

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|--|-----------------------------|--|
| Name of Trade Union: | AEGIS THE UNION | | |
| Year ended: | 30 June 2022 | | |
| List no: | 5028T | | |
| Head or Main Office address: | AEGON OFFICE | | |
| | AEGON UK PLC | | |
| | LOCHSIDE CRESCENT | | |
| | EDINBURGH PARK | | |
| | EDINBURGH | | |
| Postcode | EH12 9SE | | |
| Website address (if available) | www.aegistheunion.co.uk | | |
| Has the address changed during the year to which the return relates? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> X ('X' in appropriate box) |
| General Secretary: | BRIAN LINN | | |
| Telephone Number: | 0771 8122 850 | | |
| Contact name for queries regarding the completion of this return | FIONA STEELE | | |
| Telephone Number: | 0771 0531 237 | | |
| E-mail: | Fiona.Steele@aegistheunion.co.uk | | |

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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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 | 1,356 | 21 | | | 1,377 |
| Female | 2,033 | 49 | | | 2,082 |
| Other | | | | | |
| Total | 3,389 | 70 | | | A 3,459 |

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

3,459

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 |
|---------------|--|---------------------------|----------------|
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State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|---------|---------|
| Income | | |
| From Members: Contributions and Subscriptions | | 291,634 |
| From Members: Other income from members (specify) | | |
| Settlement Agreements | | 18,250 |
| Total other income from members | | 18,250 |
| Total of all income from members | | 309,884 |
| Investment income (as at page 12) | | 11,334 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | 48,670 | |
| Income from any other sources (as at page 4) | 184,100 | |
| Total of other income (as at page 4) | | 232,770 |
| Total income | | 553,988 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 24,879 |
| Administrative expenses (as at page 10) | | 403,222 |
| Federation and other bodies (specify) | | |
| Union Learn | | 53,584 |
| Total expenditure Federation and other bodies | | 53,584 |
| Taxation | | 4,265 |
| Total expenditure | | 485,950 |
| Interfund Transfers OUT | | |
| Surplus (deficit) for year | | 68,038 |
| Amount of general fund at beginning of year | | 560,345 |
| Amount of general fund at end of year | | 628,383 |

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

| Description | £ |
|--|----------------|
| Federation and other bodies | |
| Union Learn Scotland | 35,957 |
| Union Learn Ireland | 12,713 |
| Total federation and other bodies | 48670 |
| Any Other Sources | |
| Employer Donations | 169,500 |
| Changes in the fair value of investment properties | 14,600 |
| Total other sources | 184,100 |
| Total of all other income | 232,770 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|--------|---|--------|
| Representation – Employment Related Issues | | brought forward | 23,597 |
| Legal Fees | 2,228 | Advisory Services | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| Communications | | Education and Training services | |
| Computer Running Costs | 21,369 | Staff Training | 1,282 |
| Dispute Benefits | | Negotiated Discount Services | |
| | | Other Benefits and Grants (specify) | |
| carried forward | 23,597 | Total (should agree with figure in General Fund) | 24,879 |

(See notes 21 and 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 and 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 | | |
| | | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | | |
| | Administrative expenses and other expenditure (as at page 10) | | | |
| | | | Total Expenditure | |
| | | | Interfund Transfers OUT | |
| | | | | |
| | | 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 | | |
| | | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | | |
| | Administrative expenses and other expenditure (as at page 10) | | | |
| | | | Total Expenditure | |
| | | | Interfund Transfers OUT | |
| | | | | |
| | | 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 and 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 and 23)

| Fund 8 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 9 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 <u>Balance Sheet</u>) | |
| | | 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 contribute to the political fund | |
| Political fund account 2 | | To be completed by trade unions which act as components of a central trade union | |
| Income | Contributions and levies collected from members on behalf of central political fund | | |
| | Funds received back from central political fund | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total income | |
| Expenditure | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) | | |
| | | | |
| | | | |
| | Administration expenses in connection with political objects(specify) | | |
| | Non-political expenditure | | |
| | | Total expenditure | |
| | | Surplus (deficit) for year | |
| | | Amount held on behalf of trade union political fund at beginning of year | |
| | | Amount remitted to central political | |
| | | 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) (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.

