

## Trade Union's details

Name of Trade Union:	Balfour Beatty Group Staff Association		
Year ended:	31 <sup>st</sup> December 2021		
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:	<a href="mailto:ellamay.hagues@balfourbeatty.com">ellamay.hagues@balfourbeatty.com</a>		

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				Totals
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	
Male	1,072				1,072
Female	368				368
<b>Total</b>	<b>1,440</b>				<b>A 1,440</b>

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

0

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
NA	NA	NA	NA

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	
To be appointed	Chairman	Elected
Ellamay Hagues	Treasurer	7-11-2019
Susan West	General Secretary	1-3-2020

**General fund**  
(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		17,559.00
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		17,559.00
<b>Investment income (as at page 12)</b>		84.47
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>Total income</b>	17,643.47
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		11,558.40
<b>Administrative expenses (as at page 10)</b>		2,047.00
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	13,605.40
		4,038.07
Surplus (deficit) for year		
		81,935.08
Amount of general fund at beginning of year		
		85,973.15
Amount of general fund at end of year		



**Analysis of income from federation and other bodies and other income**

(see notes 19 and 20)

Description	£	£
Federation and other bodies		
	<b>Total federation and other bodies</b>	
Other income		
	<b>Total other income</b>	
	<b>Total of all other income</b>	

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

	£		£
Representation – Employment Related Issues Membership Legal Fees	5,227.20	<b>brought forward</b> Education and Training services	7,627.20
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Prize draw Keyholders/Pens etc	2,400.00	Salary Costs	
Advisory Services		Other Benefits and Grants (specify) Legal Advice	3,931.20
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	7,627.20	<b>Total (should agree with figure in General Fund)</b>	11,558.40

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

<b>Fund 4</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 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</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	







## 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))	£
<b>Total</b>			

## Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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 on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	







**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	£
	Total
	Total expenditure
(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	£
	Total
	Total expenditure
(c) the total amount of all other money expended	£
	Total
	Total expenditure

## 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		
Salaries and Wages included in above	£	
Auditors' fees		2,047.00
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Fuel		
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	2,047.00
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	2,047.00



## Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
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			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	

**Balance sheet as at**

31<sup>st</sup> Dec 2021

(see notes 49 to 52)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £       )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
480.00	Sundry debtors		1,440.00
86,433.88	Cash at bank and in hand		88,878.15
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
86,913.88	<b>Total of other assets</b>		90,318.15
86,913.88	<b>Total assets</b>		90,318.15
	Fund (Account   )		
	Fund (Account   )		
	Fund (Account   )		
	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		
	Tax payable		
(4,978.80)	Sundry creditors		(4,345.00)
	Accrued expenses		
	Provisions		
	Other liabilities		
(4,978.80)	<b>Total liabilities</b>		(4,345.00)
81,935.08	<b>Total assets</b>		85,973.15

## Fixed assets account

(see notes 53 to 57)

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



## Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund  £
<b>Quoted</b>	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<b>Total quoted</b> (as Balance Sheet)		
	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</b> (as Balance Sheet)		
	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 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 Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	17,559.00		17,559.00
From Investments	84.47		84.47
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	17,643.47		17,643.47
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	13,605.40		13,605.40
<b>Funds at beginning of year</b> (including reserves)	81,935.08		81,935.08
<b>Funds at end of year</b> (including reserves)	85,973.15		85,973.15
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		90,318.15
	<b>Total Assets</b>		90,318.15
<b>Liabilities</b>			
	<b>Total Liabilities</b>		(4,345.00)
<b>Net assets (Total Assets less Total Liabilities)</b>			85,973.15

## 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.

## Notes to the Financial Statements

For the year ended 31 December 2021

### 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.

#### *Going concern*

The Central Staff Committee is obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. 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

	2021	2020
	£	£
Debtors (Subscriptions)	1,440	480
	<u>1,440</u>	<u>480</u>

### 3. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	4,345	4,979
	<u>4,345</u>	<u>4,979</u>

### 4. Capital Fund

	2021	2020
	£	£
At 1 January 2021	81,935	77,107
Net Surplus for the year	<u>4,038</u>	<u>4,828</u>
At 31 December 2021	<u>85,973</u>	<u>81,935</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.

## Accounting policies (see notes 84 and 85)

### 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.

#### **Going concern**

The Central Staff Committee is obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. 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.

