

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Association of Teachers and Lecturers

Year ended:

31 December 2015

List no:

584T

Head or Main Office:

7 Northumberland Street
London
WC2N 5RD

Website address (if available)

www.atl.org.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

Dr Mary Bousted

Telephone Number:

020 7782 1500

Contact name for queries
regarding

Philip Clark

Telephone Number:

020 7509 9305

E-mail:

Philip.Clark@moorestephens.com

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: 020 7210 3734

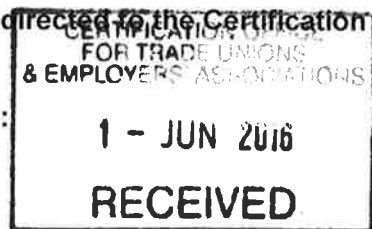
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JJ



(Revised February 2011)

Officers in post at 31 December 2015

Officer	Region	Position
Kim Knappett		President
Shelagh Hirst		Vice president
Mark Baker		Past President
Stephen Buck		Treasurer and Member Governance Officer
Ralph Surman		Policy Officer
Fiona Rawlings		AMiE President

Members	Region	Electoral Constituency
One Vacancy	AMiE	
Julia Neal	AMiE	
Robin Bevan	AMiE	
Adam Van Asch	Eastern	Bedfordshire, Buckinghamshire, Hertfordshire, Northamptonshire and Oxfordshire
Allison Barnes	Eastern	Bedfordshire, Buckinghamshire, Hertfordshire, Northamptonshire and Oxfordshire
Phillipa Kearns	Eastern	Bedfordshire, Buckinghamshire, Hertfordshire, Northamptonshire and Oxfordshire
Geoff Pye	Eastern	Cambridgeshire & Peterborough, Essex, Southend & Thurrock, Germany, Norfolk and Suffolk
Niamh Sweeney	Eastern	Cambridgeshire & Peterborough, Essex, Southend & Thurrock, Germany, Norfolk and Suffolk
Tin Jefferson	Eastern	Cambridgeshire & Peterborough, Essex, Southend & Thurrock, Germany, Norfolk and Suffolk
Ray Amoss	Eastern	Lincolnshire
Bea Harvey	Midlands	Birmingham, Dudley, Herefordshire, Sandwell, Shropshire, Telford & Wrekin, Staffordshire, Stoke, Walsall, Wolverhampton and Worcestershire
Ed Loft	Midlands	Birmingham, Dudley, Herefordshire, Sandwell, Shropshire, Telford & Wrekin, Staffordshire, Stoke, Walsall, Wolverhampton and Worcestershire
Stephen Baker	Midlands	Birmingham, Dudley, Herefordshire, Sandwell, Shropshire, Telford & Wrekin, Staffordshire, Stoke, Walsall, Wolverhampton and Worcestershire
Avie Kaur	Midlands	Coventry, Derby & Derbyshire, Leicestershire, Nottinghamshire, Solihull and Warwickshire
Cathy Tattersfield	Midlands	Coventry, Derby & Derbyshire, Leicestershire, Nottinghamshire, Solihull and Warwickshire
Ken Wheatley	Midlands	Coventry, Derby & Derbyshire, Leicestershire, Nottinghamshire, Solihull and Warwickshire
Colin Cranmer	North East	Barnsley, Doncaster, Humberside, Rotherham, Sheffield and Wakefield
Kirstie McAlpine	North East	Barnsley, Doncaster, Humberside, Rotherham, Sheffield and Wakefield
Fiona Barclay	North East	Bradford, Calderdale, Kirklees, Leeds and North Yorkshire & York
Graham Easterlow	North East	Bradford, Calderdale, Kirklees, Leeds and North Yorkshire & York
Debbie Polwarth	North East	Durham, Gateshead, Newcastle, North Tyneside, Northumberland, South Tyneside, Sunderland and Teesside & District
Susan Coates	North East	Durham, Gateshead, Newcastle, North Tyneside, Northumberland, South Tyneside, Sunderland and Teesside & District
Iain Windeatt	North West	Bolton, Bury, Manchester, Oldham, Rochdale, Salford, Stockport, Tameside, Trafford and Wigan
Marie Holden	North West	Bolton, Bury, Manchester, Oldham, Rochdale, Salford, Stockport, Tameside, Trafford and Wigan
One Vacancy	North West	Cheshire, Knowsley, Liverpool, Sefton, St Helens and Wirral
Andy Wood	North West	Cheshire, Knowsley, Liverpool, Sefton, St Helens and Wirral
Kathy Eagar	North West	Cumbria, Isle of Man and Lancashire
Jacqueline Cashman	North West	Cumbria, Isle of Man and Lancashire