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 33(iii)) | £ |
|----------------------------|--------------------------------------|--|---|
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| Total | | | |

Political fund account expenditure (d)

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.

| Expenditure on the maintenance of any holder of political office | |
|--|---|
| Name of office holder | £ |
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| | |
| Total | |

Political fund account expenditure (e)

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.

| | |
|---|---|
| The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party | |
| Name of political party | £ |
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| | |
| Total | |

Political fund account expenditure (f)

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

| Name of organisation or political party | £ |
|---|---|
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| | |
| 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 | £ |
|--|---|
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Total expenditure

| (b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one | £ |
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Total expenditure

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

Total of all expenditures

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 | | 312,403 |
| Salaries and Wages included in above | 247,000 | |
| Auditors' fees | | 4,560 |
| Legal and Professional fees | | 4,076 |
| Occupancy costs | | |
| Stationery, printing, postage, telephone, etc. | | 6,022 |
| Expenses of Executive Committee (Head Office) | | 13,494 |
| Expenses of conferences | | 2,401 |
| Other administrative expenses (specify) | | |
| Motor Vehicle Leasing | | 19,080 |
| Sundries | | 3,698 |
| Affiliation Fees | | 20,291 |
| Bank Charges | | 614 |
| Insurance | | 4,485 |
| Motor Expenses | | 1,429 |
| Lottery | | 6,575 |
| Other Outgoings | | |
| Interest Payable: | | |
| Bank loans (including overdrafts) | | |
| Depreciation | | 607 |
| Other outgoings (specify) | | |
| Investment Property Expenses | | 3,487 |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| Total | | 403,222 |
| Charged to: | General Fund (Page 3) | 403,222 |
| Total | | 403,222 |

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

| Office held | Gross Salary | Employers N.I. contributions | Benefits | | | Total |
|-------------------|--------------|------------------------------------|--------------------------|------------------|-------|--------|
| | | | Pension Contributions | Other Benefits | | |
| | | | | Description | Value | |
| £ | £ | £ | | £ | £ | |
| General Secretary | 66,252 | 8,091 | 6,769 | Car Benefit | 5,359 | 92,404 |
| | | | | Life/Medical Ins | 5,933 | |
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Analysis of investment income

(see notes 47 and 48)

| | Political Fund £ | | Other Fund(s) £ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| Rent from land and buildings | | | 11,030 |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | 304 |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | | |
| | | | 11,334 |
| | | | |
| | | Total investment income | 11,334 |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | 11,334 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 11,334 |

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 | | 200,000 | 18,026 | | | 218,026 |
| Additions | | | 709 | | | 709 |
| Disposals | | | | | | |
| Revaluation/Transfers | | 14,600 | | | | 14,600 |
| At end of year | | 214,600 | 18,735 | | | 233,335 |
| Accumulated Depreciation | | | | | | |
| At start of year | | | 17,658 | | | 17,658 |
| Charges for year | | | 607 | | | 607 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 18,265 | | | 18,265 |
| Net book value at end of year | | | | | | |
| Net book value at end of year | | 214,600 | 470 | | | 215,070 |
| Net book value at end of previous year | | | | | | |
| Net book value at end of previous year | | 200,000 | 368 | | | 200,368 |

Analysis of investments

(see notes 58 and 59)

| | | All Funds Except Political Funds £ | Political Fund £ |
|-----------------|--|--|---------------------|
| Quoted | 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

