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Form AR21

Annual return for a trade union

Trade Union and Labour Relations (Consolidation) Act 1992



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Trade Union's details

Name of Trade Union:	Balfour Beatty Group Staff Association		
Year ended:	31 st December 2020		
List number:	410T		
Head or Main Office address:	Balfour Beatty Group Staff Association West Service Road Raynesway Derby DE21 7BG		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Tick as appropriate)
Website address (if available)			
General Secretary:	Susan West		
Telephone Number:	01332-476373		
Contact name for queries regarding the completion of this return:	Ellamay Hagues		
Telephone Number:	01332-476394 7826394		
E-mail:	ellamay.hagues@balfourbeatty.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.

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	1096				1096
Female	384				384
Total	1480				A 1480

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

1480

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

Change of officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Chairman	Ben Timson		

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

--

and names:

--

Officers in post

([see note 12](#))

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

Name of Officer	Position held
Currently vacant	Chairman
Ellamay Hagues	Treasurer
Susan West	General Secretary

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		17,251
From Members: Other income from members (specify)		0
Total other income from members		
Total of all income from members		17,251
Investment income (as at page 12)		81
Other Income		0
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	17,332
Expenditure		
Benefits to members (as at page 5)		8,064
Administrative expenses (as at page 10)		4,440
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	12,504
Surplus (deficit) for year		4,828
Amount of general fund at beginning of year		77,107
Amount of general fund at end of year		81,935

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Total other income		
Total of all other income		

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Membership Legal Fees	1,659	brought forward	4,406
Representation – Non Employment Related Issues		Education and Training services	
Communications Prize draw Keyholders/Pens etc	2,474	Negotiated Discount Services	
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify) Legal Advice	3,931
Other Cash Payments			
carried forward	4,406	Total (should agree with figure in General Fund)	8,064

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
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			

Political fund account

(see notes 24 to 33)

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

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

Political fund account expenditure (a)

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

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

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

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

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<p align="right">Total Total expenditure</p>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<p align="right">Total Total expenditure</p>	
(c) the total amount of all other money expended	£
<p align="right">Total Total expenditure</p>	

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

(see notes 34 and 35)

Administrative Expenses		£
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		4,440
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Fuel		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	4,440
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	4,440

Balance sheet as at

31st Dec 2020

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
4,242	Sundry debtors		480
67,806	Cash at bank and in hand		86,434
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
72,048	Total of other assets		86,914
72,048	Total assets		86,914
77,107	Fund (Account)	81,935	
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
(2,148)	Sundry creditors		(4,979)
	Accrued expenses		
	Provisions		
	Other liabilities		
(2,148)	Total liabilities		(4,978)
69,900	Total assets		81,935

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)
 (see notes 60 and 61)

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

Summary sheet
(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	17,251		17,251
From Investments	81		81
Other Income (including increases by revaluation of assets)			
Total Income	17,332		17,332
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	12,504		12,504
Funds at beginning of year (including reserves)	77,107		77,107
Funds at end of year (including reserves)	81,935		81,935
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		86,914
		Total Assets	86,914
Liabilities			
		Total Liabilities	(4,979)
Net assets (Total Assets less Total Liabilities)			81,935

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?

YES **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 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 / 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 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 / 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 / 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 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 / 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 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 / 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

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? YES / 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)

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken:
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)

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.

1. Accounting Policies

Basis of Accounting

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

Going concern

The Central Staff Committee is obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that the ongoing Covid-19 pandemic continues to create a degree of uncertainty, the Central Staff Committee has assessed its potential impact on the Association's finances and future. Further disclosure regarding the Central Staff Committee's assessment in terms of the impact of Covid-19 is outlined on pages 2 and 3 and in Note 6 on page 10. Consequently, the Central Staff Committee believes that there are no material uncertainties affecting the Association's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Value Added Tax

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

Fixed Assets

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

2. Debtors

	2020	2019
	£	£
Debtors (Subscriptions)	480	1,441
Prepayments	-	2,948
	<u>480</u>	<u>4,389</u>

3. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	4,979	2,856
	<u>4,979</u>	<u>2,856</u>

Accounting policies (see notes 84 and 85)

4. Capital Fund

	2020 £	2019 £
<u>At 1 January 2020</u>	77,107	69,900
Net Surplus for the year	4,828	7,207
<u>At 31 December 2020</u>	<u>81,935</u>	<u>77,107</u>

5. Related Party Transactions

The Central Staff Committee are Members of the Balfour Beatty Group Staff Association as required by its Constitution and Rules. Each Member contributes a monthly £1 subscription under normal terms and conditions.

