

**British National Party**

**Statement of Accounts**

**Year Ended 31 December 2014**

**British National Party**

**Year Ended 31 December 2014**

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## **British National Party**

**Year Ended 31 December 2014**

### **Report of the Party Officers**

#### **Chairman's Introduction**

For the purposes of the PPERA 2000 the responsible officers were:

Central Account Unit Treasurer	Mr C Jefferson
Nominating Officer	Mr C Jefferson
Party Chairman	Mr A Walker
Registered Office	PO Box 213 Wigton Cumbria CA7 7AL Tel: 0844 809 4581

It's no secret that it's been a hard road for British National Party (BNP) finances over the last few years.

We were under constant legal attack. A bad situation was made worse by poor judgement on the part of the previous Chairman. Court cases were continued beyond the point that they could be won. Cases that should have been settled were not. Expensive lawyers who were not up to the job were hired and a lot of money was, sadly, wasted.

Alongside that the previous Chairman engaged in "casual extremism" which was both out of tune with the British character and a diversion from our core principles. On my watch the BNP focus will be on promoting our key principles: maintaining our national sovereignty; promoting social justice; safeguarding our identity and culture and providing security and safety for all our people. On my watch professional advice will be sought and followed and decisions will be made on a more collegiate basis taking into account the views of my strong team.

Now the BNP is on a stronger financial footing and I am determined to build strong structures, for campaigning and contesting elections we can win.

Direct debits for regular giving and membership payments have been promoted by our treasury team as part of a long term strategy to ensure the survival of the BNP and bring about success. Legacies have also been promoted by the BNP with significant success. One of the things that makes us different from other political parties is that we are not funded by big business bosses and trade

(cont.)

## **British National Party**

**Year Ended 31 December 2014**

### **Report of the Party Officers**

#### **Chairman's Introduction (continued)**

unions, we are funded by our people. That is one of the reasons we can speak our mind without fear or favour.

Before becoming BNP Chairman, I was leading from the front for years as National Organiser. I was honoured to have been selected to take up the position of Chairman and lead the BNP in this exciting new era.

My primary focus is reconnecting the BNP with the ordinary man and woman in the street. Nationalism is about promoting the interests of the people. The people are always right, and I want to build a popular and genuine nationalist alternative to the rotten old political parties without compromising any of our core BNP principles. It's a task I'm passionate about.

I've been delighted to see the grassroots work of BNP branches in providing food banks for local people in need, organising community clean-ups and providing advice and guidance to people in their areas. I want to see more of that side of the BNP and I want the public to see it too!

BNP policies enjoy huge support from the British public and it's my principal aim to convert that support for our policies into votes and real electoral success for our Party in the years to come.

#### **Party Structure**

The Chairman is elected to serve a four year term. The next leadership elections are due to be held in July 2015.

The ruling body of the party is the National Executive Committee

Within this framework the BNP's operations are divided as set out below.

#### **Administration Department**

The office is responsible for processing memberships and dealing with subscriptions to the party's newspaper, the Voice of Freedom.

The Enquiries Department is a subsidiary of the Administration Department and provides telephone, postal and email points of contact for members of the public interested in joining the party or who need its help.

The party also has a fund-raising body, The Trafalgar Club, which is administered by this department under the party constitution.

## **British National Party**

**Year Ended 31 December 2014**

### **Report of the Party Officers**

#### **Chairman's Introduction (continued)**

##### **Regions**

London  
North East  
North West  
Yorkshire  
West Midlands  
Wales  
South East  
South West  
East Midlands  
Northern Ireland  
Scotland

##### **Branches**

A unit is accorded branch status at the discretion of the National Organiser once it has reached and maintained an appropriate level of activity, organisational stability and contests seats in local elections. Such a unit is run on a political level by an Organiser. Its finances are administered by a Fund Holder. These two posts are the only official positions recognised by the party. Some organisers also appoint a secretary or a local press spokesman (the latter requiring prior written permission from the regional organiser).

##### **Groups**

A suitable number of local members are prepared to campaign for the party in their area and once suitable individuals come forward to take on the posts of Organiser and Fund Holder. These are the only positions within a group officially recognised by the party. Some organisers also appoint a secretary.

