

EQUALITY FOR WORKERS UNION

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR YEAR ENDED 31ST DECEMBER 2017 AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the period was £45,425. This amount included payments of £45,425 in respect of membership income of the union. The union's total expenditure for the period was £51,964. A copy of the Detailed Income & Expenditure Account is attached.

Political Fund

The Union does not have a political fund.

Salary paid to and other benefits provided to the General Secretary

The General Secretary of the union was paid £25,693 in respect of salary and employer's pension contributions of £601 were paid to a defined benefits pension scheme. No other benefits were received by or paid to the General Secretary.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Auditor's report

See attached.

Detailed Income & Expenditure Account

Year Ended 31st December 2017

	<u>Year ended</u> <u>31/12/2017</u>		<u>Year ended</u> <u>31/12/2016</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income				
Subscriptions	45,425		10,803	
Donations	-		-	
	<u>45,425</u>	45,425	<u>10,803</u>	10,803
Administration Expenses				
Salaries	35,107		-	
Employer National Insurance	-		-	
Employer Pension Contributions	601		-	
Computer Repairs & Software	-		90	
Postage & Stationery	2,570		783	
Printing	500		356	
Mailbox, Telephone & Internet	580		415	
External Administration Assistance	268		117	
Union Officers Travel Expenses	2,608		1,321	
Meeting Expenses	370			
Promotion & Advertising of the Union	4,246		2,106	
Sundry Expenses	133		136	
Donations Given	240		-	
Pension Consultants	582			
External Accountant's Fee	1,196		1,196	
Auditors' Fees	2,400		2,400	
Depreciation	563		-	
	<u>51,964</u>	51,964	<u>8,920</u>	8,920
Surplus for the Year		<u>(6,539)</u>		<u>1,883</u>

**Report of the Independent Auditors to the Members of
Equality for Workers Union**

We have audited the financial statements of Equality for Workers Union for the year ended 31 December 2017 on pages 4 to 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the association's members, as a body, in accordance with 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 a Report of the Auditors 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.

Respective responsibilities of committee and auditors

As explained more fully in the Statement of Association's Responsibilities set out on page 4 the Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statement sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Committee to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

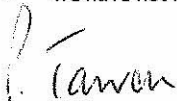
In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2017 and of its surplus 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.

Matters on which we are required to report by exception

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
- a satisfactory system of control over transactions has not been made; or
- certain disclosures on Form AR21 of Officers' remuneration specified by law are not made or financial statements are not in agreement with accounting records; or
- we have not received all the information and explanations we require for our audit.



Peter Tarren FCA (Senior Statutory Auditor)
For and on behalf of Eura Audit (Northallerton) Limited
Statutory Auditor
87 South Parade
Northallerton
North Yorkshire
DL7 8SJ

Date: 3/05/18