## 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.**

Secretary's Signature:   Name: SUSAN WEST Date: 26 May 22	Chairman's Treasurer's Signature: (or other official whose position should be stated)   Name: Ellamay Hagues Date: 26th May 2022
--	---

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

Please explain in your report overleaf or attached. – See overleaf

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. – See overleaf

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

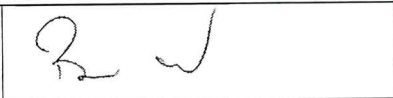
**In our opinion the financial statements:**

- 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)

See overleaf

Signature(s) of auditor or auditors:		
Name(s):	Bates Weston Audit Ltd	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	The Mills, Canal Street Derby, DE1 2RJ	
Date:	17 May 2022	
Contact name for enquiries and telephone number:	Wayne Thomas ACA 01332 365855	

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

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

### **Opinion**

We have audited the financial statements of Balfour Beatty Group Staff Association for the year ended 31 December 2021 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 matters to which they relate to; 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 the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

### **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 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.

### **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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Based on our understanding of the company and industry in which it operates, we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Union and Labour Relations (Consolidation) Act 1992.

Audit procedures performed by the engagement team included:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- 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.

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 noncompliance. 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.

**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	<i>S. West</i>
Name	<b>Susan West</b>
Office held	General Secretary
Date	<i>22 May 22</i>

**BALFOUR BEATTY GROUP**

**STAFF ASSOCIATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 DECEMBER 2021**

## BALFOUR BEATTY GROUP STAFF ASSOCIATION

### Legal and Administrative Information

<b>Trade Union Name</b>	Balfour Beatty Group Staff Association
<b>List Number</b>	410T
<b>Central Staff Committee</b>	<b>Chairman:</b> Ben Timson (resigned 14.10.21) <b>Vice-Chairman:</b> Vacant <b>Honorary Treasurer:</b> Ellamay Hagues <b>General Secretary:</b> Susan West
<b>Principal Office and Registered office</b>	West Service Road Raynesway Derby DE21 7BG
<b>Bankers</b>	Nationwide 11A George Street Croydon Surrey CR9 1HP
<b>Auditor</b>	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ



## **BALFOUR BEATTY GROUP STAFF ASSOCIATION**

### **Report of the Central Staff Committee for the year ended 31 December 2021**

The Central Staff Committee present their report and the financial statements of the Association for the year ended 31 December 2021.

#### **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 £4,038 (2020 –£4,828).

#### **Reserves**

As indicated on page 8, the Capital Fund, which represents the Association's free reserves, had a closing balance at 31 December 2021 of £85,973 (2020 - £81,935).

# BALFOUR BEATTY GROUP STAFF ASSOCIATION

## Report of the Central Staff Committee for the year ended 31 December 2021

### 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 and signed on their behalf by:

  
.....

**Susan West**  
*General Secretary*

Date:   
.....

## **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 2021 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 matters to which they relate to; 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 the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

#### **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 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

#### 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Based on our understanding of the company and industry in which it operates, we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Union and Labour Relations (Consolidation) Act 1992.

Audit procedures performed by the engagement team included:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- 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.

## BALFOUR BEATTY GROUP STAFF ASSOCIATION

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

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.



Bates Weston Audit Ltd  
Statutory Auditors  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

Date: 17 May 2022

BALFOUR BEATTY GROUP STAFF ASSOCIATION

**Income and Expenditure Account for the year ended 31 December 2021**

	£	2021 £	£	2020 £
<b>Income</b>				
Subscriptions		17,559		17,251
Interest		84		81
		<u>17,643</u>		<u>17,332</u>
<b>Expenditure</b>				
Legal fees	5,227		1,659	
Legal Advisor Cards	3,931		3,931	
Audit	2,047		4,440	
Prize Draw	2,400		2,474	
		<u>13,605</u>		<u>12,504</u>
<b>Net Surplus for the year</b>		<u><b>4,038</b></u>		<u><b>4,828</b></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 2021

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Debtors	2	1,440	480
Cash at bank		88,878	86,434
<b>Creditors: amounts falling due within one year</b>			
	3	(4,345)	(4,979)
<b>Net Assets</b>		<u>85,973</u>	<u>81,935</u>
<b>Represented by:</b>			
Capital Fund	4	<u>85,973</u>	<u>81,935</u>

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



Ellamay Hagues, *Treasurer*



Susan West, *General Secretary*

Date: 9.5.22

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 2021

### 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.

#### *Going concern*

The Central Staff Committee is obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. 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

	2021	2020
	£	£
Debtors (Subscriptions)	1,440	480
	<hr/>	<hr/>
	<b>1,440</b>	<b>480</b>
	<hr/>	<hr/>

### 3. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	4,345	4,979
	<hr/>	<hr/>
	<b>4,345</b>	<b>4,979</b>
	<hr/>	<hr/>

# BALFOUR BEATTY GROUP STAFF ASSOCIATION

## Notes to the Financial Statements

For the year ended 31 December 2021

### 4. Capital Fund

	2021	2020
	£	£
At 1 January 2021	81,935	77,107
Net Surplus for the year	4,038	4,828
At 31 December 2021	<u>85,973</u>	<u>81,935</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.