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- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Balfour Beatty Group Staff Association

Year ended:

31st December 2017

List no:

410T

Head or Main Office:

Balfour Beatty Group Staff Association
West Service Road
Raynesway
Derby
DE21 7BG

Website address (if available)

None

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

Yes

No

(Click the appropriate box)

General Secretary:

Susan West

Telephone Number:

01332-288887

Contact name for queries regarding

Simon Frost

Telephone Number:

01332-288357

E-mail:

simon.frost@bbfleetservices.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 2JG



(Revised June 2016)

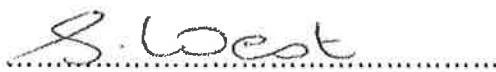
Group Staff Association
West Service Road
Raynesway
Derby
DE21 7BG

01332 288887
susan.west@balfourbeatty.com

Date: 16th January 2018

Balfour Beatty Group Staff Association

Ben Timson	Chairman
Simon Frost	Treasurer
Susan West	General Secretary



Susan West
General Secretary

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	1153			1	1154
FEMALE	398				398
TOTAL	1551			1	A 1552

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

1552

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:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		17,974.00
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		17,974.00
Investment income (as at page 12)		64.47
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	18,038.47
EXPENDITURE		
Benefits to members (as at page 5)		6,911.20
Administrative expenses (as at page 10)		1,680.00
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	8,591.20
Surplus (deficit) for year		9,447.27
Amount of general fund at beginning of year		59,726.41
Amount of general fund at end of year		69,173.68

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		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Membership Legal Fees	361.20	brought forward Education and Training services	3,461.20
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Prize draw	3,100.00	Salary Costs	
Advisory Services		Other Benefits and Grants (specify) Legal Advice	3,450.00
Dispute Benefits			
Other Cash Payments			
carried forward	3,461.20	Total (should agree with figure in General Fund)	6,911.20

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	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		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	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 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 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	£	
Auditors' fees		1,680.00
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Charity donation		
	Total	1,680.00
Charged to:	General Fund (Page 3)	1,680.00
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	1,680.00

BALANCE SHEET as at 31st Dec 2017

(see notes 47 to 50)

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		
1,187.00	Sundry debtors		1,518.00
61,727.61	Cash at bank and in hand		70,875.68
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
62,914.61	Total of other assets		72,393.68
	TOTAL ASSETS		72,393.68
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
(3,188.20)	Sundry creditors		(3,220.00)
	Accrued expenses		
	Provisions		
	Other liabilities		
(3,188.20)	TOTAL LIABILITIES		(3,220.00)
59,726.41	TOTAL ASSETS		69,173.68

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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

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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £
INCOME			
From Members	17,974.00		17,974.00
From Investments	64.47		64.47
Other Income (including increases by revaluation of assets)			
Total Income	18,038.47		18,038.47
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	8,591.20		8,591.20
Funds at beginning of year (including reserves)	59,726.41		59,726.41
Funds at end of year (including reserves)	69,173.68		69,173.68
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			72,393.68
Total Assets			72,393.68
LIABILITIES			
Total Liabilities			(3,220.00)
NET ASSETS (Total Assets less Total Liabilities)			69,173.68

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 or attach notes to the accounts. The box occupies most of the page below the instruction.

ACCOUNTING POLICIES

(see notes 74 and 75)

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and are in accordance with applicable law and the Financial Reporting Standard Accounting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Value Added Tax

The Association is not registered for VAT and accordingly expenditure includes VAT where applicable.

