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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	British Air Line Pilots Association
Year ended:	31 st December 2017
List no:	70
Head or Main Office:	BALPA House 5 Heathrow Boulevard 278 Bath Road West Drayton UB7 ODQ
Website address (if available)	www.balpa.org
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:	Mr Brian Strutton
Telephone Number:	0208 476 4000
Contact name for queries regarding	Mrs Julie Rutley
Telephone Number:	0208 476 4063
E-mail:	julierutley@balpa.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)

Annex to AR21 – Annual Return for a Trade Union

BALPA Officers in post at the end of 2017

BALPA National Executive Council

Association Chairman	Captain Brendan O Neal
Association Vice Chairman	Captain Paul Naylor
Committee Members	Captain John Bell Mr. Conor Convey Captain Martin Drake Captain Andrew Hammond Captain Dane Handley Captain William Isherwood-Smith (from 5 th November 2017) Mr. Jeremy Kinder Captain Paul Monaghan (from 5 th November 2017) Captain Leo Nugent Mr. James O'Brien Captain Tim Pottage Captain Andrew Potts (to 4 th November 2017) Captain Richard Pullen Mr. Brian Strutton

BALPA Association Trustees

Captain Alan Evans
Captain Andrew Lancefield
Captain David Mabbett
Captain David Smith

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	12491	227	88	1112	13918
FEMALE	708	11	5	46	770
TOTAL	13199	238	93	1158	A 14688

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

12721

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

1967

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
Please see attached			
Annex to AR21			
For all NEC			
And BALPA Trustee			
Details			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		6,299,922
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		6,299,922
Investment income (as at page 12)		11,709
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,848,327	
Total of other income (as at page 4)		1,848,327
	TOTAL INCOME	8,159,958
EXPENDITURE		
Benefits to members (as at page 5)		544,816
Administrative expenses (as at page 10)		5,885,226
Federation and other bodies (specify)		
TUC & Other Affiliation Fees	39,166	
IFALPA	124,255	
ECA	256,716	
Total expenditure Federation and other bodies		420,137
Taxation		
	TOTAL EXPENDITURE	6,850,179
Surplus (deficit) for year		1,309,779
Amount of general fund at beginning of year		8,272,215
Amount of general fund at end of year		9,581,994

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Profit on sale of assets	12,989	
Profit on sale of investments	869,727	
Unrealised gain on revaluation of investments to market value	965,611	
TOTAL OTHER INCOME		1,848,327
TOTAL OF ALL OTHER INCOME		1,848,327

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Cost of defending members	544,816	brought forward Education and Training services	544,816
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	544,816	Total (should agree with figure in General Fund)	544,816

(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		
	Investment income (as at page 12)		
	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 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		

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		3,953,644
Salaries and Wages included in above	£2,045,131	
Auditors' fees		20,040
Legal and Professional fees		192,187
Occupancy costs		405,366
Stationery, printing, postage, telephone, etc.		125,466
Expenses of Executive Committee (Head Office)		56,399
Expenses of conferences		157,613
Other administrative expenses (specify)		
Please see attached for Administration Expenses breakdown		1,033,541
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		58,963
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Professional fees released		(117,993)
	Total	5,885,226
Charged to:	General Fund (Page 3)	5,885,226
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	5,885,226



ADMINISTRATIVE EXPENSES 31.12.17

MEMBER TRAVEL	377,440
SUBSISTENCE	131,544
ROOM HIRE	37,884
JOURNALS AND PUBLICATIONS	2,890
SUNDRY EXPENDITURE	7,665
THE 'LOG'	92,842
MEMBER COMMUNICATIONS	59,638
REPRESENTATIVES TRAINING	44,902
COMPUTER COSTS	214,166
CAMPAIGN, RESEARCH	46,955
STAFF ADVERTISING	7,890
STAFF TRAINING	9,725
	<u>1,033,541</u>

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Deposit Interest and dividends			11,709
		Total investment income	11,709
		Credited to:	
		General Fund (Page 3)	11,709
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	11,709

BALANCE SHEET as at 31.12.17

(see notes 47 to 50)

Previous Year		£	£
124,610	Fixed Assets (at page 14)	97,112	
13,273,160	Investments (as per analysis on page 15)	13,866,873	
	Quoted (Market value £ 13,866,873)		
1,000	Unquoted	1,000	
	Total Investments		13,964,985
	Other Assets		
	Loans to other trade unions		
335,237	Sundry debtors	98,601	
457,963	Cash at bank and in hand	1,425,379	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
793,200	Total of other assets		1,523,980
14,191,970	TOTAL ASSETS		15,488,965
8,272,215	General Fund (Account)		9,581,994
5,274,479	Reserve Fund (Account)		5,274,479
	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		
645,276	Sundry creditors		632,492
	Accrued expenses		
	Provisions		
	Other liabilities		
645,276	TOTAL LIABILITIES		632,492
14,191,970	TOTAL ASSETS		15,488,965

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leaseh £				
Cost or Valuation						
At start of year			351,799	163,269		515,068
Additions			15,249	19,228		34,477
Disposals			(212,145)	(52,434)		(264,579)
Revaluation/Transfers						
At end of year			154,903	130,063		284,966
Accumulated Depreciation						
At start of year			290,319	100,139		390,458
Charges for year			28,070	30,893		58,963
Disposals			(212,144)	(49,423)		(261,567)
Revaluation/Transfers						
At end of year			106,245	81,609		187,854
Net book value at end of year			48,658	48,454		97,112
Net book value at end of previous year			61,480	63,130		124,610

