

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year Ended:

List No:

Head Office Address:

Website Address:

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

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

Email:



(Revised November 2017)

B List of Officials' as at 31 December 2017

National Executive Council Members

General Secretary D Ward

President J Loftus (position held from May 2017)

Vice President B Shepherd (position held from May 2017)

Voting Members

M Ali

P Browne (position held until April 2017)

S Banbury

M Baulch (position held until April 2017)

A Bouch

T Cooper

N Darbyshire

T Fussey

S Halliwell (position held from May 2017)

S Jones

M Kavanagh

J Loftus

C Maden

J Malone (position held until April 2017)

C McGlynn

K Rose

B Shepherd

L Simpson (position held from May 2017)

D Tee (position held from May 2017)

J Upton

I Ward (position held until April 2017)

D Wilshire (position held from May 2017)

B Weatherall (position held from May 2017)

RETURN OF MEMBERS

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	150,053	3,899	-	340	154,292
FEMALE	36,132	929	-	63	37,124
NON-GENDER	5	-	-	-	5
TOTAL	186,190	4,828	-	403	A 191,421

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

191,421

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

2,093

OFFICERS IN POST

Refer to Supporting Schedule B, page 23.

RETURN OF CHANGE OF OFFICERS

Change 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
NEC National President	B Shepherd	J Loftus	May-17
NEC Vice President	J Loftus	B Shepherd	May-17
NEC Voting Member	P Browne	T Fussey	May-17
NEC Voting Member	M Baulch	S Halliwell	May-17
NEC Voting Member	J Malone	L Simpson	May-17
NEC Voting Member	I Ward	B Weatherall	May-17
NEC Voting Member	B O'Brien	D Wilshire	May-17

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

FUND 1	£	£
Income		
From Members: Contributions and Subscriptions		28,043,125
From Members: Other Income from Members	-	
Total Other Income from Members		-
Total of all Income from Members		28,043,125
Investment Income (page 12)		179,790
Other Income:		
Income from Federations and Other Bodies (page 4)	-	
Income from Any Other Sources (page 4)	397,064	
Total of Other Income		397,064
	Total Income	28,619,979
Expenditure		
Benefits to Members (page 5)		1,559,705
Administration Expenses (page 10)		20,953,329
Federation and Other Bodies:		
Affiliations & Associated Expenses (schedule A, page 23)		1,077,852
Loss on Disposal of Fixed Assets		57
Interfund Transfers:		
National Welfare Fund (Fund 3)	3,542	
Scholarship Fund (Fund 4)	1,659	
Rebates to Branches (Fund 6)	8,136,155	
Total Interfund Transfers:		8,141,356
	Total Expenditure	31,732,299
	Loss for the Year	(3,112,320)
Amount of General Fund at beginning of year		(14,681,524)
Amount of General Fund at end of year		(17,793,844)

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

Description	£	£
Federation and Other Bodies		
n/a		-
Total Federation and Other Bodies		-
Other Income		
Revaluation of Investments		334,600
Disposal of Quoted Investments		5,704
Surplus on Sales of Diaries and Promotional Goods		11,759
Political Fund Management Charge		45,000
Miscellaneous		1
Total Other Income		397,064
Total of All Other Income		397,064

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

	£		£
		brought forward	248,984
Representation : Employment Related Issues: Employment Tribunals	257,243	Education and Training Services: Education	488,154
Representation : Non Employment Related Issues: Legal and Medical Services Unionline	(16,923) (1,371,437)	Negotiated Discount Services: n/a	-
Communications: Publications and Publicity	893,557	Salary Costs: Legal Services	821,890
Advisory Services: Harassment Helpline	214	Other Benefits and Grants: Members 25 year Certificates	677
Dispute Benefits: n/a	-		
Other Cash Payments: Death Benefits Members Insurance Scheme	437,910 48,420		
carried forward	248,984	Total	1,559,705

FUND 2		Fund Account	
Name:	Defence Fund	£	£
Income			
	From Members		-
	Investment Income (page 12)		-
	Interfund Transfer - Rebates from Branches (Fund 6)		81,366
	Other Income:		
		-	
	Total Other Income as Specified		-
	Total Income		81,366
Expenditure			
	Benefits to Members		-
	Administration Expenses & Other Expenditure (page 10)		278,630
	Total Expenditure		278,630
	Loss for the year		(197,264)
	Amount of Fund at Beginning of year		1,106,416
	Amount of Fund at the end of year (as Balance Sheet)		909,152
	Number of members contributing at end of year		n/a

FUND 3		Fund Account	
Name:	National Welfare Fund	£	£
Income			
	From Members		-
	Investment Income (page 12)		-
	Interfund Transfer - General Fund (Fund 1)		3,542
	Other Income:		
	Donations	58,658	
	Commissions	2,972	
	Total Other Income as Specified		61,630
	Total Income		65,172
Expenditure			
	Benefits to Members		26,013
	Administration Expenses & Other Expenditure (page 10)		-
	Total Expenditure		26,013
	Surplus for the year		39,159
	Amount of fund at beginning of year		22,471
	Amount of Fund at the end of year (as Balance Sheet)		61,630
	Number of members contributing at end of year		n/a

