

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	NHBC Staff Association		
Year ended:	31 December 2019		
List no:	711T		
Head or Main Office address:	NHBC		
	Davy Avenue		
	Knowlhill		
	Milton Keynes		
Postcode	MK5 8FP		
Website address (if available)			
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:	Julia Georgiou		
Telephone Number:	01908 746256		
Contact name for queries regarding the completion of this return	Gemma Payne (Treasurer)		
Telephone Number:	01908 74 7126		
E-mail:	Gpayne@nhbc.co.uk		

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

For Unions based in Scotland: eymw@tcyoung.co.uk

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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	552	13		1	566
Female	188	4			192
Other					
Total	740	17		1	A 758

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

758

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
Treasurer	Laura Riley	Gemma Payne	18 July 2019

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:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Tom Howard	Chairman
Julia Georgiou	Deputy Chair
Laura Miller	Secretary
Gemma Payne	Treasurer
Veronica Fiore	Representative
Benjamin Mann	Representative
Emma Hilton	Representative
Jocelyn Kirkwood	Representative
Neil Wooton	Representative
Danny Massey	Representative
Dave Mooney	Representative
Darren Ward	Representative
Alan Williamson	Representative
Justyn Lewis	Representative
Paul Rushton	Representative
David Hamer	Representative
Martin Schubert	Representative
Thecla Connikie	Representative

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		18,032
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		18,032
Investment income (as at page 12)		164
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		18,196
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		13,971
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		13,971
Interfund Transfers OUT		
Surplus (deficit) for year		4,225
Amount of general fund at beginning of year		108,335
Amount of general fund at end of year		112,560

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	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	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 <u>Balance Sheet</u>)	
	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

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		
	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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party
--

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	[]
Auditors' fees	1,231
Legal and Professional fees	5,701
Occupancy costs	
Stationery, printing, postage, telephone, etc.	228
Expenses of Executive Committee (Head Office)	265
Expenses of conferences	471
Other administrative expenses (specify)	
Election expenses	1,402
Management programme	2,350
TUC affiliation fees	2,121
Other affiliation fees	148
Bank charges	54
Other Outgoings	
[]	
[]	
[]	
Outgoings on land and buildings (specify)	
[]	
Other outgoings (specify)	
[]	
tretert	
Total	13,971
Charged to:	
General Fund (Page 3)	13,971
Total	13,971

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
	£	£	£	Description	Value £	£
Nil paid						

Analysis of investment income

(see notes 47 and 48)

	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			164
Other investment income (specify)			
			164
		Total investment income	164
		Credited to:	
		General Fund (Page 3)	164
		Political Fund	
		Total Investment Funds	164

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		111,683
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Prepayments		2,107
	Total of other assets		113,790
		Total assets	113,790
108,335	General fund (page 3)		112,560
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Sundry creditors		1,230
		Total liabilities	1,230
		Total assets	113,790

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	18,032		18,032
From Investments	164		164
Other Income (including increases by revaluation of assets)			
Total Income	18,196		18,196
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	13,971		13,971
Funds at beginning of year (including reserves)	108,335		108,335
Funds at end of year (including reserves)	112,560		112,560
Assets			
Fixed Assets			
Investment Assets			
Other Assets			113,790
Total Assets			113,790
Liabilities			
Total Liabilities			1,230
Net Assets (Total Assets less Total Liabilities)			112,560

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" 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

(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.

See attached audited accounts

Accounting policies



(see notes 84 and 85)

See attached audited accounts

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  <small>Laura Miller (Aug 18, 2020 15:20 GMT+1)</small>	Chairman's Signature:  <small>Julia Georgiou (Aug 18, 2020 15:12 GMT+1)</small>
Name: Laura Miller	Name: Julia Georgiou (Acting chair)
Date: Aug 18, 2020	Date: Aug 18, 2020

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	<input checked="" type="checkbox"/>	No	
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)

Yes

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)

