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- 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:

Britannia Staff Union

Year ended:

2012

List no:

137

Head or Main Office:

Court Lodge, Leonard Street, Leek, ST13 5JP

Website address (if available)

britanniasu.org.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

John Stoddard

Telephone Number:

01538 399 627

Contact name for queries regarding

Jayne Buxton

Telephone Number:

01538 399 627

E-mail:

Jayne.buxton@britannia.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: 020 7210 3734

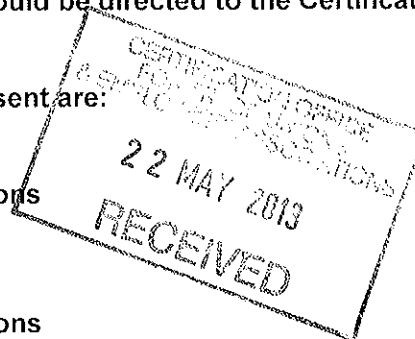
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> 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 2JG



(Revised February 2011)

# 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	804	1	0	0	<b>805</b>
FEMALE	1993	4	0	0	<b>1997</b>
TOTAL	2797	5	0	0	<b>A 2802</b>

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

0
2802

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

## 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

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:

## Britannia Staff Union

### OFFICERS as at December 31<sup>st</sup> 2012

General Secretary	John Stoddard	Staff Union Head Office Court Lodge, Leonard Street, Leek, Staffs. ST13 5JP Tel: 01538 399 627
Chairman	Adrian Northcott	Staff Union Head Office Court Lodge, Leonard Street, Leek, Staffs. ST13 5JP Tel: 01538 399 627
Assistant Secretary	Lisa Beverley	Staff Union Head Office Court Lodge, Leonard Street, Leek, Staffs. ST13 5JP Tel: 01538 399 627
Treasurer	Wayne Lancaster	CFS, CSC Secured Arrears Operations Support Tel: 0161 201 8290
Vice Chairman	Gavin Noyce	CFS, Area Branch Manager 07860 523 578
Vice Chairman	Carl Plant	CFS, CSC Facilities, C0154 Tel: 01538 393843
Vice Chairman	Kim Bailey	Co-operative Legal Services London 07816 840 486

RECEIVED  
 BRITANNIA STAFF UNION  
 22 MAY 2013

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		141,082
<b>From Members:</b> Other income from members (specify)		
Lottery Income	28,030	
<b>Total other income from members</b>		28,030
<b>Total of all income from members</b>		169,112
<b>Investment income (as at page 12)</b>		11,857
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	0	
<b>Total of other income (as at page 4)</b>		0
	<b>TOTAL INCOME</b>	180,969
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		1,697
<b>Administrative expenses (as at page 10)</b>		123,033
<b>Federation and other bodies (specify)</b>		
TUC	9,825	
Federation/Alliance for Finance	1,538	
<b>Total expenditure Federation and other bodies</b>		11,363
<b>Taxation</b>		2,371
	<b>TOTAL EXPENDITURE</b>	138,464
Surplus (deficit) for year		42,505
Amount of general fund at beginning of year		550,570
Amount of general fund at end of year		593,075

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		0
Other income		
<b>TOTAL OTHER INCOME</b>		0
<b>TOTAL OF ALL OTHER INCOME</b>		0

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	0
		Education and Training services	1,697
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	0	<b>Total (should agree with figure in General Fund)</b>	1,697

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Death in Service	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		0
<b>Expenditure</b>			
	Benefits to members	1,000	
	Administrative expenses and other expenditure (as at page 10)	0	
	<b>Total Expenditure</b>		1,000
	<b>Surplus (Deficit) for the year</b>		(1,000)
	<b>Amount of fund at beginning of year</b>		22,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		21,000
	<b>Number of members contributing at end of year</b>		0

FUND 3		Fund Account	
Name:	Industrial Tribunal Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		0
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		0
	<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>		10,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		10,000
	<b>Number of members contributing at end of year</b>		2,802

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	Injury and Sickness	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		0
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		0
	<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>		5,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		5,000
	<b>Number of members contributing at end of year</b>		0

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		





(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount 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	
		£	£
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political 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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		73,264
Salaries and Wages included in above	£72,834	
Auditors' fees		3,829
Legal and Professional fees		422
Occupancy costs		18,307
Stationery, printing, postage, telephone, etc.		8,288
Expenses of Executive Committee (Head Office)		11,719
Expenses of conferences		0
Other administrative expenses (specify)		
Recruitment Costs		5,745
Bank Charges		354
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		0
Mortgages		0
Other loans		0
Depreciation		1,105
Taxation		2,371
Outgoings on land and buildings (specify)		0
Other outgoings (specify)		0
	<b>Total</b>	125,404
Charged to:	General Fund (Page 3)	125,404
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	125,404