John Pollock	Northern Ireland	
Mark Montgomery	Northern Ireland	
Alastair MacPherson	Scotland	
Helen Porter	South East	Berkshire, Surrey, Jersey and Guernsey
Tamsin Honeybourne	South East	Berkshire, Surrey, Jersey and Guernsey
Deborah Parren	South East	Inner London, Barking & Dagenham, Barnet, Bexley, Brent, Bromley, Croydon, Ealing, Enfield, Haringey, Harrow, Havering, Hillingdon, Hounslow, Kingston, Merton, Newham, Redbridge, Richmond, Sutton & Waltham Forest
Hank Roberts	South East	Inner London, Barking & Dagenham, Barnet, Bexley, Brent, Bromley, Croydon, Ealing, Enfield, Haringey, Harrow, Havering, Hillingdon, Hounslow, Kingston, Merton, Newham, Redbridge, Richmond, Sutton & Waltham Forest
Jovan Trkulja	South East	Inner London, Barking & Dagenham, Barnet, Bexley, Brent, Bromley, Croydon, Ealing, Enfield, Haringey, Harrow, Havering, Hillingdon, Hounslow, Kingston, Merton, Newham, Redbridge, Richmond, Sutton & Waltham Forest
John Paul	South East	Kent, East Sussex & Brighton, West Sussex
Julie Huckstep	South East	Kent, East Sussex & Brighton, West Sussex
Alan Porter	South West	Avon and Gloucestershire
One Vacancy	South West	Avon and Gloucestershire
Trevor Cope	South West	Cornwall and Devon
Caroline Kolek	South West	Dorset and Somerset
Clare Kellett	South West	Dorset and Somerset
Helen Thompson	South West	Hampshire, Isle of Wight, Swindon and Wiltshire
Stella Jales	South West	Hampshire, Isle of Wight, Swindon and Wiltshire
Alec Clark	Wales	
Gareth Lewis	Wales	

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	49,734	1,219	26	434	51,413
FEMALE	144,757	3,486	77	898	149,218
TOTAL	194,491	4,705	103	1,332	A 200,631

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

806

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

123,054

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 persons 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
President	M Baker	K Knappett	1 September 2015
Vice President	K Knappett	S Hirst	1 September 2015
Immediate Past President	A Sherratt	M Baker	1 September 2015

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		17,086,000
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		17,086,000
Investment income (as at page 12)		158,000
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	526,000	
Total of other income (as at page 4)		526,000
		TOTAL INCOME
		17,770,000
EXPENDITURE		
Benefits to members (as at page 5)		5,571,000
Administrative expenses (as at page 10)		11,553,000
Change in value of defined benefit pension scheme		(505,000)
Federation and other bodies (specify)		
TUC	359,000	
Education International	128,000	
Other	39,000	
Total expenditure Federation and other bodies		526,000
Taxation		(68,000)
		TOTAL EXPENDITURE
		17,077,000
		Surplus (deficit) for year
		693,000
		Amount of general fund at beginning of year
		14,039,000
		Amount of general fund at end of year
		14,732,000

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		
Gain on disposals of investments	80,000	
Retained insurance rebates and commission	146,000	
Union Learning Fund	156,000	
Report Magazine	142,000	
Other income	2,000	
TOTAL OTHER INCOME		526,000
TOTAL OF ALL OTHER INCOME		526,000