FUND 4		Fund Account	
Name:	Scholarship Fund	£	£
Income			
	From Members		-
	Investment Income (page 12)		-
	Interfund Transfer - General Fund (Fund 1)		1,659
	Other Income:		
	Commissions	42,473	
	Total Other Income as Specified		42,473
	Total Income		44,132
Expenditure			
	Benefits to Members		44,132
	Administration Expenses & Other Expenditure (page 10)		-
	Total Expenditure		44,132
	Surplus / (Loss) for the year		-
	Amount of Fund at beginning of year		50,000
	Amount of Fund at the end of year (as Balance Sheet)		50,000
	Number of members contributing at end of year		n/a

FUND 5		Fund Account	
Name:	Property Reserve	£	£
Income			
	From Members		-
	Investment Income (page 12)		-
	Interfund Transfer - Branch Fund (Fund 6)		107,336
	Other Income:		
	Total Other Income as specified		-
	Total Income		107,336
Expenditure			
	Benefits to Members		-
	Administration Expenses & Other Expenditure (page 10)		-
	Total Expenditure		-
	Surplus for the year		107,336
	Amount of Fund at beginning of year		24,156,584
	Amount of Fund at the end of year (as Balance Sheet)		24,263,920
	Number of members contributing at end of year		n/a

FUND 6		Fund Account	
Name:	Branch Fund	£	£
Income			
	From Members		-
	Investment Income (page 12)		300
	Interfund Transfer - General Fund (Fund 1)		8,136,155
	Other Income:		
	Rent and Room Hire	77,253	
	Donations	12,387	
	Miscellaneous	3,549	
	Total Other Income as Specified		93,189
	Total Income		8,229,644
Expenditure			
	Benefits to Members		-
	Administration Expenses & Other Expenditure (page 10)		8,312,833
	Interfund Transfers:		
	Interfund Transfer - Defence Fund (Fund 2)	81,366	
	Interfund Transfer - Property Reserve (Fund 5)	107,336	
	Total Interfund Transfers:		188,702
	Total Expenditure		8,501,535
	Loss for the year		(271,891)
	Amount of Fund at beginning of year		9,540,034
	Amount of Fund at the end of year (as Balance Sheet)		9,268,143
	Number of members contributing at end of year		n/a

FUND 7 - POLITICAL FUND ACCOUNT 1		
	£	£
Income		
Members Contributions and Levies		1,653,045
Investment Income (page 12)		-
Other Income:	-	
	Total Other Income as specified	-
	Total Income	1,653,045
Expenditure		
Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992		-
Administration Expenses in Connection with Political Objects:		
Labour Party Affiliation Fees	449,250	
Regional Affiliation Fees	13,339	
Campaigns	162,517	
General Elections	8,736	
Delegations to National Conference	108,574	
Delegations to Regional Conference	3,077	
Net Expenditure at Branches	312,030	
Branch and Regional Expenses	1,072	
Parliamentary Panel	39,765	
Printing and Publicity	15,536	
Postage	1,049	
Travel and Meetings Expenses	6,476	
Donations	597,227	
General Expenses	6,709	
Administration Charge	45,000	
Depreciation to Furniture, Equipment and Computers	2,049	
Bank Charges	431	
		1,772,837
Non-Political Expenditure		-
	Total Expenditure	1,772,837
	Loss for the year	(119,792)
	Amount of political fund at beginning of year	1,266,304
	Amount of political fund at the end of year (as balance sheet)	1,146,512
	Number of members at end of year contributing to the Political Fund	161,663
	Number of members at end of the year not contributing to the Political Fund	29,758
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the Political Fund	20,238

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

	£
Administrative Expenses	
Remuneration and Expenses of Staff	9,409,343
Salaries and Wages included in above	£ 7,828,554
Auditors' Fees	93,893
Legal and Professional Fees	876,105
Occupancy Costs	2,213,055
Stationery, Printing, Postage & Telephone	1,927,995
Expenses of Executive Committee (Head Office)	2,622,935
Expenses of Conferences	1,149,970
Other Administrative Expenses:	
Branch Organisation and Recruitment	85,747
Regional and Divisional Representation	980,916
Elections and Ballots	306,044
Industrial Action Costs	278,630
International Activities	26,390
Branch Representation	5,040,106
Other Outgoings	
Interest Payable:	
Bank Loans	-
Mortgages	150
Other Loans (Bank Charges & Interest)	30,654
Depreciation	495,812
Taxation (VAT)	(127,700)
Outgoings on Land and Buildings	-
Other Outgoings:	
Collection Costs and Charges	168,270
Branch Honoraria	186,477
Financial Expense - Pension Scheme	860,000
FRS 102 Pension Adjustment	2,920,000
Total	29,544,792
Charged to: General Fund (Fund 1)	20,953,329
Defence Fund (Fund 2)	278,630
Branch Fund (Fund 6)	8,312,833
Total	29,544,792

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Office Held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions £	Other Benefits		
				Description	Value £	
£	£	£			£	
National Executive Council						
D Ward - General Secretary	97,418	12,319	28,239			137,976
Voting Members:						
M Kavanagh	2,171	49	-			2,220
C Maden	5,146	210	-			5,356
K Quirke	1,178	68	-			1,246
J Upton	713	5	-			718
I Ward	1,778	59	-			1,837
Additional Notes to the above analysis: * Any amounts which may be paid from the Branch Fund to any National Executive Council members for services as branch or regional officials' are not * The Union operates three superannuation schemes providing benefits on final pensionable pay (note 5, pg 20).						