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	13,866,873	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	13,866,873	
Market Value of Quoted Investment	13,866,873	
UNQUOTED		
Equities		
Subsidiary Company	1,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	1,000	
Market Value of Unquoted Investments	1,000	

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	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
BALPA Financial Solutions	2153894		
Flight Crew Risk Solutions	38865 (Registered in Guernsey)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	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		
Please see attached Annex to AR21			
For details of the National Executive Committee			
And BALPA Custodian Trustees			

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	6,299,922		6,299,922 ✓
From Investments	11,709		11,709 ✓
Other Income (including increases by revaluation of assets)	1,848,327		1,848,327 ✓
Total Income	8,159,958		8,159,958 ✓
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	6,850,179		6,850,179 ✓
Funds at beginning of year (including reserves)	13,546,694		13,546,694 ✓
Funds at end of year (including reserves)	14,856,473		14,856,473 ✓
ASSETS			
Fixed Assets			97,112 ✓
Investment Assets			13,867,873 ✓
Other Assets			1,523,980 ✓
		Total Assets	15,587,965 ✓ 15,588,965
LIABILITIES		Total Liabilities	632,492 ✓
NET ASSETS (Total Assets less Total Liabilities)			14,856,473 ✓

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.

THE BRITISH AIR LINE PILOTS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

I. Accounting Convention

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Going Concern

After making enquires, the National Executive Committee has a reasonable expectation that the Association has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

II. Membership Subscriptions

Subscriptions are accounted for on a receivable basis. Arrears and amounts outstanding have been included after making provision for the amounts which are deemed irrecoverable.

III. Fixed Assets

Fixed Assets are stated at historical cost.

Depreciation is provided on all fixed assets to write each asset down to its estimated residual value evenly over its expected useful life as follows:-

Office Furniture and Equipment	Over 10 years
Computer Equipment	Over 4 years
Campaign Equipment	Over 5 years
Motor Vehicles	Over 4 years

Profit or loss on disposal of tangible fixed assets is calculated as disposal proceeds less opening carrying value.

IV. Fixed Investments

Investments are stated in the balance sheet at their open market value. Provision is made against investments where there is a permanent diminution in market value to below cost. There was no such provision at the year-end or at the prior year-end.

Investment income is accounted for on a cash received basis.

V. Taxation

Provision for taxation has been made in respect of all income brought into these accounts where such income is subject to taxation. No provision for deferred taxation is made as the Association does not intend to dispose of its investment assets in the foreseeable future.

THE BRITISH AIR LINE PILOTS ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

VI. Legal Costs

The Association accounts for legal fees and related disbursements on an accruals basis.

VII. Operating Leases

Rentals payable under operating leases are charged in the income and expenditure account on a straight line basis over the lease term.

VIII. Pension Costs

The BALPA 1973 scheme

This is an occupational defined benefit scheme.

Group Income and Expenditure Account and Balance Sheet

With regard to the group income and expenditure account, the defined benefit pension scheme current service costs are charged within staff costs of each entity. The expected return on the scheme assets less the scheme interest costs are charged to net pension finance costs. The scheme actuarial gains and losses are recognised immediately as other recognised gains and losses. The defined benefit scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term to the scheme liabilities. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

BALPA Income and Expenditure Account and Balance Sheet

As it is not possible to identify BALPA's share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis, as required by FRS17 "Retirement benefits", BALPA accounts for the scheme as if it were a defined contribution scheme in its Income and Expenditure Account and Balance Sheet. The contributions, which are in accordance with the recommendations of the actuary, are charged in the period in which the salaries to which they relate are payable.

The Standard Life scheme (GSIPP) Group Self Invested Personal Pension

This is a defined contribution group personal pension plan. Employer's pensions costs are charged in the period in which the salaries to which they relate are payable.


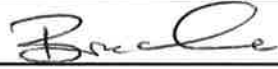
ACCOUNTING POLICIES

(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.

General Secretary's Signature: <u></u> Name: Brian Strutton Date: <u>06.06.2018</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: Brendan O'Neal Date: <u>6/6/2018</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	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	<input type="checkbox"/>	TO FOLLOW	X
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"/>

Independent Auditor's Report to the Members of the British Air Line Pilots Association

Opinion

We have audited the financial statements of the British Air Line Pilots Association (the 'Association') for the year ended 31 December 2017 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, 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 Association's affairs as at 31 December 2017 and of its result for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the Association'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 Association'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 Association and the Association'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 Association 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 Association'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 General Secretary, 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.

Matters on which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The Association has not kept proper accounting records.
- The accounts are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

Responsibilities of the Executive Council

As explained more fully in the Statement of the Executive Council's Responsibilities, 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 Association'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 Association 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.

Moore Stephens LLP

Chartered Accountants Statutory Auditor

150 Aldersgate Street, London, EC1A 4AB

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)

AUDITOR'S REPORT (section one)

(This area is intentionally left blank for the auditor's report content.)

Signature(s) of auditor or auditors:	MOORE STEPHENS LLP.	
Name(s):	MOORE STEPHENS LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	150 ALDERSGATE ST. LONDON EC1A 4AB	
Date:	13 JUNE 2018	
Contact name and telephone number:	PHILIP CLARK	

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

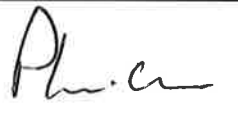
2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

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	PHILIP CLARK
Address	MOORE STEPHENS LLP 150 ALDERSGATE STREET LONDON EC1A 4AD
Date	13 JUNE 2018
Contact name and telephone number	PHILIP CLARK 0207 509 9305

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	
Name	
Office held	
Date	