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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

|  |   |
|--|---|
| Name of Trade Union:   | Britannia Staff Union   |
| Period ended:  | 30 June 2018  |
| List no:   | 137   |
| Head or Main Office address:   | Britannia Staff Union, Britannia House, Leek, Staffs<br>ST13 5RG                                |
| Website address (if available)                                       | www.britanniasu.org.uk  |
| Has the address changed during the year to which the return relates? | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Check the appropriate box) |
| General Secretary:   | John Stoddard (left organisation on 30/09/2018)   |
| Telephone Number:  | 0161 201 2100   |
| Contact name for queries regarding the completion of this return:    | Adrian Northcott (Previously Chairman)  |
| Telephone Number:  | 0161 201 2100   |
| E-mail:  | adriannorthcott.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 March 2018)

BSU Officers for Period 1 January 2018 – 30 June 2018

|                   |   |                  |
|-------------------|---|------------------|
| General Secretary | - | John Stoddard    |
| Chairman          | - | Adrian Northcott |
| Vice Chairman     | - | Tracey Lee       |
| Vice Chairman     | - | Caroline Salter  |
| Vice Chairman     | - | James Haigh      |

# 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<br>(including Channel Islands) | TOTALS |
| MALE                                     | 256           | 0                | 0              | 0   | 256    |
| FEMALE                                   | 625           | 0                | 0              | 0   | 625    |
| TOTAL                                    | 881           | 0                | 0              | 0   | A 881  |

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

881

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 annex 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<br>ceasing to hold office | Name of<br>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)

|  | £       | £  |
|--|---------|--|
| <b>INCOME</b>  |         |  |
| <b>From Members:</b> Contributions and Subscriptions     |         | 29,330   |
| <b>From Members:</b> Other income from members (specify) |         |  |
| Lottery Income   | 4,811   |  |
| <br>   |         |  |
| <b>Total other income from members</b>                   |         | 4,811  |
| <b>Total of all income from members</b>                  |         | 34,141   |
| <b>Investment income (as at page 12)</b>                 |         | 1,716  |
| <b>Other Income</b>                                      |         |  |
| Income from Federations and other bodies (as at page 4)  | 0       |  |
| Income from any other sources (as at page 4)             | 195     |  |
| <br>   |         |  |
| <b>Total of other income (as at page 4)</b>              |         | 195  |
|  |         | <b>TOTAL INCOME</b>                                |
|  |         | <b>36,052</b>                                      |
| <br>   |         |  |
| <b>EXPENDITURE</b>                                       |         |  |
| <b>Benefits to members (as at page 5)</b>                | 0       |  |
| <b>Administrative expenses (as at page 10)</b>           | 196,661 |  |
| <b>Federation and other bodies (specify)</b>             |         |  |
| TUC  | 1612    |  |
| <br>   |         |  |
| <b>Extraordinary Item</b>                                | 286,191 |  |
| <b>Total expenditure Federation and other bodies</b>     |         | 484,464  |
| <b>Taxation</b>  |         | 326  |
|  |         | <b>TOTAL EXPENDITURE</b>                           |
|  |         | <b>484,790</b>                                     |
|  |         | <b>Surplus (deficit) for year</b>                  |
|  |         | <b>-448738</b>                                     |
|  |         | <b>Amount of general fund at beginning of year</b> |
|  |         | <b>413,238</b>                                     |
|  |         | <b>Amount of general fund at end of period</b>     |
|  |         | <b>-35,500</b>                                     |

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

(see notes 19 and 20)

| DESCRIPTION   | £   | £   |
|---|-----|-----|
| <b>Federation and other bodies</b>                        |     |     |
| <b>TOTAL FEDERATION AND OTHER BODIES</b>                  |     |     |
| <b>Other income</b><br>Profit on Disposal of Fixed Assets | 195 |     |
| <b>TOTAL OTHER INCOME</b>                                 |     | 195 |
| <b>TOTAL OF ALL OTHER INCOME</b>                          |     | 195 |

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

|   | £ |   | £ |
|---|---|---|---|
| Representation –<br>Employment Related Issues     |   | <b>brought forward</b>                                      |   |
|   |   | Education and Training services                             |   |
| Representation –<br>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>                            |   | <b>Total (should agree with figure in<br/>General Fund)</b> |   |

(See notes 21 to 23)