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal assistance	64,000	brought forward Education and Training services Training courses	1,440,000 211,000
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Monthly mailings	1,095,000	Salary Costs	3,775,000
Advisory Services		Other Benefits and Grants (specify) Insurance on behalf of members	145,000
Dispute Benefits			
Other Cash Payments Sustentation Fund Expenses of regional officials	40,000 241,000		
carried forward	1,440,000	Total (should agree with figure in General Fund)	5,571,000

(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	
Salaries and Wages included in above	£6,229,000
Auditors' fees	35,000
Legal and Professional fees	142,000
Occupancy costs	368,000
Stationery, printing, postage, telephone, etc.	1,406,000
Expenses of conferences	851,000
Ballots	83,000
Other administrative expenses (specify)	
Travel & subsistence	433,000
Recruiters in the field	69,000
IT running expenses	432,000
Office expenses	164,000
Leasing equipment	52,000
Branch expenditure	348,000
Research and ULF costs	162,000
VAT recovered	(235,000)
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	186,000
Taxation	
Outgoings on land and buildings (specify)	
Building maintenance	98,000
Actuarial gain on the pension scheme asset	(347,000)
Loss on revaluation of financial assets	57,000
Total	11,553,000

Charged to:	General Fund (Page 3)	11,553,000
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	11,553,000

BALANCE SHEET as at 31/12/2015

(see notes 47 to 50)

Previous Year		£	£
9,147,000	Fixed Assets (at page 14)		9,084,000
	Investments (as per analysis on page 15)		
4,551,000	Quoted (Market value £4,594,000)	4,594,000	
	Unquoted		
	Total Investments		4,594,000
	Other Assets		
	Loans to other trade unions		
792,000	Sundry debtors	685,000	
6,083,000	Cash at bank and in hand	5,756,000	
4,866,000	Net pension scheme asset	4,866,000	
	Stocks of goods		
	Others (specify)		
11,741,000	Total of other assets		11,307,000
25,439,000	TOTAL ASSETS		24,985,000
14,039,000	General Fund		14,732,000
150,000	Dilapidation Fund (Fund 2)		150,000
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
5,757,000	Revaluation Reserve (Fund 3)		5,757,000
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
2,485,000	Sundry creditors		1,586,000
1,262,000	Income in advance		1,199,000
1,746,000	Provisions		1,561,000
	Other liabilities		
25,439,000	TOTAL LIABILITIES		24,985,000
	TOTAL ASSETS		

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	9,030,000		851,000			9,881,000
Additions			123,000			123,000
Disposals						
Revaluation/Transfer s						
At end of year	9,030,000		974,000			10,004,000
Accumulated Depreciation						
At start of year	50,000		684,000			734,000
Charges for year	83,000		103,000			186,000
Disposals						
Revaluation/Transfer s						
At end of year	133,000		787,000			920,000
Net book value at end of year	8,897,000		187,000			9,084,000
Net book value at end of previous year	8,980,000		167,000			9,147,000

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	4,144,000	
Government Securities (Gilts)	450,000	
Other quoted securities (to be specified)		
TOTAL QUOTED AT MARKET VALUE (as Balance Sheet)	4,594,000	
Historical Cost of Quoted Investment	3,511,000	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

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 Trafalgar Conferences Limited The company was dissolved on 24 March 2015	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 06614122		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" 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		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	17,086,000		17,086,000
From Investments	158,000		158,000
Other Income (including increases by revaluation of assets)	526,000		526,000
Total Income	17,770,000		17,770,000
EXPENDITURE (including decreases by revaluation of	17,077,000		17,077,000
Total Expenditure	17,077,000		17,077,000
Funds at beginning of year (including reserves)	19,946,000		19,946,000
Funds at end of year (including reserves)	20,639,000		20,639,000
ASSETS			
Fixed Assets			9,084,000
Investment Assets			4,594,000
Other Assets			11,307,000
		Total Assets	24,985,000
LIABILITIES		Total Liabilities	4,346,000
NET ASSETS (Total Assets less Total Liabilities)			20,639,000

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.