6. Covid-19

At the date on which the financial statements were approved, the full financial implications resulting from the Coronavirus (Covid-19) outbreak, which has affected the UK from March 2020, remained uncertain. Having assessed the possible impact of Covid-19 on the Association's anticipated income, expenditure and its assets, the Central Staff Committee is of the opinion that the Association's assets are not impaired.

**BALFOUR BEATTY GROUP
STAFF ASSOCIATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020**

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Legal and Administrative Information

Trade Union Name Balfour Beatty Group Staff Association

List Number 410T

Central Staff Committee **Chairman:** Ben Timson (resigned 14.10.21)

Vice-Chairman: Vacant

Honorary Treasurer: Ellamay Hagues

General Secretary: Susan West

**Principal Office and
Registered office** West Service Road
Raynesway
Derby
DE21 7BG

Bankers Nationwide
11A George Street
Croydon
Surrey
CR9 1HP

Auditor Alexander Sloan
Accountants and Business Advisers
50 Melville Street
Edinburgh
EH3 7HF

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Report of the Central Staff Committee for the year ended 31 December 2020

The Central Staff Committee present their report and the financial statements of the Association for the year ended 31 December 2020.

Central Staff Committee

Those who served on the Central Staff Committee serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational Structure and Appointment of Members

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

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

OBJECTIVES

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

FINANCIAL REVIEW

As indicated on page 7, the Association reported a Net Surplus for the year of £4,828 (2019 – *Surplus* £7,207).

Reserves

As indicated on page 8, the Capital Fund, which represents the Association's free reserves, had a closing balance at 31 December 2020 of £81,935 (2019 - £77,107).

Covid-19

At the date on which the financial statements were approved, the UK continued to be impacted by the Coronavirus (Covid-19) pandemic. The Central Staff Committee has been monitoring the position and assessed its plans for the remainder of 2021.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Report of the Central Staff Committee for the year ended 31 December 2020

Covid-19 (continued)

Given the £1 monthly subscription from Association members, the Central Staff Committee does not anticipate a significant reduction in the Association's income for 2021 further noting that the Association's activities have largely been unaffected in 2020 and to date in 2021. By virtue of the Association's reserves of £81,935 at 31 December 2020 (2019 - £77,107), the Central Staff Committee is confident that the Association has sufficient financial strength to withstand Covid-19 and continue its activities. See also Note 6 on page 10.

Statement of the Central Staff Committee's Responsibilities

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

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

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

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

This report was approved by the Central Staff Committee on 14 June 2021 and signed on their behalf by:

Susan West

Susan West
General Secretary

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

Opinion

We have audited the financial statements of Balfour Beatty Group Staff Association for the year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's financial affairs as at 31 December 2020 and of its transactions in the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- have been prepared in accordance with the requirements of sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Constitution.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Central Staff Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Central Staff Committee's are described in the relevant sections of this report.

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 Central Staff Committee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 have nothing to report in this regard.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

Matters on which we are Required to Report by Exception

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

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

Responsibilities of the Central Staff Committee

As explained more fully in the statement of the Central Staff Committee's Responsibilities, the Central Staff Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Central Staff Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Central Staff Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Central Staff Committee either intends to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting, irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with the Central Staff Committee and from our wider knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Association, including Financial Reporting Standard FRS 105 and the Trade Union and Labour Relations (Consolidation) Act 1992;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

We assessed the susceptibility of the Association's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with Certification Office for Trade Unions and Employers' Associations and the Association's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Central Staff Committee and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the members of the Association, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Sloan

Alexander Sloan

Accountants and Business Advisers
Statutory Auditor

Date: 14/6/2021

50 Melville Street
Edinburgh
EH3 7HF

Alexander Sloan is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Income and Expenditure Account for the year ended 31 December 2020

	2020		2019	
	£	£	£	£
Income				
Subscriptions		17,251		17,668
Interest		<u>81</u>		<u>73</u>
		17,332		17,741
Expenditure				
Legal fees	1,659		319	
Legal Advisor Cards	3,931		3,683	
Audit	4,440		2,328	
Prize Draw	2,474		2,400	
Promotional stationery	<u>-</u>		<u>1,804</u>	
		12,504		10,534
Net Surplus for the year		<u>4,828</u>		<u>7,207</u>