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

| <b>FUND 3</b>      |   | <b>Fund Account</b>   |          |
|--------------------|---|---|----------|
| <b>Name:</b>       | <b>INDUSTRIAL TRIBUNAL FUND</b>                               | <b>£</b>  | <b>£</b> |
| <b>Income</b>      |   |   |          |
|                    | From members  |   | 0        |
|                    | Investment income (as at page 12)                             |   | 0        |
|                    | Other income (specify)  |   | 0        |
|                    |   |   |          |
|                    |   | <b>Total other income as specified</b>                        | 0        |
|                    |   | <b>Total Income</b>   | 0        |
| <b>Expenditure</b> |   |   |          |
|                    | Benefits to members   |   | 0        |
|                    | Administrative expenses and other expenditure (as at page 10) |   | 0        |
|                    |   | <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 period (as Balance Sheet)</b> | 10,000   |
|                    |   |   |          |
|                    |   | <b>Number of members contributing at end of period</b>        | 864      |

(See notes 21 to 23)

| <b>FUND 4</b>      |   | <b>Fund Account</b>   |          |
|--------------------|---|---|----------|
| <b>Name:</b>       | <b>INJURY AND SICKNESS</b>                                    | <b>£</b>  | <b>£</b> |
| <b>Income</b>      |   |   |          |
|                    | From members  |   | 0        |
|                    | Investment income (as at page 12)                             |   | 0        |
|                    | Other income (specify)  |   | 0        |
|                    |   |   |          |
|                    |   | <b>Total other income as specified</b>                        | 0        |
|                    |   | <b>Total Income</b>   | 0        |
| <b>Expenditure</b> |   |   |          |
|                    | Benefits to members   |   | 0        |
|                    | Administrative expenses and other expenditure (as at page 10) |   | 0        |
|                    |   | <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 period (as Balance Sheet)</b> | 5,000    |
|                    |   |   |          |
|                    |   | <b>Number of members contributing at end of period</b>        | 0        |

| <b>FUND 5</b>      |   | <b>Fund Account</b>   |          |
|--------------------|---|---|----------|
| <b>Name:</b>       |   | <b>£</b>  | <b>£</b> |
| <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 21 to 23)

| <b>FUND 6</b>   |   | <b>Fund Account</b> |          |  |
|---|---|---------------------|----------|--|
| <b>Name:</b>  |   | <b>£</b>            | <b>£</b> |  |
| <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>        |   |                     |          |  |

| <b>FUND 7</b>   |   | <b>Fund Account</b> |          |  |
|---|---|---------------------|----------|--|
| <b>Name:</b>  |   | <b>£</b>            | <b>£</b> |  |
| <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>        |   |                     |          |  |

# POLITICAL FUND ACCOUNT

(see notes 24 to 33)

| <b>POLITICAL FUND ACCOUNT 1</b>   |                  | <b>To be completed by trade unions which maintain their own political fund</b>  |   |
|---|------------------|---|---|
|   | <b>Income</b>    | Members contributions and levies  | £ |
|   |                  | Investment income (as at page 12)   | £ |
|   |                  | Other income (specify)  | £ |
|   |                  |   | £ |
|   |                  | Total other income as specified   |   |
|   |                  | Total income  |   |
| Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period |                  |   |   |
| <b>Expenditure A</b>  | (as at page i)   |   | £ |
| <b>Expenditure B</b>  | (as at page ii)  |   | £ |
| <b>Expenditure C</b>  | (as at page iii) |   | £ |
| <b>Expenditure D</b>  | (as at page iv)  |   | £ |
| <b>Expenditure E</b>  | (as at page v)   |   | £ |
| <b>Expenditure F</b>  | (as at page vi)  |   | £ |
| <b>Non-political expenditure</b>  | (as at page vii) |   | £ |
|   |                  | Total expenditure   |   |
|   |                  | Surplus (deficit) for year  |   |
|   |                  | Amount of political fund at beginning of year   |   |
|   |                  | Amount of political fund at the end of year (as 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 |   |

| <b>POLITICAL FUND ACCOUNT 2</b> |   | <b>To be completed by trade unions which act as components of a central trade union</b>                                       |   |
|---------------------------------|---|---|---|
|                                 | <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   |   |
|                                 |   | 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 34 and 35)