A large, empty rectangular box with a black border, intended for the user to enter their notes to the accounts. The box occupies most of the page below the instructions.

ACCOUNTING POLICIES

(see notes 74 and 75)

ACCOUNTING CONVENTION

The accounts have been prepared under the historical cost convention and in accordance with UK GAAP, including Financial Reporting Standard 102 (FRS102), with the exception of the defined benefit pension scheme which has departed from the requirements of FRS 102 Section 28 Employee Benefits as detailed below and in Note 20. FRS102 was early adopted by ATL in the prior year ended 31 December 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires ATL management to exercise judgement in applying ATL's accounting policies. The areas involving a higher degree of judgement or complexity or areas where assumptions and estimates are significant to the financial statements are disclosed on pages 8 and 9.

SUBSCRIPTION INCOME

Subscription income is accounted for on a receivable basis for the current year with income received in advance being deferred into the following year.

EXPENDITURE

All expenditure in the accounts is inclusive of VAT where applicable.

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment.

a) Land and Buildings - Land and Buildings are stated at fair value every year with the surplus or deficit on book value being transferred to the revaluation reserve, except that a deficit which is in excess of any previously recognised surplus over depreciated cost relating to the same property, or the reversal of such a deficit, is charged (or credited) to the comprehensive income statement. Full valuations are made by an independent professionally qualified valuer every five years and in the intervening years these valuations are updated by the Association.

Buildings are depreciated on a straight line basis over fifty years. Building improvements have been capitalised and will be depreciated on a straight line basis over 10 years.

b) Equipment - All capitalised equipment is stated at cost and depreciated over its useful life on a straight line basis as follows:

- Furniture, Fittings and Equipment - five years
- Computer Equipment - three years

INVESTMENTS

Investments are stated at fair value, which is determined by reference to the quoted market price at the reporting date. Where fair value cannot be measure reliably, investments are measured at cost less impairment. Movements in the fair value of investments are included in the Statement of Comprehensive Income.

OPERATING LEASES

Rental payments in respect of operating leases are charged to the statement of comprehensive income on a straight line basis over the life of the lease.

BRANCH ACCOUNTS

The union operates a number of branches throughout the country which hold money for their local operating purpose. Expenses incurred by the branches are reimbursed by the union and included in the accounts. The funds of the branches are part of the union's finances; however due to the immaterial amounts involved they are not included within the statement of financial position.

ACCOUNTING POLICIES

(see notes 74 and 75)

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Revaluation of freehold properties

The Association carries its freehold properties at fair value, with changes in fair value being recognised in other comprehensive income. The Association engaged an independent valuation specialist to determine the fair value at 31 December 2014 on an existing use basis. Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at the reporting date.

Taxation

The tax expense for the year comprises current and deferred tax.

Management estimation is required to determine the amount of deferred tax assets or liabilities that need to be recognised, based upon likely timing and level of future taxable profits.

Employee benefits

For the defined benefit schemes the amounts charged to the operating profit are the costs arising from the employee services rendered during the period and the costs of plan introductions, benefit changes, settlements and curtailments. They are included in staff costs. The net interest cost on the defined benefit liability is charged to the profit or loss and included within finance costs. Remeasurement comprising actuarial gains and losses and the return on scheme assets (excluding amounts included in the net interest on the net defined benefit liability) are recognised immediately in other comprehensive income.

Defined benefit schemes are funded, with the assets of the scheme held separately from those of the Association in the separate trustee administered funds. Pension schemes 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 pension scheme asset shown in the statement of financial position has been calculated in accordance with the triennial valuation prepared by the actuary as at 30 September 2013 and signed off on 14 July 2014. This was prepared on the basis of the Statutory Funding Obligation of the scheme as set out by the actuary.

This basis has been adopted in place of the report prepared by the actuary under FRS 102 as at 31 December 2015 and represents a departure from Section 28 of FRS 102. The Trustees believe that this departure is necessary for the accounts to show a true and fair view given the following circumstances.

