NACO Executive on behalf of NACO.
14. We confirm that there are no unadjusted misstatements.
15. We confirm that there are no companies associated with this association for tax purposes.

We understand that companies are associated for tax purposes if they are under the control of the same person or persons. We also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

16. We confirm the following specific representations made to you during the course of your audit relating to:

The dilapidations provision of £15,000 is valid and appropriate.

17. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

| So far as the NACO Executive is aware, there is no relevant audit information of which you as auditors are unaware, and

| The NACO Executive has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations to you by the officers during the course of the audit.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the directors during the course of your audit.

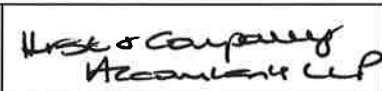

Yours faithfully

.....  
Title

.....  
Date



# AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:		
Name(s):	Hurst & Company Accountants LLP	
Profession(s) or Calling(s):	Chartered Accountants and Registered Auditors	
Address(es):	21 Tiviot Dale Stockport Cheshire SK1 1TD	
Date:		
Contact name and telephone number:	Helen Besant-Roberts Tel: 0161 477 2474	

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	
Name	
Address	
Date	
Contact name and telephone number	

# 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	<i>N Walker</i>
Name	NICK WALKER
Office held	USDAW CENTRAL TREASURER
Date	25.09.2018