ANALYSIS OF INVESTMENT INCOME

	Political Fund £	Other Funds £
Rent from Land and Buildings	-	130,858
Dividends (gross) from:		
Equities	-	25,449
Interest (gross) from:		
Government Securities (Gilts)	-	-
Mortgages	-	23,483
Local Authority Bonds	-	-
Bank and Building Societies	-	300
Other Investment Income:		
n/a	-	-
	-	180,090
Total Investment Income		180,090
		Credited to:
General Fund (Fund 1)		179,790
Branch Fund (Fund 6)		300
Political Fund (Fund 7)		-
Total Investment Income		180,090

BALANCE SHEET as at 31 December 2017

Previous Year		£	£
23,371,190	Fixed Assets (page 14)		23,106,703
	Investments:		
3,565,817	Quoted Investments (page 15)	3,906,121	
3,039,632	Unquoted Investments (page 15)	2,897,067	
6,605,449		Total Investments	6,803,188
	Other Assets:		
-	Loans to Other Trade Unions	-	
3,331,394	Sundry Debtors	4,761,015	
10,778,156	Cash at Bank and Cash in Hand	8,823,418	
1,337,260	Cash at Bank and Cash in Hand - Political Fund	1,172,911	
15,446,810		Total of Other Assets	14,757,344
45,423,449		Total Assets	44,667,235
(14,681,524)	General Fund (Fund 1)		(17,793,844)
1,106,416	Defence Fund (Fund 2)		909,152
22,471	National Welfare Fund (Fund 3)		61,630
50,000	Scholarship Fund (Fund 4)		50,000
24,156,584	Property Reserve Fund (Fund 5)		24,263,920
9,540,034	Branch Fund (Fund 6)		9,268,143
1,266,304	Political Fund (Fund 7)		1,146,512
21,460,285		Total Funds	17,905,513
	Liabilities:		
-	Amount held on behalf of central Political Fund		-
-	Loans: From Other Trade Unions		-
11,131	Loans: Other (bank loans to branches)		3,586
-	Bank Overdraft		-
-	Tax Payable		-
2,127,617	Sundry Creditors		2,664,517
1,466,486	Accrued Expenses		632,280
937,930	Provisions		861,339
	Other Liabilities:		
19,420,000	Pension Scheme Deficit		22,600,000
23,963,164		Total Liabilities	26,761,722
21,460,285		Net Assets	17,905,513

FIXED ASSETS ACCOUNT

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for Union Business	Total
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year	24,167,715	-	1,715,764	12,203	-	25,895,682
Additions	99,791	-	133,583	-	-	233,374
Disposals	-	-	(1,267)	-	-	(1,267)
Funded Assets	-	-	48,885	-	-	48,885
At end of year	24,267,506	-	1,896,965	12,203	-	26,176,674
Accumulated Depreciation						
At start of year	1,274,998	-	1,237,291	12,203	-	2,524,492
Charges for year	255,543	-	242,318	-	-	497,861
Disposals	-	-	(1,267)	-	-	(1,267)
Funded Assets	-	-	48,885	-	-	48,885
At end of year	1,530,541	-	1,527,227	12,203	-	3,069,971
Net book value at end of year	22,736,965	-	369,738	-	-	23,106,703
Net book value at end of previous year	22,892,717	-	478,473	-	-	23,371,190

ANALYSIS OF INVESTMENTS

	All Funds Except Political Fund £	Political Fund £
Quoted		
Equities (e.g. Shares):		
n/a	-	-
Government Securities (Gilts):		
n/a	-	-
Other Quoted Securities:		
Aberdeen Unit Trust	3,906,121	-
Total Quoted At Market Value (as Balance Sheet)	3,906,121	-
Historical Cost of Quoted Investment	1,418,203	-
Unquoted		
Equities:		
Unity Trust Bank Ordinary Shares	2,120,734	-
Government Securities (Gilts):		
n/a	-	-
Mortgages:		
Union Mortgages (cash position)	276,333	-
Bank and Building Societies:		
n/a	-	-
Other Unquoted Investments:		
Debenture & shares in Elstead Hotel (Bournemouth) Limited	480,000	-
People's Press Printing Society Ltd	20,000	-
Total Unquoted at Fair Value (as Balance Sheet)	2,897,067	-
Historical Cost of Unquoted Investments	2,002,337	-

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	<input checked="" type="checkbox"/>	NO	
If YES name the relevant companies:					
COMPANY NAME	COMPANY REGISTRATION NUMBER				
Elstead Hotel (Bournemouth) Limited	1674002				
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES		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	NAMES OF SHAREHOLDERS				
Elstead Hotel (Bournemouth) Limited	Communication Workers Union				

SUMMARY SHEET

	All Funds Except Political Fund £	Political Fund £	Total Funds £
INCOME			
From Members	28,043,125	1,653,045	29,696,170
From Investments	180,090	-	180,090
Other Income (including increases by revaluation of assets)	594,356	-	594,356
Total Income	28,817,571	1,653,045	30,470,616
EXPENDITURE			
(including decreases by valuation of assets)			
Total Expenditure	32,252,551	1,772,837	34,025,388
Funds at beginning of year (including reserves)			
	20,193,981	1,266,304	21,460,285
Funds at end of year (including reserves)			
	16,759,001	1,146,512	17,905,513
ASSETS			
	Fixed Assets		23,106,703
	Investment Assets		6,803,188
	Other Assets		14,757,344
		Total Assets	44,667,235
LIABILITIES			
		Total Liabilities	26,761,722
NET ASSETS (Total Assets less Total Liabilities)			
			17,905,513