##### **Contacts**

These are individual members who are deemed suitable and agree to receive information on and to make personal contact with new enquiries, members or publication subscribers in an area not yet covered by a formal group. Contacts do not have petty cash books and are not permitted to handle funds. Every help possible is given to encourage a keen contact to build a local team of people capable of achieving Group status as quickly as possible.

## **British National Party**

**Year Ended 31 December 2014**

### **Report of the Party Officers**

#### **Chairman's Introduction (continued)**

##### **Press Office**

The Press Office deals with queries from and statements to, the broadcast and printed media.

##### **Publicity Department**

It is responsible for party publications, including the Voice of Freedom newspaper and the monthly members' bulletin. In addition, it is responsible for all election publications.

##### **Membership**

All party memberships are administered from Head Office. There are now ten categories of membership:

	<u>Number</u>
OAP/unwaged/student	1,067
Standard	588
Family	121
Family Plus	83
Overseas	19
Gold	208
Gold Overseas	13
Platinum Overseas	3
Life	688
Gold Life	70
Platinum	132

Paid up membership as at 31 December 2014 was 2,992.

##### **Policy Development**

This is under constant review, in order to respond to national or international events. Major new policy decisions may, however only be taken after a motion setting out the policy by a majority of BNP voting members at their Annual Conference.

**British National Party**

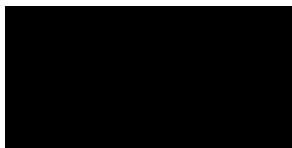
**Year Ended 31 December 2014**

**Report of the Party Officers**

**Chairman's Introduction (continued)**

**Elections**

Election campaigns are administered by the local units in question, with assistance from Head Office and the National Elections Officers.



**Adam Walker**

**Chairman, British National Party**

**12<sup>th</sup> October 2015**

**British National Party**

**Year Ended 31 December 2014**

**Report of the Party Officers**

**Administrative Information**

**Committee**

The National Executive at 31 December 2014 was:

Adam Walker  
Clive Jefferson  
Charlie Whythe  
Derek Dawson  
Vickie McKenzie  
David O'Loghlin  
Chris Barnett  
Stephen Moore  
Kenny McDonald  
Geoff Dickens  
Steve Squire  
Richard Perry  
Adrian Rommily  
Cliff Jones

**Elected representation**

The British National Party continues to represent the British people at Borough, District, Town, Parish and Community Council level.

**British National Party**

**Year Ended 31 December 2014**

**Statement of Registered Treasurer's Responsibilities**

The Political Parties Elections and Referendums Act 2000 requires the registered treasurer of the party to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the party and of the surplus or deficit for that period. In preparing those financial statements, the registered treasurer is required to:

Select suitable accounting policies and the apply them consistently;

Make reasonable and prudent judgements and estimates;

State whether applicable accounting standards have been followed, providing details and explanations of any departures in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the party will continue in business.

The registered treasurer is also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the party at that time and to enable that the financial statements comply with the Act. Section 43 of the Act requires that the registered treasurer is responsible for delivery of the statement of accounts to the Electoral Commission by the required deadline.

**C Jefferson-Registered Treasurer**

12<sup>th</sup> October 2015



**British National Party**

**Year Ended 31 December 2014**

**Report of the Party Officers**

**Treasurer's Statement**

Despite being a European Election year in which we stood a full slate of candidates in England, Wales and Scotland the 2014 BNP accounts show an operating profit, all be it not a large one.

To put these accounts into perspective, at the end of the last European Elections in 2009 the BNP recorded debts of close to £1million. In comparison not only has the BNP successfully emerged from the European Elections this time without debt, but we show an operating profit for the year.

Our tremendous achievements have only been made possible because of the incredible work-rate and dedication of our professional staff, volunteers, members, donors and supporters. It's truly an honour to work with people that have such commitment to our Cause.

During 2014 we continued generating income through legacies from normal people, relatively small - yet regular donations from our dedicated supporters and from membership subscriptions.

**It is the cleanest money in politics.**

We are not reliant on and therefore indebted to big individual donors, Trade Unions or Corporations. We are truly financially independent which means we only answer to OUR PEOPLE.

This year our long term auditors decided to give up their auditing status for all their clients and this information came to us very late in the year.