|  |                       | £       |
|--|-----------------------|---------|
| <b>Administrative Expenses</b>                 |                       |         |
| Remuneration and expenses of staff             |                       | 180,789 |
| Salaries and Wages included in above           | £180,750              |         |
| Auditors' fees                                 |                       | 4,249   |
| Legal and Professional fees                    |                       | 1,000   |
| Occupancy costs                                |                       | 6,499   |
| Stationery, printing, postage, telephone, etc. |                       | 1,378   |
| Expenses of Executive Committee (Head Office)  |                       | 1,407   |
| Expenses of conferences                        |                       | 0       |
| Other administrative expenses (specify)        |                       |         |
| Bank Charges                                   |                       | 106     |
| <b>Other Outgoings</b>                         |                       |         |
| Interest payable:                              |                       |         |
| Bank loans (including overdrafts)              |                       |         |
| Mortgages                                      |                       |         |
| Other loans                                    |                       |         |
| Depreciation                                   |                       | 1,233   |
| Taxation                                       |                       |         |
| Outgoings on land and buildings (specify)      |                       |         |
| Other outgoings (specify)                      |                       |         |
|  | <b>Total</b>          | 196,661 |
| Charged to:                                    | General Fund (Page 3) | 196,661 |
|  | Fund (Account )       |         |
|  | Fund (Account )       |         |
|  | Fund (Account )       |         |
|  | Fund (Account )       |         |
|  | <b>Total</b>          | 196,661 |



# ANALYSIS OF INVESTMENT INCOME

(see notes 47 and 48)

|                                   | Political<br>Fund<br>£ |                         | Other<br>Fund(s)<br>£ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| Rent from land and buildings      |                        |                         |                       |
| Dividends (gross) from:           |                        |                         |                       |
| Equities (e.g. shares)            |                        |                         |                       |
| Interest (gross) from:            |                        |                         |                       |
| Government securities (Gilts)     |                        |                         |                       |
| Mortgages                         |                        |                         |                       |
| Local Authority Bonds             |                        |                         |                       |
| Bank and Building Societies       |                        |                         | 1,716                 |
| Other investment income (specify) |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        | Total investment income | 1,716                 |
|                                   |                        |                         |                       |
|                                   |                        | Credited to:            |                       |
|                                   |                        | General Fund (Page 3)   | 1,716                 |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Political Fund          |                       |
|                                   |                        |                         |                       |
|                                   |                        | Total Investment Income | 1,716                 |

**BALANCE SHEET as at**

30 June 2018

(see notes 49 to 52)

| Previous Year |   | £ | £       |
|---------------|---|---|---------|
| 1,233         | <b>Fixed Assets</b> (at page 14)                            |   | 0       |
| 0             | <b>Investments</b> (as per analysis on page 15)             |   | 0       |
| 0             | Quoted (Market value £ )                                    |   | 0       |
| 0             | Unquoted  |   | 0       |
| 1,233         | <b>Total Investments</b>                                    |   | 0       |
|               | <b>Other Assets</b>   |   |         |
| 0             | Loans to other trade unions                                 |   | 0       |
| 596           | Sundry debtors  |   | 0       |
| 452,865       | Cash at bank and in hand                                    |   | 369,687 |
| 0             | Income tax to be recovered                                  |   | 0       |
| 0             | Stocks of goods   |   | 0       |
| 0             | Others (specify)  |   | 0       |
| 453,461       | <b>Total of other assets</b>                                |   | 369,687 |
|               | <b>TOTAL ASSETS</b>   |   | 369,687 |
| 413,238       | Fund (Account )   |   | -35,500 |
| 20,500        | Fund (Account )   |   | 20,500  |
| 15,000        | Fund (Account )   |   | 15,000  |
|               | Superannuation Fund (Account )                              |   |         |
|               | Political Fund (Account )                                   |   |         |
|               | Revaluation Reserve   |   |         |
|               | <b>LIABILITIES</b>  |   |         |
|               | Amount held on behalf of central trade union political fund |   |         |
|               | Loans: From other trade unions                              |   |         |
|               | Loans: Other  |   |         |
|               | Bank overdraft  |   |         |
| 596           | Tax payable   |   | 922     |
| 784           | Sundry creditors  |   | 81,503  |
| 4,576         | Accrued expenses  |   | 3,710   |
|               | Provisions  |   |         |
|               | Other liabilities   |   | 283,552 |
| 5,956         | <b>TOTAL LIABILITIES</b>                                    |   | 369,687 |
| 454,694       | <b>TOTAL ASSETS</b>   |   | 0       |