NOTES TO THE ACCOUNTS

1 Tangible Fixed Assets

Description of Freehold Property	Cost or valuation details	Cost or valuation	Net book value
		31 Dec 2017	31 Dec 2017
		£	£
CWU Head Office 150 The Broadway, Wimbledon, SW19	Revaluation on transition to FRS 102 at 1 January 2014	18,150,000	17,569,200
CWU Educator & Training Centre Alvescot Lodge, Oxfordshire, OX18	Revaluation 2010	1,980,502	1,858,570
Elstead Hotel (Bournemouth) Limited Bournemouth, BH1	Revaluation 2010	662,213	121,637
CWU North Lancs & Cumbria 75 Garstang Road, Preston, PR3	Revaluation on transition to FRS 102 at 1 January 2014	200,000	184,000
Subtotal at Head Office		20,992,715	19,733,407
Seventeen properties owned by Union Branches	Revaluation on transition to FRS 102 at 1 January 2014	3,274,791	3,003,558
Cost of Land and Buildings		24,267,506	22,736,965

The deemed cost of fixed assets includes the original cost of assets purchased by the National Communications Union and the Union of Communication Workers or, in the case of certain land and buildings, subsequent revaluation by these former Unions. Depreciation includes the amount previously written-off cost or valuation in the accounts of the National Communications Union and the Union of Communication Workers.

The Elstead hotel is subject to a leasehold interest granted to the Elstead Hotel (Bournemouth) Limited, a company wholly owned by Trustees on behalf of the Union, for a period of 20 years from 29 September 1994 (note 3).

150 The Broadway, Wimbledon was purchased during 1997. The UCW Pensions 2001 Scheme has a first legal charge of the property at 150 The Broadway, Wimbledon, to the value of £5,800,000 as security over the deficit in that particular pension fund (note 4).

2 Investments and Long Term Loans

	2017	2016
	£	£
Mortgages and Other Long Term Loans - Secured	276,333	418,898
Quoted Investments at Market Value	3,906,121	3,565,817
Unquoted Shares at Market Value or Cost	2,140,734	2,140,734
Debenture - Elstead Hotel (Bournemouth) Limited	480,000	480,000
Investments and Long Term Loans	6,803,188	6,605,449

• Quoted Investments at Market Value:

The total original cost of quoted investments was £1,418,203 (2016: £1,418,203). Any surplus or deficit arising on sale or revaluation to market value during the year has been debited or credited to the fund holding the investments.

• Unquoted Shares at Market Value or Cost:

The total unquoted shares held by the Union as at 31 December 2017 is broken down by 1,060,367 shares in Unity Trust Bank at £2 per share and 20,000 shares in Peoples Press Printing Society Ltd at a cost of £1 per share.

Union Network International

A full provision of £201,606 (2016 : £201,606) has been made against the cost of shares in the headquarters building of Union Network International, as recovery of the amount invested is not envisaged.

Unionline

At 31 December 2017 the Union was a 50% equity partner in GMB/CWU Legal LLP, which is the sole beneficial corporate partner of Trade Union Legal LLP, trading as Unionline. Further details of Unionline transactions have been given in note 8.

NOTES TO THE ACCOUNTS (continued)

3 Elstead Hotel (Bournemouth) Limited

The Union holds 100% share capital in the Elstead Hotel (Bournemouth) Limited, a hotel and conference centre in Bournemouth. This has been fully provided for in these accounts. The company is a subsidiary undertaking of the Union but consolidated accounts have not been prepared as the inclusion of Elstead Hotel (Bournemouth) Limited would have not a material impact on the accounts of the Union.

The draft accounts of the Elstead Hotel (Bournemouth) Limited as at 31 December 2017 show a loss of £173,783 and shareholders' funds at that date of a negative equity of £172,257. Included within Other Debtors (Page 13, Sundry Debtors) is £241,600 due from the Elstead Hotel (Bournemouth) Limited. This is made up of £173,600 (2016: £118,613) relating to rent / management fees and £68,000 (2016: 0) for a loan. In 2016, an amount of £16,272 was included within Trade Creditors (Page 13, Sundry Creditors).

The original cost of the Union's interest in this company is £2,025,000 advanced by the Union of Communication Workers prior to the date of merger in 1995. This was represented by a debenture and issue of shares. During the year ended 31 December 2011 the Elstead Hotel cancelled 1,495,002 ordinary shares of nominal value £1 each as part of a share capital restructure. The Union's interest is now represented by a debenture of £480,000 secured by a floating charge over the assets of the company and £10,000 ordinary shares of £1 each fully paid. Given the continued losses incurred by the Elstead Hotel (Bournemouth) Limited, a provision has been included against the £10,000 ordinary shares.

In line with FRS 102, the accounting policy of the Union is to value unquoted investments at fair value where this can be obtained without undue cost. In accordance with this policy the Union has revalued the shares of the company to an amount equal to the shareholders' funds as shown in the accounts of the company as at 31 December 2017. In December 2003, an impairment review was carried out and the Union reduced the carrying value of the shares by the shortfall in the valuation compared to the carrying value of the fixed assets held by the company.