Yes

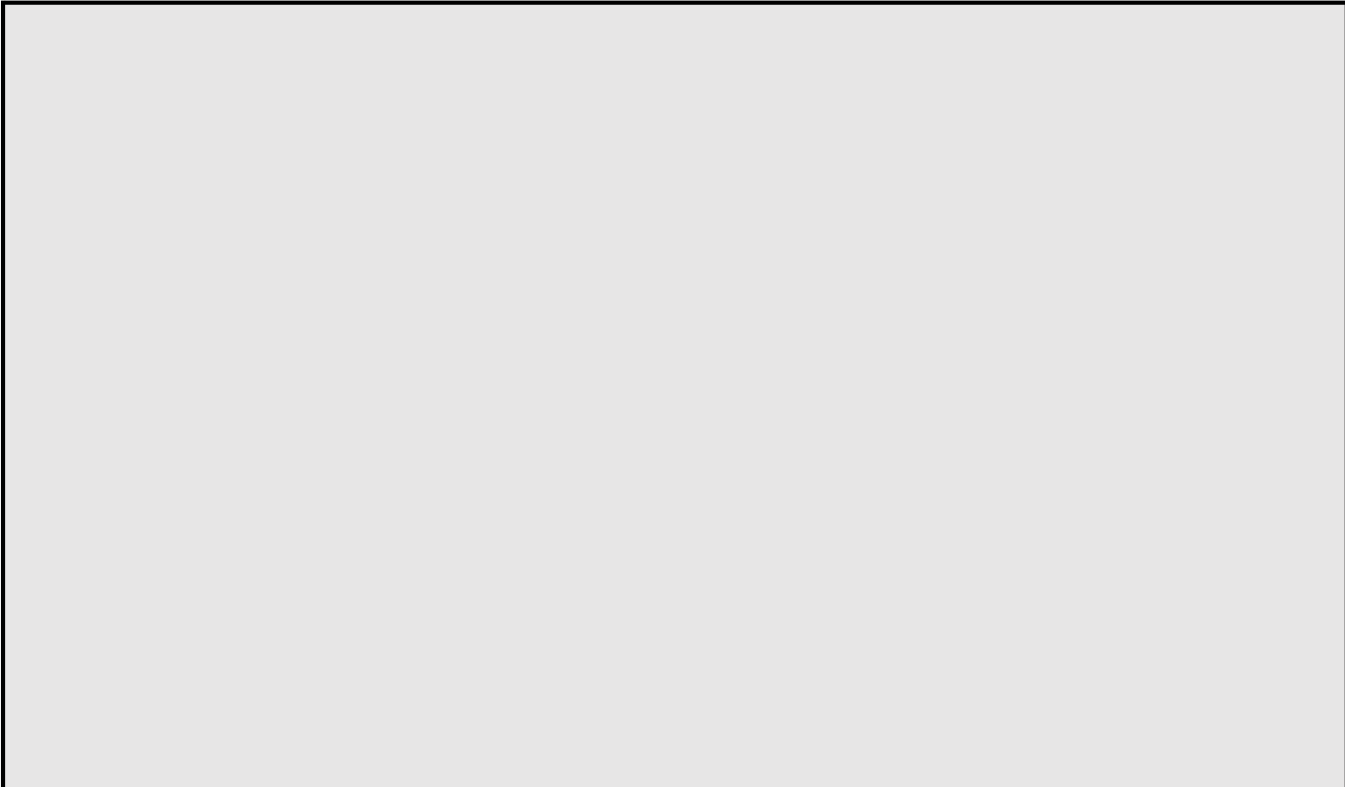
Please explain in your report overleaf or attached

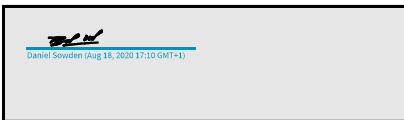
3. Your auditors or auditor must include in their report the following wording:

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)



Signature(s) of auditor or auditors:		
Name(s):	BHP LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Rievaulx House	
	1 St Mary's Court	
	Blossom Street	
	York	
Date	Aug 18, 2020	
Contact name for inquiries and telephone number:	D Sowden 01904 628551	

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

National House Building Council
Staff Association

BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of NHBC Staff Association for the year ending 31 December 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of NHBC Staff Association in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Financial Statements

1. We have fulfilled our responsibilities as officers, as set out in the terms of your engagement letter dated 12 August 2020 for preparing financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which you have drafted on our behalf, which give a true and fair view of the financial position of association as at 31 December 2019 and of the results of its operations for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
4. Related party relationships and transactions have been appropriately accounted for and disclosed and we are not aware of further related party matters that require disclosure.
5. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or included in the financial statements.
6. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items is included in the final signed audit findings report and has also been discussed.

7. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

8. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to request information. All other records and related information have been made available to you.
9. All transactions undertaken by the association have been properly reflected in the accounting records and are reflected in the financial statements.
10. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
11. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have a significant role in internal control, or others, where fraud could have a material effect on the financial statements.
12. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators or others.
13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the association conducts its business and which could affect the financial statements. The association has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that we are aware of.
15. The association has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
16. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
17. The association has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit

transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each officer has taken all the steps that they ought to have taken as an officer in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the board of officers by:

G Payne
G Payne (Aug 14, 2020 07:53 GMT+1)..... (Signature)

Gemma Payne
..... (Name)

Date **Aug 14, 2020**
.....

NHBC Letter of representation

Final Audit Report

2020-08-14

Created:	2020-08-13
By:	Jonathan Verrier (jonathan.verrier@bhp.co.uk)
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Transaction ID:	CBJCHBCAABAACZoWsNaqUUnhF26tKk809EZPhyXhXWwYP

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2020-08-14 - 6:53:24 AM GMT

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 reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

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 inforamation 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	
Address	
Date	
Contact name and telephone number	

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

If "No" Please explain below:

Signature	 <small>Julia Georgiou (Aug 18, 2020 15:12 GMT+1)</small>
Name	Julia Georgiou
Office held	Acting chair
Date	Aug 18, 2020



BHP and National House Building Council Staff Association

Audit Findings Report

Year ended 31 December 2019

12 August 2020



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The Committee and Members
NHBC Staff Association
NHBC House
Davy Avenue
Knowlhill
Milton Keynes
Buckinghamshire
MK5 8FP

BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

12 August 2020

Dear Sirs

Audit of the Financial Statements of National House Building Council Staff Association for the year ended 31 December 2019

This letter forms part of the ongoing communication we are required to make under the relevant auditing standard (International Standard on Auditing (UK) 260). The purpose of this document is to report to those charged with governance, the findings following our audit of the financial statements.

As explained in our audit plan, we are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities and details of our respective responsibilities are summarised in our letter of engagement dated 12 August 2020.

This report is prepared solely for the confidential use of National House Building Council Staff Association, as part of our audit process, and relates only to matters that have come to our attention during the audit process. The report is not a comprehensive record of all relevant matters and should not be relied upon for any other purpose than that noted above. It is prepared solely for your use and should not be communicated in whole or part to any third party and we accept no responsibility to any party who place any reliance on it.

We would like to take this opportunity to thank Gemma Payne at National House Building Council Staff Association for the assistance that she has provided to us during the course of our audit.

Yours faithfully

for and on behalf of BHP LLP

We reconfirm that we have considered our independence, and there are no changes identified since our communication at the planning stage.

Our audit work is predominantly complete subject to the outstanding items noted in Appendix 5, and receipt of a signed letter of representation as shown in draft in Appendix 6. At this stage we intend to issue an unmodified audit opinion.

Our audit fieldwork has not highlighted any additional areas of risk, other than those previously reported to you. The previously reported risks, along with a description of our audit approach and conclusions, are set out in the next section.

Other areas of our report include:

- Appendix 1 details the adjustments that have been made to the trial balance provided to us at the planning stage.
- A summary of the unadjusted misstatements identified during the audit testing is detailed in Appendix 3
- Appendix 4 draws your attention to certain qualitative aspects of accounting practice and financial reporting.




Set out below is the summary of our assessment of the key business and audit risks affecting the financial statements, together with an overview of our planned audit procedures, as identified and communicated in our audit plan. We have also set out below our approach and work performed, together with the audit conclusion in relation to each risk.

Risk	Description	Our approach (how we addressed the risk)	Audit conclusion
Revenue recognition	Auditing standards state that there is a presumed risk that revenue may be misstated	We will review and test revenue, deferred and accrued income to ensure all income is recognised in the correct period. This will be done through transactional testing.	From the audit work completed, revenue is materially correct.
Management override of controls	Auditing standards state that the presumed risk of management override of controls exists in all entities	Due to the unpredictable way in which an override of this nature could occur the audit team will keep this risk in mind throughout their fieldwork. Journal testing will also be carried out to ensure any adjustment made by management are justified.	No evidence has been found to suggest management has been overriding controls. There were no journals posted in the year.

Internal controls

The purpose of the audit was to form an opinion on the financial statements. As part of our audit we have considered the internal controls relevant to the preparation of the financial statements, in order to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal controls. The matters reported are limited to those deficiencies in internal controls which came to our attention during the course of our audit work. This does not constitute a comprehensive statement of all deficiencies that may exist or of all improvements which may be made and has addressed only those matters which have come to our attention as a result of the audit procedures performed.