# FIXED ASSETS ACCOUNT

(see notes 53 to 57)

|   | Land and Buildings |                | Furniture<br>and<br>Equipment<br>£ | Motor<br>Vehicles<br>£ | Not used for<br>union<br>business<br>£ | Total<br>£ |
|---|--------------------|----------------|------------------------------------|------------------------|--|------------|
|   | Freehold<br>£      | Leasehold<br>£ |                                    |                        |  |            |
| <b>Cost or Valuation</b>                          |                    |                |                                    |                        |  |            |
| At start of year                                  |                    |                | 50,209                             |                        |  |            |
| Additions   |                    |                |                                    |                        |  |            |
| Disposals   |                    |                |                                    |                        |  |            |
| Revaluation/Transfers                             |                    |                |                                    |                        |  |            |
| At end of year                                    |                    |                | 50,209                             |                        |  |            |
| <b>Accumulated<br/>Depreciation</b>               |                    |                |                                    |                        |  |            |
| At start of year                                  |                    |                | 48,976                             |                        |  |            |
| Charges for year                                  |                    |                | 1,233                              |                        |  |            |
| Disposals   |                    |                |                                    |                        |  |            |
| Revaluation/Transfers                             |                    |                |                                    |                        |  |            |
| At end of year                                    |                    |                | 50,209                             |                        |  |            |
| <b>Net book value at<br/>end of period</b>        |                    |                | 0                                  |                        |  |            |
| <b>Net book value at<br/>end of previous year</b> |                    |                | 1,233                              |                        |  |            |

# ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

| <b>QUOTED</b>                                | All Funds<br>Except<br>Political<br>Funds<br>£ | Political Fund<br><br>£ |
|--|--|-------------------------|
| Equities (e.g. Shares)                       |  |                         |
| Government Securities (Gilts)                |  |                         |
| Other quoted securities (to be specified)    |  |                         |
| <b>TOTAL QUOTED (as Balance Sheet)</b>       |  |                         |
| Market Value of Quoted Investment            |  |                         |
| <b>UNQUOTED</b>                              |  |                         |
| Equities                                     |  |                         |
| Government Securities (Gilts)                |  |                         |
| Mortgages                                    |  |                         |
| Bank and Building Societies                  |  |                         |
| Other unquoted investments (to be specified) |  |                         |
| <b>TOTAL UNQUOTED (as Balance Sheet)</b>     |  |                         |
| Market Value of Unquoted Investments         |  |                         |



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 60 and 61)

|  |  |                              |  |
|--|--|------------------------------|--|
| <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 checked="" 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 62 to 73)

|  | All funds except<br>Political Funds<br>£ | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|--|--|--------------------------|---------------------|
| <b>INCOME</b>  |  |                          |                     |
| From Members   | 34,141                                   |                          | 34,141              |
| From Investments   | 1,716                                    |                          | 1,716               |
| Other Income (including increases by revaluation of assets)  | 195                                      |                          | 195                 |
| <b>Total Income</b>  | 36,052                                   |                          | 36,052              |
| <b>EXPENDITURE</b><br>(including decreases by revaluation of |  |                          |                     |
| <b>Total Expenditure</b>                                     | 484,790                                  |                          | 484,790             |
| <br>   |  |                          |                     |
| <b>Funds at beginning of year</b><br>(including reserves)    | 448,738                                  |                          | 448,738             |
| <b>Funds at end of year</b><br>(including reserves)          | 0  |                          | 0                   |
| <br>   |  |                          |                     |
| <b>ASSETS</b>  |  |                          |                     |
| Fixed Assets   |  |                          | 0                   |
| Investment Assets  |  |                          | 0                   |
| Other Assets   |  |                          | 369,687             |
|  |  | <b>Total Assets</b>      | 369,687             |
| <b>LIABILITIES</b>   |  |                          |                     |
|  |  | <b>Total Liabilities</b> | 369,687             |
| <b>NET ASSETS (Total Assets less Total Liabilities)</b>      |  |                          | 0                   |

# INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 74 to 80)

**Did the union hold any ballots in respect of industrial action during the return period?**

**NO**

If Yes How many ballots were held:

For each ballot held please complete the information below:

## **Ballot 1**

Number of individuals who were entitled to vote in the ballot

### **Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question <sup>1</sup>

Number of Individuals answering "No" to the question <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned <sup>3</sup>

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

## **Ballot 2**

Number of individuals who were entitled to vote in the ballot

### **Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question <sup>1</sup>

Number of Individuals answering "No" to the question <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned <sup>3</sup>