The report under FRS 102 s28 shows a deficit of £6,027,000 based on the results under which liabilities are calculated using the Projected Unit Method and discounted at the projected rate of return on high quality corporate bonds.

The triennial valuation showing a surplus of £4,866,000 adopts a different basis of Valuation under the projected Unit Method assuming the continued operation of the scheme valuing the provision required to meet future benefits under the technical provisions by reference to the Statement of Funding Principles put in place by the Trustees.

ACCOUNTING POLICIES

(see notes 74 and 75)

Employee benefits continued

The Trustees believe that adopting the FRS 102 basis would not give a true and fair view when considering the variance between the two valuations. The schedule of contributions signed on 26 June 2014, effective until 30 June 2019, sets the basis for contributions to the scheme and requires no deficit payments to be made. The Trustees therefore consider that adoption of the triennial report and disclosure of the surplus calculated therein more closely reflects the actual position of the scheme and the commitments of the Association.

The full position of the scheme is set out in Note 20 to these financial statements.

CORPORATION TAX

Corporation Tax is payable on investment income and chargeable gains but only to the extent that these exceed provident benefit expenditure.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences which are differences between taxable profits and total comprehensive income that arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates enacted or substantially enacted at the date of the statement of financial position.

PROVISIONS FOR LIABILITIES

A provision is recognised when the group has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

HOLIDAY PAY ACCRUAL

A liability is recognised to the extent of any unused holiday pay entitlement which has accrued at the date of the statement of financial position and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the date of the statement of financial position.

GOING CONCERN

The officers have a reasonable expectation that the Association has adequate resources to continue in operation existence for the foreseeable future. Thus they continue to adopt the going concern basis for accounting in preparing the annual financial statements.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Mary W. Bousted.</u> Name: Dr Mary Bousted Date: <u>25th May 2016.</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>KIM KNAPPETT</u> Date: <u>25th May 2016.</u>
--	---

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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
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
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
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 (continued)

Independent Auditor's report to the members

We have audited the financial statements of the Association of Teachers and Lecturers (ATL) for the year ended 31 December 2015 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Cash Flow Statement and the related notes. 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 ATL's members, as a body, in accordance with Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the ATL'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 ATL and the ATL's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the ATL's Executive Committee and auditor

As explained more fully in the Statement of ATL's Executive Committee's Responsibilities, the ATL's Executive 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 Auditor.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements 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 ATL's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the ATL Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Honorary Treasurers' Report 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 ATL's affairs as at 31 December 2015 and of its results for the year then ended;
- have been properly prepared in accordance with the accounting policies as set out on pages 7 to 9; 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:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us
- the ATL has not maintained a satisfactory system of control over its transactions
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures within the form AR21 of Officers' remuneration specified by law are not made
- we have not received all the information and explanations we require for our audit.

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 Street London EC1A 4AB	
Date:	26 May 2016	
Contact name and telephone number:	Philip Clark - 020 7509 9305	

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

ASSOCIATION OF TEACHERS AND LECTURERS

**STATEMENT TO MEMBERS ISSUED IN ACCORDANCE WITH THE UNION'S ANNUAL RETURN FOR
THE YEAR ENDED 31 DECEMBER 2015**

**AS REQUIRED BY SECTION 32A OF THE TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992**

Income and expenditure

	£
Total income	17,770,000
Total expenditure	17,077,000

£17,086,000 of total income comprised payments in respect of membership.

Political Income and Expenditure

The figures above include £nil income and £nil expenditure in respect of the political fund.

Salaries and Benefits

	Salary	Employer's National Insurance contributions	Pension contributions	Benefits	Total
	£	£	£	£	£
M Bousted	121,901	15,637	18,062		155,600
General Secretary					
M Baker (President to September)				Clothing £531 Salary reimbursement £36,950	37,481
K Knappett (President from September)				Clothing £531 Salary reimbursement £14,975	15,506

Irregularity Statement

A member who is concerned that some irregularity may be occurring, or has 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.