Finding new auditors and going through the set up procedures with them resulted in unforeseen time delays and a lot of extra work and this was all done during a period in which I had major surgery. This naturally put us behind schedule, which is regrettable but I am still very proud of the fact that our Treasury department has again published a set of accounts with a 100% independent auditors pass.

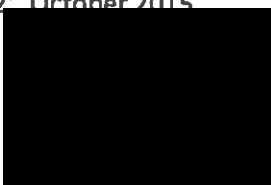
On a personal note I am now recovering and I would like to take this opportunity to thank my colleagues for their patience and support during this difficult time.

My job as Treasurer is to keep the BNP in the field while withstanding the heaviest pounding any political party receives and as we continue to survive, in this harshest of environments, we win the time we need to build the financially stable and robust British National Party we have all worked for.

After a very difficult period we face the future with confidence and I anticipate our 2015/2016 accounts will show the BNP in the strongest financial position in the history of our party.

**C Jefferson – Registered Treasurer**

12<sup>th</sup> October 2015



## **Independent Auditors' Report to the Registered Treasurer of the British National Party**

We have audited the financial statements of the British National Party for the year ended 31<sup>st</sup> December 2014 which comprises the Income & Expenditure Accounts, the Balance Sheet, the Cash Flow Statement and related notes. These financial statements have been prepared under historical cost convention and the accounting policies set out in the notes to the financial statements.

This report is made solely to the Registered Treasurer of the British National Party in accordance with the Party's rules and section 43 of the Political Parties, Elections and Referendums Act 2000. Our audit work has been undertaken so that we might state to the Treasurer those matters we are required to state to him in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do accept or assume responsibility to anyone other than the Treasurer for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of the Registered Treasurer and Auditors**

The responsibility of the registered Treasurer for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Registered Treasurer's Responsibilities.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Political Parties, Elections and Referendums Act 2000 and the Statement of Accounts Guidance and other direction issues by the Electoral Commission thereunder. We also report to you if, in our opinion, the Overview is not consistent with the financial statements, if the party has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

(Continued.)

# Independent Auditors' Report to the Registered Treasurer of the British National Party

(Continued)

## Basis of Audit Opinion

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This information comprises only the Report of the Party Officers. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the registered treasurer appropriate to the party's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Under the laws of this country every party has a right and indeed a duty to comply with the requirements to have an audit if appropriate. This audit has been conducted in line with the provisions that define audits, and it has not been designed to form an opinion on the views expressed by the party. We are aware that the views expressed by the party are such that they have made the party high profile and that at times those views may be controversial, but we are not required to form a view on those views. The views expressed by the party may have an impact on the financial statements but it is not possible to evaluate this and we have not done so.

(Continued)

# Independent Auditors' Report to the Registered Treasurer of the British National Party

(Continued)

## Opinion

In our opinion the financial statements:

give a true and fair view of the state of affairs of the British National Party as at 31<sup>st</sup> December 2014 and of its surplus for the year then ended;

have been properly prepared on accordance with United Kingdom generally accepted Accounting Practice; and

have been properly prepared in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000.

## Opinion on Other matters

In our opinion the information given in the General Information, the Chairman's Report and the Treasurer's Financial Review for the financial year for which the financial statements are prepared is consistent with the financial statements.



Mr Roger A Platt FCA  
Senior Statutory Auditor  
For and on behalf of  
**PWH Accountancy Limited**  
Chartered Accountants and Statutory Auditors

12<sup>th</sup> October 2015

**British National Party**  
**Income & Expenditure Account**  
**Year Ended 31st December 2014**

<b><u>Income</u></b>	<b><u>Schedule</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Donation Income	1	324,217	423,842
Membership & subscription Fees	2	130,568	142,183
Income from fundraising activities (Trafalgar Club)		-	11,337
Publications		5,095	10,237
Interest received		1,403	1,846
Other Income		19,319	15,763
<b>Total Income</b>		<b>480,602</b>	<b>605,208</b>
<b><u>Expenditure</u></b>			
Costs of commercial activities	3	31,981	49,543
Staff costs	4	152,682	205,525
Management and administration	5	168,781	154,766
Depreciation & Loss on sale		8,585	10,713
Campaign expenditure	6	60,738	38,709
Other expenditure	7	32,636	(14,321)
<b>Total Expenditure</b>		<b>455,403</b>	<b>444,935</b>
<b>Result for the year</b>		<b>25,199</b>	<b>160,273</b>