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

**For additional ballots please continue on next page**

**Ballot 3**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**\* 1-3 should total "Number of votes cast in the ballot"**Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  NDoes section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  NIf yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N**Ballot 4**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**\* 1-3 should total "Number of votes cast in the ballot"**Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  NDoes section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  NIf yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N**Ballot 5**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**\* 1-3 should total "Number of votes cast in the ballot"**Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  NDoes section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  NIf yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N**Use a continuation sheet if necessary**

# INFORMATION ON INDUSTRIAL ACTION

(see note 81)

**\*Categories of Nature of Trade Dispute :**

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union?    NO**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A     B     C     D     E     F     G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action.    Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A     B     C     D     E     F     G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action.    Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A     B     C     D     E     F     G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action.    Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Use a continuation page if necessary**

# NOTES TO THE ACCOUNTS

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

See Attached

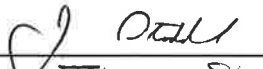
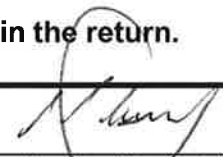
# ACCOUNTING POLICIES

(see notes 84 and 85)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

including the accounts and balance sheet contained in the return.

|   |  |
|---|--|
| Secretary's<br>Signature: <u></u><br>Name: <u>Mr. John Skelton</u><br>Date: <u>28-11-18</u> | Chairman's<br>Signature: <u></u><br>(or other official whose position should be stated)<br>Name: <u>A.P. NORTHCOTT</u><br>Date: <u>28/11/18</u> |
|---|--|

## CHECK LIST

(see notes 88 and 89)

(please tick as appropriate)

|   |          |                                     |           |                                     |
|---|----------|-------------------------------------|-----------|-------------------------------------|
| IS THE RETURN OF OFFICERS ATTACHED?<br>(see Page 2 and Note 12)                                 | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED?<br>(see Page 2 and Note 12)                | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE RETURN BEEN SIGNED?<br>(see Pages 23 and 25 and Notes 86 and 95)                        | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED?<br>(see Pages 24 and 25 and Notes 2 and 92)            | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| IS A RULE BOOK ENCLOSED?<br>(see Notes 8 and 88)  | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| A MEMBER'S STATEMENT IS:<br>(see Note 104)  | ENCLOSED | <input type="checkbox"/>            | TO FOLLOW | <input checked="" type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED<br>(see Page 17 and Notes 7 and 62)                        | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED?<br>(see Page i to iii and Notes 97 to 103) | YES      | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |



# AUDITOR'S REPORT

(see notes 92 to 95)

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

**THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS**

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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 92)

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 note 92)

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 92)

# AUDITOR'S REPORT (continued)

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:

28/11/18

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.

**MEMBERSHIP AUDIT CERTIFICATE**  
made in accordance with section 24ZD of the  
**Trade Union and Labour Relations (Consolidation) Act 1992**  
(See notes 97 to 103)

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

NO

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

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

**MEMBERSHIP AUDIT CERTIFICATE**  
**SECTION ONE**

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

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the 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**

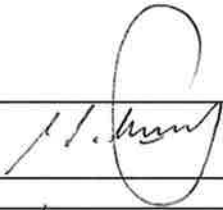
**SECTION TWO**

*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

If "NO" Please explain below:

|             |  |
|-------------|--|
| Signature   |  |
| Name        | A. P. NORTHCOTT  |
| Office held | CHAIRMAN   |
| Date        | 28/11/18   |

**BRITANNIA STAFF UNION**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2018**

**HOWSONS (AUDIT & ASSURANCE) LIMITED**  
**Chartered Accountants**  
**Registered auditors**

**BRITANNIA STAFF UNION**  
**REPORT OF THE NATIONAL EXECUTIVE COMMITTEE**  
**FOR THE PERIOD ENDED 30 JUNE 2018**

The National Executive Committee has pleasure in presenting their Report and the Financial Statements for the Union for the period 1 January 2018 to 30 June 2018.

**PRINCIPAL OBJECTIVES**

The principal objective of the Union is to regulate the relations between the Co-op Bank and Capita (Leek & Plymouth) and their employees in employment matters through the process of collective bargaining and negotiation.

**ANNUAL REVIEW**

The Union generated a total deficit of £448,738 (2017 – deficit £84,638), which has been transferred to the Unions funds.