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributio ns	Benefits			Total
			Pension Contributions £	Other Benefits		
				Description	Value £	
	£	£				£
General Secretary	£12,243					
Chairman	The above amount represents part reimbursement of the 4 seconded salaries as agreed with the business.					
Assistant General Secretary						

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			0
Dividends (gross) from:			
Equities (e.g. shares)			0
Interest (gross) from:			
Government securities (Gilts)			0
Mortgages			0
Local Authority Bonds			0
Bank and Building Societies			11,857
Other investment income (specify)			0
		Total investment income	11,857
Credited to:			
		General Fund (Page 3)	11,857
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	11,857

# BALANCE SHEET as at 31<sup>st</sup> December 2012

(see notes 47 to 50)

Previous Year		£	£
171,451	<b>Fixed Assets</b> (at page 14)		170,911
0	<b>Investments</b> (as per analysis on page 15)		0
0	Quoted (Market value £ )		0
0	Unquoted		0
171,451	<b>Total Investments</b>		170,911
	<b>Other Assets</b>		
0	Loans to other trade unions		0
19,635	Sundry debtors		17,784
449,429	Cash at bank and in hand		489,347
0	Income tax to be recovered		0
0	Stocks of goods		0
0	Others (specify)		0
469,064	<b>Total of other assets</b>		507,131
640,515	<b>TOTAL ASSETS</b>		678,042
550,570	Fund (Account )		593,075
22,000	Fund (Account )		21,000
15,000	Fund (Account )		15,000
0	Superannuation Fund (Account )		0
0	Political Fund (Account )		0
0	Revaluation Reserve		0
	<b>LIABILITIES</b>		
0	Amount held on behalf of central trade union political fund		0
0	Loans: From other trade unions		0
0	Loans: Other		0
0	Bank overdraft		0
1,595	Tax payable		2,371
1,215	Sundry creditors		657
14,729	Accrued expenses		21,028
0	Provisions		0
35,406	Other liabilities		24,911
52,945	<b>TOTAL LIABILITIES</b>		48,967
640,515	<b>TOTAL ASSETS</b>		678,042

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year	165,376		48,163			213,539
Additions	0		565			565
Disposals	0		0			0
Revaluation/Transfer s	0		0			0
At end of year	165,376		48,728	0	0	214,104
<b>Accumulated Depreciation</b>						
At start of year	0		42,088			42,088
Charges for year	0		1,105			1,105
Disposals	0		0			0
Revaluation/Transfer s	0		0			0
At end of year	0		43,193	0	0	43,193
<b>Net book value at end of year</b>	165,376		5,535	0	0	170,911
<b>Net book value at end of previous year</b>	165,376		6,075	0	0	171,451

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	169,112	0	169,112
From Investments	11,857	0	11,857
Other Income (including increases by revaluation of assets)	0	0	0
<b>Total Income</b>	180,969	0	180,969
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	139,464	0	139,464
<b>Funds at beginning of year</b> (including reserves)	587,570	0	587,570
<b>Funds at end of year</b> (including reserves)	629,075	0	629,075
<b>ASSETS</b>			
Fixed Assets			170,911
Investment Assets			0
Other Assets			507,131
		<b>Total Assets</b>	678,042
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	48,967
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			629,075

# 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.

2.	<b>DEATH IN SERVICE FUND</b>		2012	2011	
			£	£	
	<b><u>Income</u></b>				
	Interest received	-	-		
		-	-		
	<b><u>Expenditure</u></b>				
	Death grants	<u>1,000</u>	-		
	Excess of expenditure over income	<u>1,000</u>	-		
3.	<b>FIXED ASSETS</b>				
		Land and Buildings	Office Equipment	Computers	<b>Total</b>
		£	£	£	£
	<b>COST</b>				
	At 31st December 2011	165,376	28,663	19,500	213,539
	Additions	-	565	-	565
	Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 31st December 2012	<u>165,376</u>	<u>29,228</u>	<u>19,500</u>	<u>214,104</u>
	<b>DEPRECIATION</b>				
	At 31st December 2011	-	23,679	18,409	42,088
	Charge on disposals	-	-	-	-
	Charge for the Year	<u>-</u>	<u>832</u>	<u>273</u>	<u>1,105</u>
	At 31st December 2012	<u>-</u>	<u>24,511</u>	<u>18,682</u>	<u>43,193</u>
	<b>NET BOOK VALUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

