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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	BSU
Year ended:	2017 December
List no:	137
Head or Main Office:	Court Lodge, Leonard Street, Leek. ST13 5JP
Website address (if available)	www.britanniasu.org.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	John Stoddard
Telephone Number:	01538 399 627
Contact name for queries regarding	John Stoddard
Telephone Number:	01538 399 627
E-mail:	Johnstoddard.bsu@btconnect.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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised November 2017)

Britannia Staff Union

OFFICERS as at December 31st 2017

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
Vice Chair	Tracey Lee	Staff Union Head Office Court Lodge, Leonard Street, Leek, Staffs. ST13 5JP Tel: 01538 399 627
Vice Chair	Caroline Salter	Co-operative Bank Balloon Street, Manchester
Vice Chair	James Haigh	Co-op Bank Balloon Street Manchester

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	298	0	0	0	298
FEMALE	730	0	0	0	730
TOTAL	1028	0	0	0	A 1028

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

1028

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

0

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 person's 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		61,910
From Members: Other income from members (specify)		
Lottery Income	9,992	
Total other income from members		9,992
Total of all income from members		71,902
Investment income (as at page 12)		3,095
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	84,444	
Total of other income (as at page 4)		84,444
		TOTAL INCOME
		159,441
EXPENDITURE		
Benefits to members (as at page 5)		0
Administrative expenses (as at page 10)		240,466
Federation and other bodies (specify)		
TUC	3,211	
Total expenditure Federation and other bodies		3,211
Taxation		402
		TOTAL EXPENDITURE
		244,079
		Surplus (deficit) for year
		-84,638
		Amount of general fund at beginning of year
		497,876
		Amount of general fund at end of year
		413,238

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 Profit on Disposal of Fixed Assets	84,444	
TOTAL OTHER INCOME		84,444
TOTAL OF ALL OTHER INCOME		84,444

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	DEATH IN SERVICE FUND	£	£
Income			
	From members		0
	Investment income (as at page 12)		0
	Other income (specify)		0
		Total other income as specified	0
		Total Income	0
Expenditure			
	Benefits to members		500
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	500
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	21,000
		Amount of fund at the end of year (as Balance Sheet)	20,500
		Number of members contributing at end of year	0

FUND 3		Fund Account	
Name:	INDUSTRIAL TRIBUNAL FUND	£	£
Income			
	From members		0
	Investment income (as at page 12)		0
	Other income (specify)		0
		Total other income as specified	0
		Total Income	0
Expenditure			
	Benefits to members		0
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	10,000
		Amount of fund at the end of year (as Balance Sheet)	10,000

Number of members contributing at end of year

1,028

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	INJURY AND SICKNESS	£	£
Income			
	From members		0
	Investment income (as at page 12)		0
	Other income (specify)		0
		Total other income as specified	0
		Total Income	0
Expenditure			
	Benefits to members		0
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	5000
		Amount of fund at the end of year (as Balance Sheet)	5000
		Number of members contributing at end of year	0

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		217,188
Salaries and Wages included in above	£216,996	
Auditors' fees		3,719
Legal and Professional fees		739
Occupancy costs		8,181
Stationery, printing, postage, telephone, etc.		3,749
Expenses of Executive Committee (Head Office)		3,577
Expenses of conferences		0
Other administrative expenses (specify)		
Bank Charges		201
E Bay Charges		648
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		0
Mortgages		0
Other loans		0
Depreciation		2,464
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		240,466
Charged to:		
	General Fund (Page 3)	240,466
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		240,466

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	54,124.80	7,596.90	4,756.80	Car & Health Allowance	4,320	70,798.50
Chairman	55,961.28	7,757.94	5,158.56	Car & Health Allowance	4,860	73,737.78
Full Time Vice Chair	23,000.92	2,048.49	2,256.00			27,305.41

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		3,095
Other investment income (specify)		0
Total investment income		3,095
Credited to:		
General Fund (Page 3)		3,095
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		3,905