Our findings and recommendations are noted below. We have assigned a priority indication to each finding to reflect the urgency we consider management should place in addressing each item.

	Implies a high priority issue requiring immediate management attention		Implies an important issue that should be reviewed and or implemented at your earliest convenience		Implies an advisory issue that is raised purely for management information and possible further discussion
---	--	---	--	---	--

2019

There were no matters to bring to your attention

We have also set out the deficiencies identified in the previous period's audit with an update on the position in the current year.

2018

Observation	Risk	Rating	Recommendation	Update in current year
<p>On the list of expenditure invoices, an incorrect description for an invoice had been entered. The correct description should have been for affiliation fees but vouchers had been entered instead.</p> <p>For the same invoice, only a pdf could be located rather than the original invoice. We were therefore unable to confirm that the invoice had been correctly authorised.</p>	<p>Items may not be able to be traced to supporting documentation where the description and supplier is incorrectly listed.</p> <p>Where the invoice has not been properly authorised, there is a risk that it may not be for legitimate business purposes.</p>		<p>Upon approval of the invoice, it should be checked that the item has been notated correctly in the list of expenditure.</p>	<p>For the sample of invoices tested, the correct descriptions had been entered into the cashbook and there was evidence of authorisation.</p>

Appendix 1 – Profit reconciliation

6

We set out below the identified audit misstatements that have been adjusted in the financial statements, and show a reconciliation between the profit/(loss) per the trial balance/management accounts provided at the planning stage and that reported in the financial statements.

	Total £
(Deficit) per trial balance or management accounts	(3,557)
Remove transfer to Unity Bank from expenditure	500
Movement in sundry creditors	5,849
Movement in prepayments	1,434
Roundings	(1)
Surplus per the draft financial statements	4,225

On behalf of the board, I hereby approve the adjustments summarised above:

Name: Gemma Payne
Position: Treasurer


G Payne (Aug 14, 2020 07:52 GMT+1)

Appendix 2 – Unadjusted misstatements

7

We set out below the misstatements, above the level of ‘clearly trivial’, that we have identified during our audit testing. These misstatements were not considered material either individually or in aggregate and so have not been adjusted in the financial statements.

There were no unadjusted misstatements.

Appendix 3 – Qualitative aspects of accounting practice and financial reporting

8

Disclosures

There are no specific matters that we consider should be brought to your attention.

Accounting policies

We have reviewed the entities accounting policies and we have nothing to report in this regard.

Significant difficulties encountered during the audit

During the course of the audit we encountered no significant difficulties.

Appendix 4 – Outstanding items

9

This page lists the steps which still need to be taken in order to complete the audit along with an outline of the assistance we require from you in order to complete the work in a timely manner.

- Confirmation of post balance sheet events to date of sign off

BHP LLP

Dear Sir{s}

This representation letter is provided in connection with your audit of the financial statements of ABC Ltd for the year ending 30 September 2017 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of ABC Ltd in accordance with The Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Financial Statements

This representation letter is provided in connection with your audit of the financial statements of NHBC Staff Association for the year ending 31 December 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of NHBC Staff Association in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Financial Statements

1. We have fulfilled our responsibilities as officers, as set out in the terms of your engagement letter dated 23 June 2017 for preparing financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which you have drafted on our behalf, which give a true and fair view of the financial position of association as at 31 December 2019 and of the results of its operations for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
4. Related party relationships and transactions have been appropriately accounted for and disclosed and we are not aware of further related party matters that require disclosure.
5. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or included in the financial statements.
6. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items is included in the final signed audit findings report and has also been discussed.

7. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

8. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to request information. All other records and related information have been made available to you.
9. All transactions undertaken by the association have been properly reflected in the accounting records and are reflected in the financial statements.
10. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
11. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have a significant role in internal control, or others, where fraud could have a material effect on the financial statements.
12. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators or others.
13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the association conducts its business and which could affect the financial statements. The association has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that we are aware of.
15. The association has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
16. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
17. The association has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Appendix 5 – Draft letter of representation

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each officer has taken all the steps that they ought to have taken as an officer in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the board of directors by:

..... (Signature)

..... (Name)

Date..... [to date when accounts approved]

