

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	ISU		
Year ended:	31 December 2020		
List no:			
Head or Main Office address:	Phillips House		
	12 Church Street		
	Harwich		
Postcode	CO12 3DS		
Website address (if available)	<a href="http://www.theisu.co.uk">www.theisu.co.uk</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(‘X’ in appropriate box)
General Secretary:	M Gribbin		
Telephone Number:	01255 553039		
Contact name for queries regarding the completion of this return	Andy Cole		
Telephone Number:	01255 553039		
E-mail:	<a href="mailto:andy.cole@theisu.co.uk">andy.cole@theisu.co.uk</a>		

**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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

# Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses.....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

## 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	1,529	43		45	1,617
Female	1,359	31	1	35	1,426
Other					
<b>Total</b>	<b>2,888</b>	<b>74</b>	<b>1</b>	<b>80</b>	<b>A 3,043</b>

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

3,043

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

## Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

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:







## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	21,777
		Advisory Services	
		Other Cash Payments	
Representation – Non Employment Related Issues		Education and Training services	36
		Negotiated Discount Services	
Communications		Other Benefits and Grants (specify)	
		Insurance	87,259
		Diaries	5,756
		Accident	1,280
		Professional fees	540
Dispute Benefits		<b>Total (should agree with figure in</b>	
Shift disturbance allowance	21,777	<b>General Fund)</b>	116,648
	<b>carried forward</b>		
	21,777		









## Political fund account

(see notes 24 to 33)

£

£

### Political fund account 1 — To be completed by trade unions which maintain their own political fund

	<b>Income</b>	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)			
	Total other income as specified		
	Total income		

### Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	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 contribute to the political fund

### Political fund account 2 — To be completed by trade unions which act as components of a central trade union

<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	
	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 investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			4,800
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			401
Other investment income (specify)			
Prudential Investment bond			1,752
			6,953
		Total investment income	6,953
Credited to:			
		General Fund (Page 3)	6,953
		Political Fund	
		Total Investment Funds	6,953



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year	90,603		42,076			132,679
Additions			2,908			2,908
Disposals						
Revaluation/Transfers						
At end of year	90,603		44,984			135,587
<b>Accumulated Depreciation</b>						
At start of year			37,465			37,465
Charges for year			2,655			2,655
Disposals						
Revaluation/Transfers						
At end of year			40,120			40,120
<b>Net book value at end of year</b>	90,603		4,864			95,467
<b>Net book value at end of previous year</b>	90,603		4,611			95,214





## Summary sheet

(see notes 62 to 73)

		All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>				
From Members		429,312		429,312
From Investments		6,953		6,953
Other Income (including increases by revaluation of assets)		14,472		14,472
	<b>Total Income</b>	<b>450,737</b>		<b>450,737</b>
<b>Expenditure</b> (including decreases by revaluation of assets)				
	<b>Total Expenditure</b>	<b>348,319</b>		<b>348,319</b>
<b>Funds at beginning of year</b> (including reserves)		1,054,444		1,054,444
<b>Funds at end of year</b> (including reserves)		1,156,862		1,156,862
<b>Assets</b>				
		Fixed Assets		95,467
		Investment Assets		354,744
		Other Assets		719,329
			<b>Total Assets</b>	<b>1,169,540</b>
<b>Liabilities</b>			<b>Total Liabilities</b>	<b>12,678</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>				<b>1,156,862</b>

## Summary sheet

(see notes 62 to 73)

		All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>				
From Members				
From Investments				
Other Income (including increases by revaluation of assets)				
<b>Total Income</b>				
<b>Expenditure</b> (including decreases by revaluation of assets)				
<b>Total Expenditure</b>				
<b>Funds at beginning of year</b> (including reserves)				
<b>Funds at end of year</b> (including reserves)				
<b>Assets</b>				
	Fixed Assets			
	Investment Assets			
	Other Assets			
			<b>Total Assets</b>	
<b>Liabilities</b>			<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>				

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<input type="checkbox"/> No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> 3
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

No

If YES, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below.

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below.

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below.

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

## Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Notes to the Financial Statements  
for the Year Ended 31 December 2020

### 1. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etcTotals £	£
<b>COST</b>			
At 1 January 2020	90,603	42,076	132,679
Additions	-	2,908	2,908
At 31 December 2020	90,603	44,984	135,587
<b>DEPRECIATION</b>			
At 1 January 2020	-	37,465	37,465
Charge for year	-	2,655	2,655
At 31 December 2020	-	40,120	40,120
<b>NET BOOK VALUE</b>			
At 31 December 2020	90,603	4,864	95,467
At 31 December 2019	90,603	4,611	95,214

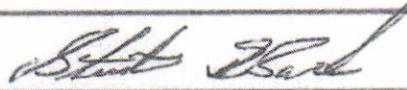
## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	M Gribbin	Name:	S Band
Date:	01/06/21	Date:	1 <sup>ST</sup> JUNE 2021

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	<input checked="" type="checkbox"/>
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

## Checklist for auditor's report

(see notes 90 and 96)

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 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached

2. 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 note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

**Auditor's report (continued)**

Please explain in your report overhead or attached

1. In the opinion of the auditor or auditors 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 38(1) and (2) of the 1992 Act and notes 92 and 93)

2. Are the auditor or auditors 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 liabilities? (See section 38(1A) of the 1992 Act set out in note 92)

Signature(s) of auditor or auditors:

*David Bell*

Name(s):

DAVID BELLIN

Profession(s) or Calling(s):

FCA

Address(es):

RIVERSIDE HOUSE

1-5 COLLO ST

ROMFORD

~~RESDON~~ ESSEX

Postcode

RM7 7DN

Date

01/06/2024

Contact name for inquiries and telephone number:

01708 333303

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

**Membership audit certificate**

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

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)

(See notes 9X to 10Z)

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 (1/0)

If "0", please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "1", 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 242B of the 1992 Act to appoint an independent assessor

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

Yes (1/0)

2. In the opinion of the assessor has he/she obtained the information and explanation

Signature of assurer	
Name	Yes (1/0)
Address	(a) set out below the assessor's reasons for stating that (b) provide a description of the information or explanation requested
Date	which has not been obtained
Contact name and telephone number	(b) send a copy of this certificate to the Certification Officer as soon as possible the union's officers, or officers of any of its branches or sections under section 242E of the 1992 Act

## 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>D. Bell</i>
Name	DAVID MARK BELBIN FCA
Office held	RESPONSIBLE INDIVIDUAL FOR AUDIT
Date	01/06/2021

## ISU

### Report of the Independent Auditors to the Members of the ISU (continued)

#### Other information

The officers are responsible for the other information, the other information comprises the information included in the annual report, other than 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 ISU 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

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

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of the officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

#### Responsibilities of officers

As explained more fully in the officers' responsibilities statement, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine 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 officers are 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 officers 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

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

## ISU

### Report of the Independent Auditors to the Members of the ISU (continued)

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 ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### Use of our report

This report is made solely to the Union's members, as a body, in accordance with the United Kingdom 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.



D.M. Belbin BFP FCA DChA (senior statutory auditor)  
For and on behalf of  
Clemence Hoar Cummings  
Riverside House  
1-5 Como Street  
Romford  
Essex  
RM7 7DN

1 June 2021