BALANCE SHEET as at 31 December 2017

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		1,233
	Investments (as per analysis on page 15)		0
	Quoted (Market value £)		0
	Unquoted		0
	Total Investments		1,233
	Other Assets		
	Loans to other trade unions		0
	Sundry debtors		596
	Cash at bank and in hand		452,865
	Income tax to be recovered		0
	Stocks of goods		0
	Others (specify)		0
	Total of other assets		453,461
	TOTAL ASSETS		454,694
	Fund (Account)		413,238
	Fund (Account)		20,500
	Fund (Account)		15,000
	Superannuation Fund (Account)		0
	Political Fund (Account)		0
	Revaluation Reserve		0
	LIABILITIES		
	Amount held on behalf of central trade union political fund		0
	Loans: From other trade unions		0
	Loans: Other		0
	Bank overdraft		0
	Tax payable		596
	Sundry creditors		784
	Accrued expenses		4,576
	Provisions		0
	Other liabilities		0
	TOTAL LIABILITIES		5,956
	TOTAL ASSETS		454,694

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year	165,376		50,209	0	0	215,585
Additions	0		0	0	0	
Disposals	-165,376		0	0	0	-165,376
Revaluation/Transfer s	0		0	0	0	
At end of year	0		50,209	0	0	50,209
Accumulated Depreciation						
At start of year	0		46,512	0	0	46,512
Charges for year	0		2,464	0	0	2,464
Disposals	0		0	0	0	0
Revaluation/Transfer s	0		0	0	0	0
At end of year	0		48,976	0	0	48,976
Net book value at end of year	0		1,233	0	0	1,233
Net book value at end of previous year	165,376		3,697	0	0	169,073

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)		

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ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" 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		

(see notes 58 and 59)

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	71,902	0	71,902
From Investments	3,095	0	3,095
Other Income (including increases by revaluation of assets)	84,444	0	84,444
Total Income	159,441	0	159,441
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	244,579	0	244,579
Funds at beginning of year (including reserves)	533,876	0	533,876
Funds at end of year (including reserves)	448,738	0	448,738
ASSETS			
Fixed Assets			1,233
Investment Assets			0
Other Assets			453,461
		Total Assets	454,694
LIABILITIES		Total Liabilities	5,956
NET ASSETS (Total Assets less Total Liabilities)			448,738

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.

See Attached

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>[Signature]</i></u> Name: <u>Mr John Stadelcund</u> Date: <u>30th April 18</u>	Chairman's Signature: <u><i>[Signature]</i></u> (or other official whose position should be stated) Name: <u>ADRIAN NORRICO</u> Date: <u>8/5/18</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 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 checked="" type="checkbox"/>	TO FOLLOW	<input 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

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (section one)

See Attached

Signature(s) of auditor or auditors:



Name(s):

Howsons (Audit & Assurance) Limited

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

Winton House
Stoke Road
Stoke on Trent
ST4 2RW

Date:

18-04-18

Contact name and telephone number:

James Eyre-Walker
01782 848838

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF BRITANNIA STAFF UNION
FOR THE YEAR ENDED 31 DECEMBER 2017**

OPINION

We have audited the financial statements of Britannia Staff Union for the year ended 31 December 2017 which comprise an Income and Expenditure Account, a Balance Sheet, a Statement of Changes in Equity 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, including Financial Reporting Standard 102 Section 1A *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements give a true and fair view of the state of the Union's affairs at 31st December 2017 and of its deficit 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

BASIS OF AUDIT 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 Union 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.

EMPHASIS OF MATTER

We draw attention to note 12 of the financial statements, which describes the effects of the Union to likely cease operating in the next 12 months. Our opinion is not modified in respect of this matter.

USE OF OUR REPORT

This report is made solely to the Union's members, as a body, in accordance with Section 36 of Chapter 3 of Part 1 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed."

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

OF BRITANNIA STAFF UNION *continued*.....

FOR THE YEAR ENDED 31 DECEMBER 2017

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The National Executive Committee are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

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.

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.

In preparing the financial statements, the National Executive Committee are responsible for assessing the Union'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 directors either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

OF BRITANNIA STAFF UNION *continued*.....

FOR THE YEAR ENDED 31 DECEMBER 2017

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

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.

A handwritten signature in black ink that reads "Howson". The signature is written in a cursive style with a large, sweeping flourish at the end.