Fixed Assets

Items of equipment costing under £1,000 are written off to the income and expenditure account in the year of acquisition. Items costing more than £1,000 will be capitalised and depreciated over their estimated useful

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's
Signature: S. West

Chairman's
Signature: [Signature]
(or other official whose position should be stated)

Name: SUSAN WEST
Date: 9th April 2018

Name: BEN TIMSON
Date: 9th April 2018

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 checked="" 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" 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/NO

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/NO

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/NO

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)

Per attached

Signature(s) of auditor or auditors:

Alexander Sloan

Name(s):

Alexander Sloan

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

50 Melville Street
Edinburgh
EH3 7HF

Date:

23 April 2018

Contact name and telephone number:

Alan Cunningham
0131 228 7979

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

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

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

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

5. 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

6. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 5 or 6 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)

[Large empty rectangular box for audit details]

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 / NO

If "NO" Please explain below:

Signature	
Name	Susan West
Office held	General Secretary
Date	9th April 2018

BALFOUR BEATTY GROUP

STAFF ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2017

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Legal and Administrative Information

Trade Union Name Balfour Beatty Group Staff Association

List Number 410T

Staff Association Members

Chairman:	Ben Timson
Vice-Chairman:	Vacant
Honorary Treasurer:	Simon Frost
General Secretary:	Susan West

Principal Office and Registered office

West Service Road
Raynesway
Derby
DE21 7BG

Bankers

Nationwide
11A George Street
Croydon
Surrey
CR9 1HP

Auditors

Alexander Sloan
Statutory Auditors
50 Melville Street
Edinburgh
EH3 7HF

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Report of the Central Staff Committee for the year ended 31 December 2017

The Members present their report and the financial statements of the Association for the year ended 31 December 2017.

Members

The Members of the Association serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Balfour Beatty Group Staff Association is a trade union that is governed by its Constitution and Rules.

Organisational Structure and Appointment of Members

Central Staff Committee comprise the Chairman, Vice-Chairman, General Secretary and an Honorary Treasurer.

The Committee elects a Chairman whose term of office shall be for three years but who shall be eligible for re-election. In the event of the Chairman of the Association failing to be so re-elected at the end of any three year period, he shall remain a member of the Central Committee for the ensuing year. The Committee will also elect a Deputy Chairman from amongst its members and appoint a General Secretary and a Treasurer. Terms of Office shall likewise be for three years unless previously determined in accordance with these rules and holders shall be eligible for re-election. All necessary elections shall if possible take place in October.

OBJECTIVES

- To regulate the relations between the Staff and Management of the Balfour Beatty Group of Companies and to afford a means of communication, consultation and negotiation between the Staff and Management on the terms and conditions of employment (including salary structures) and the general welfare of the Staff whilst in no way restricting any Staff Member's individual approach to Management.
- To promote in every way the interests of the Staff whilst recognising that the interests of the Group and the Staff are mutual in the long term.
- To administer such funds as may be at the disposal of the Association.
- To promote social and educational activities amongst members.

FINANCIAL REVIEW

As indicated on page 6, the Association reported a Net Surplus for the year of £9,448 (2016 – £6,444).

RESERVES

The Capital Fund, which represents the free reserves of the Association, had a closing balance at 31 December 2017 of £69,174 (2016 - £59,726).

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Statement of the Central Staff Committee's Responsibilities

The Central Staff Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to trade unions, the Trade Union and Labour Relations (Consolidation) Act 1992, requires the Central Staff Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and which explain its transactions. In preparing these financial statements, giving a true and fair view, the Central Staff Committee is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The Central Staff Committee is responsible for keeping proper accounting records with respect to the Association's transactions and its assets and liabilities and maintaining a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Central Staff Committee on 9 April 2018 and signed on their behalf by:



S. West
General Secretary

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Independent Auditor's Report to the Members of the Balfour Beatty Group Staff Association

Opinion

We have audited the financial statements of Balfour Beatty Group Staff Association for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards, Financial Reporting Standard (FRS) 105 The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's financial affairs as at 31 December 2017 and of its transactions in the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Constitution.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Central Staff Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Central Staff Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Matters on which we are Required to Report by Exception

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

- the Association has not kept proper accounting records; or
- it has not maintained a satisfactory system of control over its transactions; or
- if the financial statements to which the Annual Return relates do not agree with the accounting records; or
- if we have not received all the information and explanations we require for our audit.