For the year ended 31st December 2012

4. DEBTORS

	2012	2011
	£	£
Learning Fund	10,940	14,027
Other Debtors	5,397	4,297
Prepayments	<u>1,447</u>	<u>1,311</u>
	<u>17,784</u>	<u>19,635</u>

5. CREDITORS

	2012	2011
	£	£
Accrued Salary Costs - Officer Secondments	18,300	12,000
Other Creditors	657	1,215
Accruals	2,728	2,729
Deferred income – At Risk Fund	24,911	35,406
Corporation Tax	<u>2,371</u>	<u>1,595</u>
	<u>48,967</u>	<u>52,945</u>

6. GENERAL FUND

	2012	2011
	£	£
At 31 <sup>st</sup> December 2011	550,570	503,651
Add: Excess of Income over Expenditure in the year	<u>42,505</u>	<u>46,919</u>
At 31st December 2012	<u>593,075</u>	<u>550,570</u>

## BRITANNIA STAFF UNION

### NOTES TO THE ACCOUNTS

For the year ended 31st December 2012

#### 13. RELATED PARTY TRANSACTIONS

As part of their day to day duties certain officers of the National Executive Committee personally incur costs on behalf of the Union, which are reimbursed during the year:

	£
John Stoddard	2,845
Adrian Northcott	1,642
Lisa Beverley	673
Wayne Lancaster	278

During the year the Union also paid Carl Plant, an officer of the National Executive Committee, £300 for website maintenance work.

The Union contributes towards the salaries of 3 officers of the National Executive Committee, who are paid employees of the Co-op Group. During the year the cost of the contribution by the Union was £18,543 (2011 - £12,000).

# ACCOUNTING POLICIES

(see notes 74 and 75)

See Attached

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>J. Pell</i></u> Name: <u>JOHN STODDARD</u> Date: <u>17-5-13</u>	Chairman's Signature: <u><i>A. Northcott</i></u> (or other official whose position should be stated) Name: <u>ADRIAN NORTHCOTT</u> Date: <u>17/5/2013</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

# BRITANNIA STAFF UNION

## NOTES TO THE ACCOUNTS

For the year ended 31st December 2012

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

#### Income and Expenses

The Union is registered for Value Added Tax and is a partially exempt organisation. All income and expenses are, therefore, shown net of reclaimable Value Added Tax.

#### Subscriptions

Subscriptions represent the amounts received in the year from the Union Members.

#### Learning Fund

The Union has been awarded funds from the Learning Fund, which is a government inspired initiative to give employees, through their Trade Unions, improved access to education via a supported network of Union Learning Representatives.

The Learning Fund expenditure and funding is shown on an accruals basis in the income and expenditure account.

#### Depreciation

Depreciation is calculated so as to write-off the original cost on a reducing balance basis over the expected useful lives of the assets concerned. Depreciation is charged in full on all assets purchased during the year but is not charged on assets disposed of during the year. The principal rates used are: -

Office equipment	15%
Computers	25%

No depreciation is charged on land and buildings as the property is maintained to an extremely high standard and should maintain its value indefinitely.

# 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)



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
OF BRITANNIA STAFF UNION**

We have audited the financial statements on pages 5 to 12, which have been prepared in accordance with applicable Accounting Standards, under the historical cost convention, and the accounting policies set out on page 8.

**RESPECTIVE RESPONSIBILITIES OF THE NATIONAL EXECUTIVE COMMITTEE AND AUDITORS**

The National Executive Committee's responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of the National Executive Committee's Responsibilities on page 2.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion the National Executive Committee's report is not consistent with the financial statements, if the Union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the National Executive Committee's report and consider the implications for our report if we become aware of any apparent misstatements within it.

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the National Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

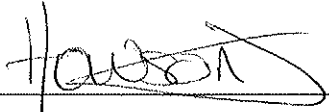
## AUDITOR'S REPORT (continued)

### OPINION

In our opinion the financial statements give a true and fair view of the state of the Union's affairs at 31st December 2012 and of its surplus for the year then ended, and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

It is also our opinion that:

- a) the trade union has kept proper accounting records in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992,
- b) the trade union has maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, and
- c) the accounts agree with the accounting records

Signature(s) of auditor or auditors:		
Name(s):	Howsons	
Profession(s) or Calling(s):	Chartered Accountants Statutory Auditors	
Address(es):	50 Broad Street Leek Staffordshire ST13 5NS	
Date:	24 APRIL 2013	
Contact name and telephone number:	James Eyre- Walker 01538 393600	

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