The Notes on pages 9 and 10 form an integral part of these financial statements

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Current Assets			
Debtors	2	480	4,389
Cash at bank		86,434	75,574
Creditors: amounts falling due within one year	3	(4,979)	(2,856)
Net Assets		<u>81,935</u>	<u>77,107</u>
Represented by:			
Capital Fund	4	<u>81,935</u>	<u>77,107</u>

The financial statements were approved and authorised for issue by the Central Staff Committee on 14 June 2021 and signed on its behalf by:

Ellamay Hagues

.....
Ellamay Hagues, *Treasurer*

Susan West

.....
Susan West, *General Secretary*

The Notes on pages 9 and 10 form an integral part of these financial statements

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Notes to the Financial Statements

For the year ended 31 December 2020

1. Accounting Policies

Basis of Accounting

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

Going concern

The Central Staff Committee is obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that the ongoing Covid-19 pandemic continues to create a degree of uncertainty, the Central Staff Committee has assessed its potential impact on the Association's finances and future. Further disclosure regarding the Central Staff Committee's assessment in terms of the impact of Covid-19 is outlined on pages 2 and 3 and in Note 6 on page 10. Consequently, the Central Staff Committee believes that there are no material uncertainties affecting the Association's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Value Added Tax

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

Fixed Assets

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

2. Debtors

	2020	2019
	£	£
Debtors (Subscriptions)	480	1,441
Prepayments	-	2,948
	480	4,389

3. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	4,979	2,856
	4,979	2,856

BALFOUR BEATTY GROUP STAFF ASSOCIATION

Notes to the Financial Statements

For the year ended 31 December 2020

4. Capital Fund

	2020	2019
	£	£
At 1 January 2020	77,107	69,900
Net Surplus for the year	4,828	7,207
At 31 December 2020	<u>81,935</u>	<u>77,107</u>

5. Related Party Transactions

The Central Staff Committee are Members of the Balfour Beatty Group Staff Association as required by its Constitution and Rules. Each Member contributes a monthly £1 subscription under normal terms and conditions.

6. Covid-19

At the date on which the financial statements were approved, the full financial implications resulting from the Coronavirus (Covid-19) outbreak, which has affected the UK from March 2020, remained uncertain. Having assessed the possible impact of Covid-19 on the Association's anticipated income, expenditure and its assets, the Central Staff Committee is of the opinion that the Association's assets are not impaired.



Signatures to the annual return

(see notes [86](#) and [87](#))

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

<p>Secretary's Signature:</p> <p style="text-align: center;"><i>Susan West</i></p> <p>Name: Susan West</p> <p>Date: 14.06.21</p>	<p>Treasurer's Signature: (or other official whose position should be stated)</p> <p style="text-align: center;"><i>Ellamay Hagues</i></p> <p>Name: Ellamay Hagues</p> <p>Date: 14.06.21</p>
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Checklist

(see notes [88](#) and [89](#))

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

([see notes 90 to 96](#))

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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

Yes

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
 - a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached.

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

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Per attached.

Signature(s) of auditor or auditors:

Alexander Sloan

Name(s):	Alexander Sloan	
Profession(s) or Calling(s):	Accountants and Business advisers	
Address(es):	50 Melville Street Edinburgh EH3 7HF	
Date:	14 June 2021	
Contact name for enquiries and telephone number:	Alan Cunningham 0141 204 8989	

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

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

Opinion

We have audited the financial statements of Balfour Beatty Group Staff Association for the year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's financial affairs as at 31 December 2020 and of its transactions in the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- have been prepared in accordance with the requirements of sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Constitution.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Central Staff Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Central Staff Committee's are described in the relevant sections of this report.

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 Central Staff Committee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 have nothing to report in this regard.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

Matters on which we are Required to Report by Exception

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

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

Responsibilities of the Central Staff Committee

As explained more fully in the statement of the Central Staff Committee's Responsibilities, the Central Staff Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Central Staff Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Central Staff Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Central Staff Committee either intends to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting, irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with the Central Staff Committee and from our wider knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Association, including Financial Reporting Standard FRS 105 and the Trade Union and Labour Relations (Consolidation) Act 1992;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

We assessed the susceptibility of the Association's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with Certification Office for Trade Unions and Employers' Associations and the Association's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Central Staff Committee and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the members of the Association, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Sloan

Alexander Sloan

Accountants and Business Advisers
Statutory Auditor

50 Melville Street
Edinburgh
EH3 7HF

Date: 14/6/2021

Alexander Sloan is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

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?

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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES /NO

If "NO" Please explain below:

Signature	<i>Susan West</i>
Name	Susan West
Office held	General Secretary
Date	14 06.21