**British National Party**  
**Schedules to Income & Expenditure Account**  
**Year Ended 31st December 2014**

	<u>2014</u>	<u>2013</u>
	£	£
<b>1 <u>Donation Income</u></b>		
General Donations	152,896	147,344
Legacy Income	171,321	276,498
	<b>324,217</b>	<b>423,842</b>
<b>2 <u>Memberships</u></b>		
Income Received	105,568	117,183
Life Membership Provision	25,000	25,000
	<b>130,568</b>	<b>142,183</b>
<b>3 <u>Costs of Commercial Activities</u></b>		
Trafalgar Club	1,993	3,196
Postage & Delivery	16,051	30,563
Printing & Reproduction	13,937	15,784
	<b>31,981</b>	<b>49,543</b>
<b>4 <u>Staff Costs</u></b>		
Professional Fees	39,354	70,894
Staff Salaries	113,328	134,631
	<b>152,682</b>	<b>205,525</b>

**British National Party**  
**Schedules to Income & Expenditure Account (Continued)**  
**Year Ended 31st December 2014**

	<u>2014</u>	<u>2013</u>
	£	£
<b>5 <u>Management and administration</u></b>		
Bank service charges	11,182	14,750
Miscellaneous, Office & Computer Expenses	47,734	55,637
Rent	15,449	6,254
Telephone	9,454	9,093
Travel & Subsistence	84,962	69,032
	<b>168,781</b>	<b>154,766</b>
<b>Miscellaneous, Office &amp; Computer Expenses</b>		
Miscellaneous	21,238	11,923
Office Supplies	12,090	8,800
Computer Expenses	14,406	34,914
	<b>47,734</b>	<b>55,637</b>
<b>6 <u>Campaign Expenditure</u></b>		
Election Deposits	25,000	500
Campaigns and Election Training	2,224	38,209
European Election	33,514	-
	<b>60,738</b>	<b>38,709</b>
<b>7 <u>Other Expenditure</u></b>		
Utilities	2,770	2,447
Audit	4,500	5,240
Legal Fees	(12,500)	(62,133)
Contribution to the Alliance	31,028	15,269
Insurance	587	551
Cheques Issued	-	725
Hire Purchase	774	146
Provision for Interest on late payment	796	-
Provision for PAYE visit	-	10,000
Provision for VAT visit	-	10,000
Bad debts	2,000	-
Security Equipment Provided	2,681	3,434
	<b>32,636</b>	<b>(14,321)</b>

**British National Party**  
**Balance Sheet**  
**As At 31st December 2014**

	<u>Note</u>	<u>2014</u>	<u>2013</u>
		£	£
<b>Fixed Assets</b>	4	25,754	32,139
<b>Future Wage Guarantee Fund</b>	5	46,114	56,467
<b>Current Assets</b>			
Current savings		2,333	28,118
Debtors		5,614	1,174
Petty Cash		500	500
		<u>8,447</u>	<u>29,792</u>
<b>Current Liabilities</b>			
Legal Cases Provision		12,500	50,000
Loan to Party from regions		7,368	-
PAYE and VAT		43,384	44,274
Subscriptions in advance		25,811	30,030
Accruals		79,737	82,778
		<u>168,800</u>	<u>207,082</u>
<b>Net Current Assets</b>		<u>(160,353)</u>	<u>(177,290)</u>
		(88,485)	(88,684)
Life Membership Accrual		(82,426)	(107,426)
<b>NET ASSETS</b>		<u>(170,911)</u>	<u>(196,110)</u>
<b>General Reserves</b>			
Opening Balance		(196,111)	(356,383)
Retained Earnings		25,199	160,272
<b>Total Equity</b>		<u>(170,912)</u>	<u>(196,111)</u>

The financial statements were approved by the Treasurer on 12 October 2015

  
**C Jefferson**  
National Treasurer

## **1 Accounting Policies**

The financial statements have been prepared under the historical cost convention and in accordance with accounting standards and the Statement of Accounts Guidance notes issued by the Electoral Commission.