**NATIONAL EXECUTIVE COMMITTEE OFFICERS**

Officers who served during the year were as follows: -

|                         |                          |
|-------------------------|--------------------------|
| <b>John Stoddard</b>    | <b>General Secretary</b> |
| <b>Adrian Northcott</b> | <b>Chairman</b>          |
| <b>Tracey Lee</b>       | <b>Vice Chairman</b>     |
| <b>Caroline Salter</b>  | <b>Vice Chairman</b>     |
| <b>James Haigh</b>      | <b>Vice Chairman</b>     |

**EVENTS AFTER THE END OF THE REPORTING PERIOD**

On 1<sup>st</sup> July 2018, the Britannia Staff Union was transferred to Unite the Union. These accounts have therefore been prepared on a basis other than going concern.

Signed on behalf of the National Executive Committee



**Adrian Northcott**

**General Secretary** *Chairman*

**Date:** *28/11/18*

## **BRITANNIA STAFF UNION**

### **STATEMENT OF THE NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES**

#### **FOR THE PERIOD ENDED 30 JUNE 2018**

Trade Union law requires the National Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Britannia Staff Union and of the surplus or deficit of the Britannia Staff Union for that period. In preparing those financial statements the National Executive Committee is required to: -

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Britannia Staff Union will continue to operate.

The National Executive Committee is also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Britannia Staff Union and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

It is also responsible for safeguarding the assets of the Britannia Staff Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
OF BRITANNIA STAFF UNION  
FOR THE PERIOD ENDED 30 JUNE 2018**

**OPINION**

We have audited the financial statements of Britannia Staff Union for the period ended 30 June 2018 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 Accounting Practice).

In our opinion the financial statements give a true and fair view of the state of the Union's affairs at 30 June 2018 and of its surplus for the period 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.



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

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

**FOR THE PERIOD ENDED 30 JUNE 2018**

### **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 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 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.

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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

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

**FOR THE PERIOD ENDED 30 JUNE 2018**

**USE OF 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.

A handwritten signature in black ink that reads "Howsons". The signature is stylized, with the 'H' and 'S' being particularly prominent. A large, sweeping underline stroke extends from the end of the signature.

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

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

**Date: 28 November 2018**

**BRITANNIA STAFF UNION**

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE PERIOD ENDED 30 JUNE 2018**

|   |       | 2018                    |                     | 2017                   |
|---|-------|-------------------------|---------------------|------------------------|
|   | Notes | £                       | £                   | £                      |
| <b><u>INCOME</u></b>                            |       |                         |                     |                        |
| Subscriptions                                   | 2     | <b>29,330</b>           |                     | 61,910                 |
| Lottery Income                                  |       | <b>9,316</b>            |                     | 20,556                 |
| Less: Prizes                                    |       | <u><b>(4,505)</b></u>   | <b>4,811</b>        | <u><b>(10,564)</b></u> |
| Interest Received                               |       |                         | <u><b>1,716</b></u> | <u><b>3,095</b></u>    |
|   |       |                         | <b>35,857</b>       | <b>74,997</b>          |
| <b>EXPENDITURE</b>                              |       |                         |                     |                        |
| Cost of Meetings                                |       | <b>1,407</b>            |                     | 3,577                  |
| Subsistence                                     |       | <b>39</b>               |                     | 192                    |
| Staff and Pension Costs                         |       | <b>180,750</b>          |                     | 216,996                |
| Law Reports and Publications                    |       | -                       |                     | 134                    |
| Members Recruitment & Thank You Expenses        |       | <b>140</b>              |                     | 150                    |
| TUC   |       | <b>1,612</b>            |                     | 3,211                  |
| Printing, Postage, Stationery & Advertising     |       | <b>55</b>               |                     | 645                    |
| Computer Consumables and Maintenance            |       | <b>154</b>              |                     | 706                    |
| Communications                                  |       | <b>1,169</b>            |                     | 2,398                  |
| Rent  |       | <b>1,138</b>            |                     | 1,262                  |
| Rates   |       | -                       |                     | 3,305                  |
| Heat, Light & Water                             |       | <b>1,302</b>            |                     | 3,484                  |
| Audit & Accountancy Charges                     |       | <b>4,249</b>            |                     | 3,719                  |
| Professional Fees                               |       | <b>1,000</b>            |                     | 605                    |
| Bank Charges                                    |       | <b>106</b>              |                     | 201                    |
| Paypal & Ebay charges                           |       | -                       |                     | 648                    |
| Insurance                                       |       | <b>711</b>              |                     | 2,040                  |
| Repairs & Renewals                              |       | -                       |                     | 203                    |
| Sundry Expenses                                 |       | <b>2,416</b>            |                     | 847                    |
| Cleaning  |       | <b>792</b>              |                     | 1,655                  |
| Depreciation                                    |       | <b>1,233</b>            |                     | 2,464                  |
| Profit on Disposal of Fixed Assets              |       | <b>(195)</b>            |                     | (84,444)               |
| Youlearn Surplus funds                          |       | -                       |                     | (602)                  |
| Sale of Learning Fund Equipment                 |       | -                       |                     | (4,158)                |
| Learning Fund Expenses                          |       | -                       |                     | 18,384                 |
| Learning Fund Staff Costs                       |       | -                       |                     | 23,879                 |
| Less Funding Received                           |       | -                       |                     | <u><b>(42,268)</b></u> |
|   |       | <u><b>198,078</b></u>   |                     | <u><b>159,233</b></u>  |
| <b>EXCESS OF INCOME OVER EXPENDITURE</b>        |       | <b>(162,221)</b>        |                     | <b>(84,236)</b>        |
| Corporation Tax Chargeable                      |       |                         | 326                 | 596                    |
| Over Provision in previous year                 |       |                         | -                   | (194)                  |
| Extraordinary Item                              | 4     | <u><b>286,191</b></u>   |                     | <u><b>-</b></u>        |
| <b>TRANSFER DEFICIT/SURPLUS TO GENERAL FUND</b> |       | <u><b>(448,738)</b></u> |                     | <u><b>(84,638)</b></u> |