**Howsons (Audit & Assurance) Limited
Chartered Accountants
Statutory Auditor**

**Winton House
Stoke Road
Stoke on Trent
Staffordshire
ST4 2RW**

Date: 18 April 2018

BRITANNIA STAFF UNION

INCOME & EXPENDITURE ACCOUNT

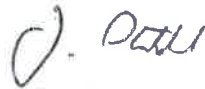
FOR THE YEAR ENDED 31 DECEMBER 2017

		2017		2016	
	Notes	£	£	£	£
<u>INCOME</u>					
Subscriptions	2		61,910		73,077
Lottery Income		20,556		25,448	
Less: Prizes		<u>(10,564)</u>	9,992	<u>(12,886)</u>	12,562
Interest Received			<u>3,095</u>		<u>9,288</u>
			74,997		94,927
<u>EXPENDITURE</u>					
Cost of Meetings		3,577		5,751	
Subsistence		192		311	
Staff and Pension Costs		216,996		235,012	
Law Reports and Publications		134		159	
Members Recruitment & Thank You Expenses		150		101	
TUC		3,211		3,970	
Printing, Postage, Stationery & Advertising		645		491	
Computer Consumables and Maintenance		706		1,000	
Communications		2,398		2,119	
Rent		1,262		-	
Rates		3,305		6,641	
Heat, Light & Water		3,484		4,918	
Audit & Accountancy Charges		3,719		3,872	
Professional Fees		605		810	
Bank Charges		201		281	
Paypal & Ebay charges		648		-	
Bank Interest paid		-		973	
Insurance		2,040		2,437	
Repairs & Renewals		203		974	
Sundry Expenses		847		799	
Energy Performance Certificate		-		330	
Cleaning		1,655		1,851	
Depreciation		2,464		846	
Profit on Disposal of Fixed Assets		(84,444)		-	
Youlearn Surplus funds		(602)		-	
Sale of Learning Fund Equipment		(4,158)		-	
Learning Fund Expenses		18,384		45,898	
Learning Fund Staff Costs		23,879		98,622	
Less Funding Received		<u>(42,268)</u>		<u>(148,010)</u>	
			<u>159,233</u>		<u>270,156</u>
EXCESS OF EXPENDITURE OVER INCOME			(84,236)		(175,229)
Corporation Tax Chargeable			596		1,858
Over Provision in previous year			<u>(194)</u>		<u>-</u>
TRANSFER DEFICIT TO GENERAL FUND			<u>(84,638)</u>		<u>(177,087)</u>

BRITANNIA STAFF UNION**BALANCE SHEET****AS AT 31 DECEMBER 2017**

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS	4		1,233		169,073
CURRENT ASSETS					
Sundry debtors and prepayments	5	596		17,787	
Current Account		30,013		13,388	
Aldermore Business Account		422,839		339,744	
Cash in Hand		13		292	
		453,461		371,211	
CURRENT LIABILITIES					
Creditors and accruals	6	5,956		6,408	
NET CURRENT ASSETS			447,505		364,803
NET ASSETS			448,738		533,876
FUNDS					
General		413,238		497,876	
Death in Service		20,500		21,000	
Industrial Tribunal		10,000		10,000	
Injury and Sickness		5,000		5,000	
TOTAL FUNDS			448,738		533,876

These Financial Statements were approved by the National Executive Committee on 18 April 2018 and signed on its behalf by:-

**J. Stoddard - General Secretary****A. Northcott – Chairman**

BRITANNIA STAFF UNION**STATEMENT OF CHANGES IN EQUITY****AS AT 31 DECEMBER 2017**

	General Fund	Death in Service Fund	Industrial Tribunal Fund	Injury and Sickness Fund	Total
	£	£	£	£	£
At 1 January 2016	674,963	21,000	10,000	5,000	710,963
Excess of Income over Expenditure	(177,087)	-	-	-	(177,087)
Expenditure in the year	-	-	-	-	-
At 31 December 2016	497,876	21,000	10,000	5,000	533,876
Excess of Income over Expenditure	(84,638)	-	-	-	(84,638)
Expenditure in the year	-	(500)	-	-	(500)
At 31 December 2017	413,238	20,500	10,000	5,000	448,738

The Industrial Tribunal Fund has been established to assist members who have enforced absence from work through injury or sickness and have a grievance against Co-op Bank.