The balance sheet value of the Union's interest in Elstead Hotel (Bournemouth) Limited is as follows:

	Shares	Debenture
	£	£
As at 31 December 2016	-	480,000
Revaluation in year (based on draft accounts)	-	-
As at 31 December 2017	-	480,000

4 Provision for Liabilities and Charges - Pensions

The Union's accounts need to show the value of the pension schemes that it sponsors using the accounting treatment prescribed by Section 28 of FRS 102. The assumptions used in calculating the Section 28 pension scheme valuations, as disclosed in note 5, are agreed between the employer and the scheme's actuaries each year and are generally less prudent than the triennial pension scheme valuation where the assumptions used are agreed by the schemes' trustees and the actuaries.

Using a Section 28 valuation the Union's pension schemes at 31 December 2017 showed a total deficit of £22.6m.

	Date of Triennial Valuation	Triennial Valuation £m	Section 28 Valuation £m
UCW Pensions 2001	31/12/2014	(13.24)	(16.88)
NCU SSS	31/12/2014	2.66	0.96
CWU 2000	31/12/2014	(2.87)	(6.68)
		(13.45)	(22.60)

NOTES TO THE ACCOUNTS (continued)

4 Provision for Liabilities and Charges - Pensions (continued)

The Union's accounts need to show the value of the pension schemes that it sponsors using the accounting treatment prescribed by Section 28 of FRS 102. The assumptions used in calculating the Section 28 pension scheme valuations, as disclosed in note 5, are agreed between the employer and the scheme's actuaries each year and are generally less prudent than the triennial pension scheme valuation where the assumptions used are agreed by the schemes' trustees and the actuaries.

By releasing the true and fair override provision in the accounts, the Union believes that they showed a prudent view of the pension schemes' deficits and that its members would be more able to understand the pension schemes funding obligations that the Union faces.

5 Staff Superannuation Schemes

At 31 December 2017 the Union operated three superannuation schemes providing benefits for Union employees based on final pensionable pay "defined benefit (DB) schemes". The CWU 2000 Pension Scheme is open to new employees of the Union and the UCW Pensions 2001 and NCU SSS are closed. All schemes are funded.

Contributions to the schemes are charged to the Statement of Comprehensive Income to spread the cost of pensions over employees' working lives with the Union. The contributions are paid in accordance with recommendations by independent qualified actuaries at rates of between 29.1% and 41.9% of pensionable salaries. The actuaries use the projected unit method of valuation. Under this method the current service cost for closed schemes will increase as the members of the schemes approach retirement.

Amounts payable to the schemes by the Union in accordance with actuarial advice were:

	2017	2016
	£	£
Staff Superannuation Schemes		
Normal Contributions	<u>2,190,000</u>	<u>2,079,950</u>
Special Contributions	<u>750,000</u>	<u>970,050</u>
	<u>2,940,000</u>	<u>3,800,000</u>

The above amounts represent the amounts which would have been charged to the Statement of Comprehensive Income in 2017 and 2016, had Section 28 of FRS 102 not been adopted in respect of accounting for retired benefits. The amounts actually charged to the Statement of Comprehensive Income and Other Comprehensive Income are shown on page 21.

The Union is considering the deficits in the various schemes in consultation with respective scheme actuaries and taking advice on the amount of future Union contributions.

The assets of the schemes are held in separate trustee administered funds. A summary of the assets and liabilities in accordance with Section 28, together with the assumptions used to determine the results, is set out below.

Qualified independent actuaries have updated figures from the last formal valuations of the schemes to 31 December 2017. The deficit has been incorporated within the Union's balance sheet in accordance with Section 28.

The major assumptions used by the actuaries were:

	31 December	31 December
	2017	2016
Discount Rate	<u>2.5 - 2.6%</u>	<u>2.6 - 3.0%</u>
RPI Inflation Assumption	<u>3.5 - 3.6%</u>	<u>3.5 - 3.6%</u>
Rate of Salary Increases	<u>2.5 - 3.6%</u>	<u>2.5 - 3.6%</u>
Allowance for Future Deferred Revaluation	<u>2.5 - 3.6%</u>	<u>2.5 - 3.6%</u>
Allowance for Future Pension Increases	<u>2.5 - 3.6%</u>	<u>2.5 - 3.6%</u>

NOTES TO THE ACCOUNTS (continued)

5 Staff Superannuation Schemes (continued)

Mortality assumptions are based on standard mortality tables which allow for future mortality improvements. The assumptions are that a member currently aged 60 will live for a further 27 years if they are male and for a further 28 years if they are female. For a member currently aged 40 who retires at age 60 the assumptions are that they will live on average for a further 28 years after retirement if they are male and a further 30 years after retirement if they are female.