**BRITANNIA STAFF UNION**

**BALANCE SHEET**

**AS AT 30 JUNE 2018**

|                                |       | 2018           |          | 2017           |                |
|--------------------------------|-------|----------------|----------|----------------|----------------|
|                                | Notes | £              | £        | £              | £              |
| <b>FIXED ASSETS</b>            | 5     |                | -        |                | 1,233          |
| <b>CURRENT ASSETS</b>          |       |                |          |                |                |
| Sundry debtors and prepayments | 6     | -              |          | 596            |                |
| Current Account                |       | 95,050         |          | 30,013         |                |
| Aldermore Business Account     |       | 274,555        |          | 422,839        |                |
| Cash in Hand                   |       | <u>82</u>      |          | <u>13</u>      |                |
|                                |       | <b>369,687</b> |          | <b>453,461</b> |                |
| <b>CURRENT LIABILITIES</b>     |       |                |          |                |                |
| Creditors and accruals         | 7     | <u>369,687</u> |          | <u>5,956</u>   |                |
| <b>NET CURRENT ASSETS</b>      |       |                | <u>-</u> |                | <u>447,505</u> |
| <b>NET ASSETS</b>              |       |                | <u>-</u> |                | <u>448,738</u> |
| <b>FUNDS</b>                   |       |                |          |                |                |
| General                        |       | (35,500)       |          | 413,238        |                |
| Death in Service               |       | 20,500         |          | 20,500         |                |
| Industrial Tribunal            |       | 10,000         |          | 10,000         |                |
| Injury and Sickness            |       | <u>5,000</u>   |          | <u>5,000</u>   |                |
| <b>TOTAL FUNDS</b>             |       |                | <u>-</u> |                | <u>448,738</u> |

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



**A. Northcott – Chairman**

28/11/18

**BRITANNIA STAFF UNION****STATEMENT OF CHANGES IN EQUITY****AS AT 30 JUNE 2018**

|                                      | <b>General<br/>Fund</b> | <b>Death in<br/>Service<br/>Fund</b> | <b>Industrial<br/>Tribunal<br/>Fund</b> | <b>Injury and<br/>Sickness<br/>Fund</b> | <b>Total</b> |
|--------------------------------------|-------------------------|--------------------------------------|---|---|--------------|
|                                      | <b>£</b>                | <b>£</b>                             | <b>£</b>                                | <b>£</b>                                | <b>£</b>     |
| At 1 January 2017                    | 497,876                 | 21,000                               | 10,000                                  | 5,000                                   | 533,876      |
| Excess of Income over<br>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      |
| Excess of Income over<br>Expenditure | (448,738)               | -                                    | -                                       | -                                       | (448,738)    |
| Expenditure in the year              | -                       | -                                    | -                                       | -                                       | -            |
| At 30 June 2018                      | (35,500)                | 20,500                               | 10,000                                  | 5,000                                   | -            |

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 PERIOD ENDED 30 JUNE 2018**

##### **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 principle place of business was The Annex, Court Lodge, Leonard Street, Leek Staffordshire. ST13 5JP. On 1 July 2018 Britannia Staff Union transferred to Unite the Union.