Issue	Key points
<p>Extension of IR35 to the private sector – on payments made to Personal Service Companies (PSC's) from 6 April 2021</p>	<ul style="list-style-type: none"> • Affects all companies except those classified as small (Companies Act definition - where 2 or more conditions apply: turnover <£10.2m; balance sheet total < £5.1m; fewer than 50 employees) • For payments to individuals who provide their services through a PSC there is a new requirement for the end client to decide if IR35 applies. If so, the end client must account for PAYE and NIC on payments to the PSC. If the worker is being engaged via an agency, the agency must account for the PAYE and NICs. • The end client must consider if the arrangements for the worker are such that they would have been regarded as directly employed if the PSC did not exist. This must be done before payment is made. • There is a web tool to help decide, called CEST - https://www.gov.uk/guidance/check-employment-status-for-tax • Some CEST questions are technical, and we recommend going through this with an Employment Taxes specialist to explain the context. • If the PSC has been engaged by an agency, the end client must still make the assessment and tell the agency if the new rules apply. • If the rules apply, the individual does not automatically get employment rights, but could be entitled to worker's rights such as paid holidays, National Minimum Wage and statutory payments.
<p>Modern Slavery Act</p>	<ul style="list-style-type: none"> • Affects organisations with turnover in excess of £36 million per year and which carry on a business within the UK • Effective for accounting periods ending on or after 31 March 2016 • Must publish a statement each financial year disclosing what steps the organisation has taken to ensure that slavery and human trafficking are not taking place within the organisation or supply chain • Guidance can be found at https://www.gov.uk/government/publications/transparency-in-supply-chains-a-practical-guide
<p>Gender Pay Reporting</p>	<ul style="list-style-type: none"> • Affects organisations that have 250 or more employees • Effective from 5 April 2017 for businesses and charities • Obligation to publish and report specific figures about the organisation's gender pay gap • Report the data to the government online using the gender pay gap reporting service http://gov.uk/report-gender-pay-gap-data • Guidance can be found at https://www.gov.uk/guidance/gender-pay-gap-reporting-overview
<p>Making Tax Digital (MTD)</p>	<ul style="list-style-type: none"> • Affects all VAT registered organisations with turnover in excess of £85,000 per year • Effective from 1 April 2019 • Businesses must keep VAT records digitally using MTD functional software, and must submit the VAT return electronically via the HMRC platform • No intention to extend MTD beyond VAT until April 2020 at the earliest, once the system has been proven • Further guidance can be found here - https://www.gov.uk/government/publications/vat-notice-70022-making-tax-digital-for-vat/vat-notice-70022-making-tax-digital-for-vat

Issue	Key points
Supplier Payment Reporting	<ul style="list-style-type: none"> • Affects organisations that are classified as large (turnover in excess of £36million, balance sheet total in excess of £18 million and employ more than 250 people) • Requirement to report: <ul style="list-style-type: none"> • Standard payment terms and process for dispute resolution • Statistics on the average number of days taken to make payments to suppliers • An analysis of payments made in 30 days or less, between 31 and 60 days and in 61 days or more • Percentage of payments not made within agreed terms • Whether suppliers are offered e-invoicing and if supply chain finance is available • Any charges for being on a suppliers list • The name of any payment code observed • Reporting is via a government web-based reporting service • Guidance can be found at https://www.gov.uk/government/publications/business-payment-practices-and-performance-reporting-requirements
Strategic reports	<ul style="list-style-type: none"> • Affects companies that are classed as medium or large sized or otherwise prohibited from preparing accounts under the small companies exemption • The Strategic Report must include the headings prescribed in the Companies Act 2006: • Business review – must be balanced and comprehensive, and cover both performance during the period and position at the year end. • Principal risks and uncertainties • Key performance indicators – to the extent necessary to understand the development, performance and year end position • The report must be consistent with the numbers presented in the financial statements • Detailed guidance is available at https://www.frc.org.uk/getattachment/697745ed-d991-4360-a32c-857dc28fb949/Guidance-on-the-strategic-report-2014.pdf
Streamlined energy and carbon reporting (SECR)	<ul style="list-style-type: none"> • Applies to accounting periods commencing after 1 April 2019 • Applies to businesses which are quoted or large unquoted businesses which satisfy the size criteria as large – at least 250 employees, turnover more than £36m and/or balance sheet total more than £18m. • Requirement to report energy use, greenhouse gas emissions and an intensity metric • Further guidance is available at https://www.gov.uk/government/consultations/streamlined-energy-and-carbon-reporting

NHBC audit findings report

Final Audit Report

2020-08-14

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By:	Jonathan Verrier (jonathan.verrier@bhp.co.uk)
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