The Assets in the Schemes were:

	31 December 2017 £m	31 December 2016 £m
Hedge Funds	38.74	50.11
Diversified Growth Funds	32.49	18.70
Government Bonds	40.10	39.10
Corporate Bonds	2.68	2.06
Cash	0.89	0.63
	<u>114.90</u>	<u>110.60</u>
Irrecoverable Surplus on Plan Assets	(5.98)	(3.62)
Total Assets	<u>108.92</u>	<u>106.98</u>

Analysis of Amounts in Balance Sheet:

	31 December 2017 £m	31 December 2016 £m
<u>Changes in Present Value of Plan Liabilities</u>		
Opening DB Obligation	126.40	108.25
Current Service Cost	2.34	1.63
Interest Cost on DB Obligation	3.40	4.14
Remeasurement - Experience Adjustment gains	-	(6.72)
Remeasurement - Changes in Assumptions Losses	3.10	24.08
Contributions by Participants	0.32	0.32
Benefits Paid	(4.04)	(5.30)
Closing DB Obligation	<u>131.52</u>	<u>126.40</u>

Changes in Fair Value of Plan Assets

Opening Fair Value of Plan Assets	110.60	104.80
Interest Income on Plan Assets	2.97	4.00
Pension Scheme Expenses	(0.43)	(0.50)
Actuarial Gains	2.53	4.30
Employer Contributions	2.95	3.00
Employee Contributions	0.32	0.30
Benefits Paid	(4.04)	(5.30)
	<u>114.90</u>	<u>110.60</u>
Irrecoverable Surplus on Plan Assets	(5.98)	(3.62)
Closing Fair Value of Plan Assets	<u>108.92</u>	<u>106.98</u>

Present Value of DB Obligation	(131.52)	(126.40)
Fair value of Plan Assets	108.92	106.98
Net Liability	<u>(22.60)</u>	<u>(19.42)</u>
Balance Sheet (page 13)	<u>(22.60)</u>	<u>(19.42)</u>

Analysis of the Amount Charged to Operating Deficit:

	31 December 2017 £m	31 December 2016 £m
Total Operating Charge - Current Service Cost	<u>2.34</u>	<u>1.63</u>

NOTES TO THE ACCOUNTS (continued)

5 Staff Superannuation Schemes (continued)

Analysis of the Amount Credited to Other Financial Income:	31 December 2017 £m	31 December 2016 £m
Interest Income on Plan Assets	2.97	4.03
Interest Cost on DB Obligation	(3.40)	(4.14)
Pension Scheme Expenses	(0.44)	(0.51)
Net Return	<u>(0.87)</u>	<u>(0.62)</u>

Analysis of Amount Recognised in Other Comprehensive Income (OCI):	31 December 2017 £m	31 December 2016 £m
Total Actuarial Gains	2.53	4.33
Remeasurement - Experience Adjustment Gains	-	6.72
Remeasurement - Changes in Assumptions Losses	(3.10)	(24.08)
Actual losses	(0.57)	(13.03)
Change in Assets not Recoverable in the Future	(2.35)	0.01
Total Losses in OCI	<u>(2.92)</u>	<u>(13.02)</u>

6 Contingent Liabilities

The Union has guaranteed bank loans for certain Branches. At 31 December 2017 the amount guaranteed was £3,586 (2016: £11,131).

7 Key Management Personnel

Key management compensation of £260,256 (2016: £253,477) was paid in the year. Key management personnel is defined as the roles of General Secretary and Senior Deputy General Secretary.

8 Related Party Transactions

Unionline

At 31 December 2017, the Union had made an unsecured loan (Other Debtors, note 8) of £273,250 (2016: £273,250) to Unionline. In addition to the loan is accumulated interest of £61,140 (2016: £42,212) charged at a commercial rate.

During the year, the Union recharged for staff and administration costs incurred relating to the activities of Unionline.

Elstead Hotel (Bournemouth) Limited

The Union holds 100% share capital in the Elstead Hotel (Bournemouth) Limited, a hotel and conference centre in Bournemouth. This has been fully provided for in these accounts (note 3).

SUPPORTING SCHEDULES

A Federation and Other Bodies

Breakdown of Affiliations and Associated Expenses:	2017	2016
	£	£
Trade Union Congress Affiliation	529,570	527,472
Scottish Trades Union Congress	23,376	21,623
Irish Congress of Trade Unions	16,301	15,325
Union Network International Affiliation	378,389	376,792
Miscellaneous Affiliations	12,014	24,943
Delegations	106,803	85,527
Sundry Donations	11,399	20,771
Total as General Fund Expenditure (page 3)	1,077,852	1,072,453

B List of Officials' as at 31 December 2017

National Executive Council Members

General Secretary	D Ward
President	J Loftus (position held from May 2017)
Vice President	B Shepherd (position held from May 2017)

Voting Members

M Ali	
P Browne	(position held until April 2017)
S Banbury	
M Baulch	(position held until April 2017)
A Bouch	
T Cooper	
N Darbyshire	
T Fussey	
S Halliwell	(position held from May 2017)
S Jones	
M Kavanagh	
J Loftus	
C Maden	
J Malone	(position held until April 2017)
C McGlynn	
K Rose	
B Shepherd	
L Simpson	(position held from May 2017)
D Tee	(position held from May 2017)
J Upton	
I Ward	(position held until April 2017)
D Wilshire	(position held from May 2017)
B Weatherall	(position held from May 2017)

SUPPORTING SCHEDULES (continued)