### **Income recognition**

Income is recognised when all of the following conditions have been met:

- The party is entitled to the asset;
- There is a reasonable certainty that the asset will be received; and
- The value of the asset can be measured with reasonable certainty.

Applying these criteria to specific types of income results in the following treatment:

- Donations of monetary assets and liquid investments are recognised at market value in the Income & Expenditure account on receipt.
- Legacies are recognised in the Income & Expenditure account when the conditions for receipt have been met.
- Grants are recognised in the Income & Expenditure account when the conditions for receipt have been met.

Membership income is accounted for on an accruals basis, allocating the income to the period to which it relates. Certain Life Membership income received in advance is being written off over a period of four years.

Interest is accounted for on receipt, which given the nature of the relationships with the banks is the ordinary way of dealing with this type of income.

### **Depreciation**

Depreciation is provided for on all tangible assets at rates calculated to write each asset down to its residual value over their expected useful life. A rate of 25% based on written down value has been applied to all tangible assets.

### **Pension costs**

Because of the size of the party and the number of staff the party does not have a pension scheme. This is under continued review.

### **Segmental analysis**

The party is constituted under section 26 of the Political Parties, Elections and Referendums Act 2000 and is accounted for in a single accounting unit.

There is one registered accounting unit, and details of this are available from party headquarters.

## **2 Donations**

During the year the party accepted donations greater than £200 from permissible donors (\*as defined in the Electoral Commission Regulations). All donations greater than £5,000 were reported to the Electoral Commission on a quarterly basis, as required.

**British National Party**  
**Notes to the Financial Statements**  
**Year Ended 31st December 2014**

**3 Surplus before tax**

The surplus for the year is stated after charging:	<u>2014</u>	<u>2013</u>
	<u>£</u>	<u>£</u>
Auditors remuneration	4,500	5,240
Depreciation	8,585	10,713

**4 Fixed Assets**

	<u>Vehicles</u>	<u>Equipment</u>	<u>Fixtures &amp; Fittings</u>	<u>Total</u>
<b>Cost</b>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1 January 2014	28,945	69,872	9,562	108,379
Additions	-	2,200	-	2,200
As at 31st December 2014	28,945	72,072	9,562	110,579
<b>Depreciation</b>				
As at 1 January 2014	23,798	45,149	7,293	76,240
Charge	1,287	6,731	567	8,585
As at 31st December 2014	25,085	51,880	7,860	84,825
<b>Net Book Value</b>				
1st January 2014	5,147	24,723	2,269	32,139
31st December 2014	3,860	20,192	1,702	25,754

**5 Future Wage Guarantee Fund**

The party has entered into an agreement whereby certain funds have been set aside to meet future guaranteed salaries; these funds will be applied over the next three years.

**6 Going Concern**

These accounts have been prepared on a going concern basis as although there is a negative balance sheet, the party has begun to manage its affairs in a manner that enables it to make a surplus sufficient for its needs, has maintained the backing of its members, and has the prospect of significant legacy income in the foreseeable future.

**British National Party**  
**Year ended 31 December 2014**  
**Cash Flow Statement**

	<u>2014</u>		<u>2013</u>	
	£	£	£	£
<b>Net cash flow from operating activities</b>				
Surplus for the year	25,199		160,273	
Depreciation	8,585		10,713	
(Increase)/Decrease in debtors	(4,440)		9,122	
(Decrease) in creditors	<u>(38,282)</u>		<u>(79,509)</u>	
		(8,938)		100,599
<b>Capital Expenditure and financial investment</b>				
Payment to acquire tangible fixed assets	(2,200)		-	
Future wages guarantee fund	<u>10,353</u>	8,153	<u>(56,467)</u>	(56,467)
Reduction in provision for Life Membership		(25,000)		(25,000)
<b>Increase in cash in the year</b>		<u>(25,785)</u>		<u>19,132</u>
<b>Total Savings</b>				
Cash at bank and in hand carried forward		2,833		28,618
Less: Cash at bank and in hand brought forward		(28,618)		(9,486)
<b>(Decrease)/Increase in cash in the year</b>		<u>(25,785)</u>		<u>19,132</u>