Respective Responsibilities of the Central Staff Committee

As explained more fully in the statement of the Central Staff Committee's Responsibilities, the Central Staff Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Central Staff Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Central Staff Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Central Staff Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Independent Auditor's Report to the Members of the Balfour Beatty Group Staff Association (continued)

Auditor's responsibilities for the audit of the financial statements

This report is made solely to the members of the Association, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in 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 Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

We have been appointed as auditor under Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act. 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 FRC's Ethical Standard.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Central Staff Committee.
- conclude on the appropriateness of the Central Staff Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Alexander Sloan

Alexander Sloan
Statutory Auditor
50 Melville Street
Edinburgh
EH3 7HF

Date: 23 April 2018

Balfour Beatty Group Staff Association

Income and Expenditure Account for the year ended 31 December 2017

		2017		2016
	£	£	£	£
Income				
Subscriptions		17,974		17,828
Interest		65		113
		<u>18,039</u>		<u>17,941</u>
Expenditure				
Legal fees	361		1,730	
Printing	-		78	
Legal Advisor Cards	3,450		4,200	
Audit	1,680		1,812	
Prize Draw	3,100		2,410	
Promotional stationery	<u>-</u>		<u>1,267</u>	
		8,591		11,497
Net Surplus for the year		<u><u>9,448</u></u>		<u><u>6,444</u></u>

Balfour Beatty Group Staff Association

Balance Sheet as at 31 December 2017

	Notes	2017 £	2016 £
Current Assets			
Debtors	2	1,518	1,187
Cash at bank		70,876	61,728
Creditors: amounts falling due within one year	3	(3,220)	(3,189)
Net Assets		<u>69,174</u>	<u>59,726</u>
Represented by:			
Capital Fund	4	<u>69,174</u>	<u>59,726</u>

The financial statements were approved and authorised for issue by the Central Staff Committee on 9 April 2018 and signed on its behalf by:



B Timson, Chairman



S Frost, Treasurer



S West, General Secretary

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Notes to the financial statements

For the year to 31 December 2017

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable law and the Financial Reporting Standard applicable to the Micro-entities Regime (effective July 2015).

Value Added Tax

The Association is not registered for VAT and accordingly, expenditure includes VAT where applicable.

Fixed Assets

Items of equipment costing under £1,000 are written off to the Income and Expenditure Account in the year of acquisition. Items costing more than £1,000 will be capitalised and depreciated over their estimated useful lives.

2. Debtors

	2017	2016
	£	£
Debtors (Subscriptions)	1,518	1,187
	<u>1,518</u>	<u>1,187</u>

3. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals	3,220	3,189
	<u>3,220</u>	<u>3,189</u>

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Notes to the financial statements

For the year to 31 December 2017

4. Capital Fund

	2017	2016
	£	£
At 1 January 2016	59,726	53,282
Surplus for the year	9,448	6,444
At 31 December 2017	69,174	59,726

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Independent Auditor's Report to the Members of the Balfour Beatty Group Staff Association

Opinion

We have audited the financial statements of Balfour Beatty Group Staff Association for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards, Financial Reporting Standard (FRS) 105 The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's financial affairs as at 31 December 2017 and of its transactions in the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Constitution.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Central Staff Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Central Staff Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Matters on which we are Required to Report by Exception

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

- the Association has not kept proper accounting records; or
- it has not maintained a satisfactory system of control over its transactions; or
- if the financial statements to which the Annual Return relates do not agree with the accounting records; or
- if we have not received all the information and explanations we require for our audit.

Respective Responsibilities of the Central Staff Committee

As explained more fully in the statement of the Central Staff Committee's Responsibilities, the Central Staff Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Central Staff Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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BALFOUR BEATTY GROUP STAFF ASSOCIATION

Independent Auditor's Report to the Members of the Balfour Beatty Group Staff Association (continued)

Auditor's responsibilities for the audit of the financial statements

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We have been appointed as auditor under Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act. 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 FRC's Ethical Standard.

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As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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Date: 23 April 2018