C Statement of Cash Flows
For the year ended 31 December 2017

	Page	2017 £	2016 £
Cash Flows Arising in Operating Activities			
Total (Loss) / Surplus on Ordinary Activities for the Year		(634,772)	229,621
Surplus on Revaluation of Quoted Investments	12	(334,600)	(653,598)
Loss on Revaluation of Interest in Elstead Hotel (Bournemouth) Limited		-	78,826
Surplus on Disposal of Quoted Investments	12	(5,704)	(9,857)
(Loss) / Surplus on Disposal of Fixed Assets		57	(105,193)
Depreciation Charges		495,812	497,533
Notional Pension Charge		1,010,000	180,050
Pension Deficit Reduction Payments		(750,000)	(970,050)
Change in Debtors		(1,429,619)	(18,190)
Change in Creditors		(327,293)	516,147
Change in Political Fund Assets		119,792	(81,409)
Net Cash used in Operating Activities		(1,856,327)	(336,120)
Cash Flows from Investing Activities			
Payments to Acquire Fixed Assets		(233,374)	(96,360)
Proceeds from Sale of Assets		(57)	259,776
Proceeds from Sale of Investments		370,000	891,393
Investments Purchases		(370,000)	(901,999)
Repayment of Long Term Loans		142,565	146,716
Net Cash (Outflow) / Inflow from Investing Activities		(90,866)	299,526
Cash Flows from Financing Activities			
Repayment of Bank Loans by Branches		(7,545)	(20,686)
Net Cash used in Financing Activities		(7,545)	(20,686)
Net Decrease in Cash and Cash Equivalents		(1,954,738)	(57,280)
Cash and Cash Equivalent at the beginning of the year		10,778,156	10,835,436
Cash and Cash Equivalents at the end of the year		8,823,418	10,778,156
Analysis of Changes in Cash and Cash Equivalents:			
	At 1 Jan 2017 £	Cash Flows £	At 31 Dec 2017 £
Cash at Bank	4,677,053	(1,446,649)	3,230,404
Cash in Hand	801	141	942
Cash at Branches	6,100,302	(508,230)	5,592,072
Net Cash Position	10,835,436	(1,954,738)	8,823,418

SUPPORTING SCHEDULES (continued)

D Statement of Changes in Equity For the year ended 31 December 2017	General Fund		Pension Fund (including Provision)		Defence Fund		Scholarship Fund		National Welfare Fund		Property Reserve		Branch Fund		Political Fund		Total Fund Balances	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
At 1 January 2016	5,370,827	(14,620,000)	1,024,373	50,000	34,517	24,310,217	9,465,835	1,184,895	26,820,664									
Total Surplus / (Deficit) on Ordinary Activities for the Year	157,488	(180,050)	82,043	559	3,771	-	84,401	81,409	229,621									
Other Comprehensive Expense:																		
Actuarial losses on post-employment benefit obligations	-	(13,030,000)	-	-	-	-	-	-	(13,030,000)									
Changes in assets not recoverable in the future	-	10,000	-	-	-	-	-	-	10,000									
Movement on true and fair override	-	7,430,000	-	-	-	-	-	-	7,430,000									
Total Other Comprehensive Expense	-	(5,590,000)	-	-	-	-	-	-	(5,590,000)									
Transfers	(789,839)	970,050	-	(559)	(15,817)	(153,633)	(10,202)	-	-									
At 31 December 2016	4,738,476	(19,420,000)	1,106,416	50,000	22,471	24,156,584	9,540,034	1,266,304	21,460,285									
Total Surplus / (Deficit) on Ordinary Activities for the Year	822,881	(1,010,000)	(197,264)	(1,659)	35,617	-	(164,555)	(119,792)	(634,772)									
Other Comprehensive Expense:																		
Actuarial losses on post-employment benefit obligations	-	(570,000)	-	-	-	-	-	-	(570,000)									
Changes in assets not recoverable in the future	-	(2,350,000)	-	-	-	-	-	-	(2,350,000)									
Total Other Comprehensive Expense	-	(2,920,000)	-	-	-	-	-	-	(2,920,000)									
Transfers	(755,201)	750,000	-	1,659	3,542	107,336	(107,336)	-	-									
At 31 December 2017 (page 13)	4,806,156	(22,600,000)	909,152	50,000	61,630	24,263,920	9,268,143	1,146,512	17,905,513									

ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements

These accounts have been prepared under the historical cost convention, and are in accordance with Financial Reporting Standard 102 ("FRS 102") modified by the revaluation of certain freehold property and investments.

b) Income and Expenditure Recognition

The Financial Statements are prepared on an accruals basis. Contributions include those amounts receivable from members in respect of the year under review.

Members' legal expenses are charged in these accounts net of reimbursements obtained in respect of certain cases, on an invoiced basis. Conditional fee agreements are recognised in the accounts where the amount to be received is known with certainty.

Income and expenditure is shown in these accounts including Value Added Tax (VAT) where applicable.

c) Designated Funds

The balance of the Property Reserve Fund is equated to the total costs or valuation of Land and Buildings less bank loans secured thereon by transfer to or from the General Fund and Branch Fund.

Subscribing members, who have not opted out, contribute 87p of the full subscription fee to the Political Fund. Expenditure in connection with political actives must be charged against this fund.

d) Defined Benefit Pension Schemes

The Union's pension schemes are defined benefit scheme. The assets of the schemes are held separately from those of the Union in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on the actuarial basis using the projected unit credit method. The actuarial valuations are obtained at least triennially and are updated at each date of the statement of financial position.