##### **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.

###### **Shortened Period**

The period of account for these financial statements has been reduced to the 6 months ending 30 June 2018, due to the transfer of the Union to Unite the Union on 1 July 2018.

###### **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 period from the Union Members.

###### **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.

**BRITANNIA STAFF UNION**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 30 JUNE 2018**

**2. ACCOUNTING POLICIES *CONTINUED*...**

**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**

|                                   | <b>2018</b> | <b>2017</b> |
|-----------------------------------|-------------|-------------|
|                                   | <b>£</b>    | <b>£</b>    |
| <b><u>Income</u></b>              |             |             |
| Interest received                 | —           | —           |
| <b><u>Expenditure</u></b>         |             |             |
| Death grants                      | —           | 500         |
| Excess of expenditure over income | —           | 500         |

**4. EXTRAORDINARY ITEM**

The extraordinary item relates to the transfer of the Union to Unite the Union on 1 July 2018, whereby the net assets of the Union were transferred to Unite the Union at this date. The amount £286,191 has been included in the Income and Expenditure Account with a corresponding entry in Creditors, net of £2,639 relating to members' subscription and lottery income receivable in the period but payable to Unite the Union at the year end.

**BRITANNIA STAFF UNION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2018**

**5. FIXED ASSETS**

|                        | Office<br>Equipment | Computers         | Total             |
|------------------------|---------------------|-------------------|-------------------|
|                        | £                   | £                 | £                 |
| <b>COST</b>            |                     |                   |                   |
| At 31st December 2017  | 29,228              | 20,981            | 50,209            |
| Additions              | -                   | -                 | -                 |
| Disposals              | -                   | -                 | -                 |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>At 30 June 2018</b> | <b>29,228</b>       | <b>20,981</b>     | <b>50,209</b>     |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>DEPRECIATION</b>    |                     |                   |                   |
| At 31st December 2017  | 28,407              | 20,569            | 48,976            |
| Charge on disposals    | -                   | -                 | -                 |
| Charge for the Year    | 821                 | 412               | 1,233             |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>At 30 June 2018</b> | <b>29,228</b>       | <b>20,981</b>     | <b>50,209</b>     |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>NET BOOK VALUE</b>  |                     |                   |                   |
| <b>At 30 June 2018</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |
| At 31 December 2017    | 821                 | 412               | 1,233             |
|                        | <u>          </u>   | <u>          </u> | <u>          </u> |

**6. DEBTORS**

|               | <b>2018</b>       | 2017              |
|---------------|-------------------|-------------------|
|               | £                 | £                 |
| Other Debtors | -                 | 536               |
| Prepayments   | -                 | 60                |
|               | <u>          </u> | <u>          </u> |
|               | <b>-</b>          | <b>596</b>        |
|               | <u>          </u> | <u>          </u> |



**BRITANNIA STAFF UNION**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 30 JUNE 2018**

**7. CREDITORS**

|                 | <b>2018</b>           | 2017         |
|-----------------|-----------------------|--------------|
|                 | £                     | £            |
| Other Creditors | <b>81,503</b>         | 784          |
| Accruals        | <b>3,710</b>          | 4,576        |
| Corporation Tax | <b>922</b>            | 596          |
| Unite the Union | <b><u>283,552</u></b> | <u>-</u>     |
|                 | <b><u>369,687</u></b> | <u>5,956</u> |

**8. POLITICAL AFFILIATION**

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

**9. TRADE UNION CONGRESS AFFILIATION**

The Union is affiliated to the Trade Union Congress.

**10. MEMBERSHIP NUMBERS**

At 30 June 2018 there were 881 members of the Union (2017 - 1,028).

**11. 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:

|                  | <b>2018</b> | 2017 |
|------------------|-------------|------|
|                  | £           | £    |
| John Stoddard    | 631         | 984  |
| Adrian Northcott | 129         | 156  |
| Tracey Lee       | 50          | 305  |
| Caroline Salter  | 39          | 79   |
| James Haigh      | -           | 120  |

**12. ULTIMATE CONTROLLING PARTY**

The union is controlled by the National Executive Committee.

**BRITANNIA STAFF UNION**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 30 JUNE 2018**

**13. TRANSFER**

The Union has transferred to Unite the Union on 1 July 2018, at which point Britannia Staff Union ceased to be a Union in its own right. Therefore, the Committee have adopted a basis other than going concern in preparing the financial statements.