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1. GENERAL INFORMATION

The Britannia Staff Union is a registered Trade Union and therefore manages its funds for the benefit of its members. The address of the Union's principal place of business is Court Lodge Training Centre, Leonard Street, Leek, ST13 5JP.

2. ACCOUNTING POLICIES

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards including FRS 102 Section 1A "the Financial Reporting Standard" applicable in the UK and Republic of Ireland.

Going Concern

These accounts have been prepared on a basis other than going concern as it is more than likely that the Union will cease operating in the next twelve months.

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.

Expenditure is accounted for on an accruals basis.

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.

The learning fund contract ended on 31st March 2017.

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

2. ACCOUNTING POLICIES *CONTINUED*....

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	66.6%
Computers	66.6%

Designated Reserves

Designated reserves represent amounts set aside from members' funds for specific purposes. This gives a more accurate picture of members' funds available as a reserve against fluctuating income.

Judgements and Key Sources of Uncertainty

The preparation of the financial statements can require management to make significant judgements and estimates. There are no material items in these financial statements where judgements and estimates have been made.

3. DEATH IN SERVICE FUND

	2017	2016
	£	£
<u>Income</u>		
Interest received	—	—
<u>Expenditure</u>		
Death grants	<u>500</u>	—
Excess of expenditure over income	<u>500</u>	—

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

4. FIXED ASSETS

	Land and Buildings	Office Equipment	Computers	Total
	£	£	£	£
COST				
At 31st December 2016	165,376	29,228	20,981	215,585
Additions	-	-	-	-
Disposals	<u>(165,376)</u>	<u>-</u>	<u>-</u>	<u>(165,376)</u>
At 31st December 2017	<u>-</u>	<u>29,228</u>	<u>20,981</u>	<u>50,209</u>
DEPRECIATION				
At 31st December 2016	-	26,766	19,746	46,512
Charge on disposals	-	-	-	-
Charge for the Year	<u>-</u>	<u>1,641</u>	<u>823</u>	<u>2,464</u>
At 31st December 2017	<u>-</u>	<u>28,407</u>	<u>20,569</u>	<u>48,976</u>
NET BOOK VALUE				
At 31st December 2017	<u>-</u>	<u>821</u>	<u>412</u>	<u>1,233</u>
At 31st December 2016	<u>165,376</u>	<u>2,462</u>	<u>1,235</u>	<u>169,073</u>

Land and buildings were sold for £255,000 during the year.

5. DEBTORS

	2017	2016
	£	£
Learning Fund	-	16,474
Other Debtors	536	-
Prepayments	<u>60</u>	<u>1,313</u>
	<u>596</u>	<u>17,787</u>

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

6. CREDITORS

	2017	2016
	£	£
Other Creditors	784	1,073
Accruals	4,576	3,575
Corporation Tax	596	<u>1,760</u>
	5,956	<u>6,408</u>

7. POLITICAL AFFILIATION

The Britannia Staff Union has no political fund and no political affiliation.

8. TRADE UNION CONGRESS AFFILIATION

The Union is affiliated to the Trade Union Congress.

9. MEMBERSHIP NUMBERS

At 31st December 2017 there were 1028 members of the Union (2016 – 1,158).

10. 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:

	2017	2016
	£	£
John Stoddard	984	1,501
Adrian Northcott	156	381
Tracey Lee	305	180
Caroline Salter	79	152
James Haigh	120	280

11. ULTIMATE CONTROLLING PARTY

The union is controlled by the National Executive Committee.

BRITANNIA STAFF UNION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

12. GOING CONCERN

The Union has generated a deficit of £84,638 this year and is unlikely to be able to operate at a surplus in the future due to declining membership and increased costs. The National Executive Committee are in the final stages of transferring the Union to UNITE, to ensure the continued provision of service to members. Therefore, the Committee have adopted a basis other than the going concern basis in preparing the financial statements.

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

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 information 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


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	Mr John Stoddard
Office held	General Secretary
Date	30-4-18