The surplus or deficit arising from the Union's defined benefit Pension Scheme is disclosed in the Statement of Financial Position. Movements on the Pension Scheme, asset or liability, are reflected through the Statement of Comprehensive Income to the extent that they relate to employer's current service costs (which is reflected as a component of Staff Costs, page 10) or movements arising from expected returns on Pension Scheme assets net of interest on Pension Scheme liabilities which is disclosed as a component of Other Comprehensive Expense. Movements arising from changes in actuarial assumptions, including differences between the actual returns on scheme assets and the expected returns and experience gains / (losses) arising on the scheme's liabilities are reflected through the Statement of Total Recognised Gains and Losses.

e) Corporation Taxation

As an unincorporated association, the Communication Workers Union is liable to Corporation Tax on its investment income and realised gains on investments sold. As a trade union, relief is available in respect of provident benefits expenditure, as statutorily defined. No provision is made for any potential corporation tax liabilities arising as a result of revaluations of the Unions properties or investments.

f) Deferred Tax

Deferred tax is recognised in respect of all timing differences which are differences between the taxable profits and total comprehensive income that arises from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

g) Operating Leases

Expenditure on leases other than finance leases ("operating leases") are charged to the Statement of Comprehensive

ACCOUNTING POLICIES (continued)

h) Critical Accounting Assumptions and Judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed below. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

In preparing these Financial Statements, the Union has made the following judgements:

- Tangible Fixed Assets (page 14)

Fixed assets are recognised at deemed cost. Deemed costs includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner required. Depreciation is calculated to write down the deemed cost of fixed assets to estimated realisable values on a straight line basis over the expected useful life of the assets concerned.

The principal annual rates used are:

Buildings	2%
Freehold / Leasehold Improvements	10%
Furniture and Equipment	25%
Motor Vehicles	25%
Computers	33 $\frac{1}{3}$ %

No depreciation is provided on freehold land. Where no information is available as to the allocation of the original cost or valuation of property between land and buildings, best estimates of that allocation are used.

Under FRS 102 property held for investment purposes should be classified separately as investment properties and held at fair value at each year end. The Union sublets a portion of its Head Office and this should therefore be classified as investment property. However, no adjustment has been made to the financial statements on the basis that calculating the fair value of this portion of the property at each year end would result in undue cost and, under FRS 102, it is therefore allowed to continue to show this as a tangible fixed asset.

- Unionline

The Union recharges Trade Union Legal LLP (trading as Unionline) for its share of the costs that it incurs on its legal activities. The recharge is an estimate of the current year charges based on the actual costs incurred in the prior year. As Unionline has yet to produce a cumulative surplus, there is a degree of uncertainty with regards to the recoverability of the balance the Union is owed at the end of the year. As a result, the Union has included a provision against all amounts owed by Unionline which have been outstanding for more than one year.

- Investments (page 15)

Quoted investments are disclosed at mid market values at the year ended date for this return. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.

- Provisions for Liabilities

Provisions for liabilities included at the year end have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received. An element of estimation is therefore required when calculating the provisions.

SIGNATURES TO THE ANNUAL RETURN

including the accounts and balance sheet contained in the return.

<p>General Secretary</p> <p>Signature: <u><i>D. Ward</i></u></p> <p>Name: <u>D Ward</u></p> <p>Date: <u>31 May 2018</u></p>	<p>Senior Deputy General Secretary</p> <p>Signature: <u><i>A Kearns</i></u></p> <p>Name: <u>A Kearns</u></p> <p>Date: <u>31 May 2018</u></p>
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CHECK LIST

IS THE RETURN OF OFFICERS ATTACHED	YES
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED	YES
HAS THE RETURN BEEN SIGNED	YES
HAS THE AUDITORS REPORT BEEN COMPLETED	YES
IS A RULE BOOK ENCLOSED	YES
A MEMBERS STATEMENT IS:	ENCLOSED
HAS THE SUMMARY SHEET BEEN COMPLETED	YES
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED	YES

AUDITORS REPORT

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?

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:
- whether the trade union had kept proper accounting records in accordance with section 28 of the 1992 Act;
 - whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - where the accounts to which the report relates agree with the accounting records?

YES

- 3 Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.

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.

Refer to Page 30

AUDITORS REPORT (continued)

Opinion

We have audited the financial statements of the Communication Workers Union (the 'Union') for the year ended 31 December 2017 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

This report is made solely to the union's members, as a body, in accordance with the provisions of the 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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to Going Concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The Executive Council is responsible for the other information. The other information comprises the information included in the Report of the Honorary Treasurer, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CERTIFICATION OFFICE
FOR TRADE UNIONS

18 JUN 2018

AUDITORS REPORT (continued)

Responsibilities of the Executive Council

As explained more fully in the Statement of Responsibilities of the Executive Council. The Executive Council is 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 Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council is responsible for assessing the union'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 union 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 Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Signature of Auditor:

Moore Stephens LLP

Name:

Moore Stephens LLP

Profession:

Chartered Accountants Statutory Auditor

Address:

150 Aldersgate Street
London, EC1A 4AB

Date:

31 May 2018

Contact Name and Telephone Number:

Gareth Jones
020 7354 9191

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

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

YES

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

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

MEMBERSHIP AUDIT CERTIFICATE
SECTION ONE

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

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

YES


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

YES

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

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

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	Ian Robinson
Address	Electoral Reform Services Ltd The Election Centre 33 Clarendon Road London N8 0NW
Date	25 April 2018
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909