No

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|--------------|--|
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Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
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Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|---|-------------------------------------|--------------------------|---------------------|
| Income | | | |
| From Members | 309,884 | | 309,884 |
| From Investments | 11,334 | | 11,334 |
| Other Income (including increases by revaluation of assets) | 232,770 | | 232,770 |
| Total Income | 553,988 | | 553,988 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 485,950 | | 485,950 |
| Funds at beginning of year (including reserves) | 560,345 | | 560,345 |
| Funds at end of year (including reserves) | 628,383 | | 628,383 |
| Assets | | | |
| Fixed Assets | | | 215,070 |
| Investment Assets | | | |
| Other Assets | | | 450,079 |
| | | Total Assets | 665,149 |
| Liabilities | | Total Liabilities | 36,766 |
| Net Assets (Total Assets less Total Liabilities) | | | 628,383 |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|--------------------------|---------------------|
| Income | | | |
| From Members | | | |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | | | |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | | | |
| Funds at beginning of year (including reserves) | | | |
| Funds at end of year (including reserves) | | | |
| Assets | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | |
| | | Total Assets | |
| Liabilities | | Total Liabilities | |
| Net Assets (Total Assets less Total Liabilities) | | | |

(see notes 74 to 80)

| | |
|---|--|
| Did the union hold any ballots in respect of industrial action during the return period? | No |
| If Yes How many ballots were held: <input style="width: 50px;" type="text"/> | |
| For each ballot held please complete the information below: | |
| Ballot 1 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |
| Ballot 2 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |
| Ballot 3 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

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

SEE ATTACHED NOTES IN THE YEAR END ACCOUNTS

Accounting policies

(see notes 84 and 85)

SEE ATTACHED POLICIES IN THE YEAR END ACCOUNTS

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

| | |
|--|--|
| Secretary's Signature: DocuSigned by: <i>Brian Linn</i> 763807D18B564B4... | Treasurer's Signature: DocuSigned by: <i>Fiona Steele</i> 5C61B2EF2E32423... |
| Name: BRIAN LINN | Name: FIONA STEELE <small>(or other official whose position should be stated)</small> |
| Date: 30 November 2022 | 30 November 2022 |

Checklist

(see notes 88 to 89)

(please tick as appropriate)

| | | | | |
|--|----------|----------|-----------|--|
| Has the return of change of officers been completed? (see Page 2 and Note 12) | Yes | X | No | |
| Has the list of officers in post been completed? (see Page 2 and Note 12) | Yes | X | No | |
| Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95) | Yes | X | No | |
| Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77) | Yes | X | No | |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | X | No | |
| A member statement is: (see Note 80) | Enclosed | X | To follow | |
| Has the summary sheet been completed? (see Page 17 and Notes 7 and 62) | Yes | X | To follow | |
| Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103) | Yes | X | No | |

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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:

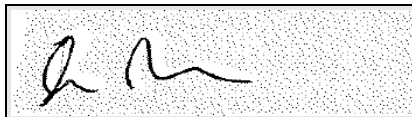
In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

SEE ATTACHED AUDIT REPORT IN THE YEAR END ACCOUNTS

Signature(s) of auditor or auditors:



Name(s):

LEA BRASH



Profession(s) or Calling(s):

STATUTORY AUDITOR

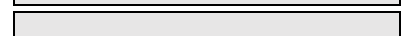


Address(es):

6 REDHEUGHS RIGG



EDINBURGH



Postcode

EH12 9DQ




Date

11/30/2022



Contact name for inquiries and telephone number:

0131 317 7377



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

**Registration No. 5028T – Trade Union
And Labour Relations (Consolidation)
Act 1992**

AEGIS THE UNION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

AEGIS THE UNION

COMPANY INFORMATION

| | |
|--------------------------|---|
| Treasurer | Mrs Fiona Steele |
| General secretary | Mr. Brian Linn |
| Union address | Aegon UK Lochside Crescent Edinburgh Park Edinburgh EH12 9SE |
| Accountants | Cunningham Grant Chartered Accountants G6 The Granary Business Centre Coal Road Cupar Fife KY15 5YQ |
| Auditors | Johnston Smillie Ltd Chartered Accountants 6 Redheughs Rigg Edinburgh EH12 9DQ |
| Bankers | Unity Trust Bank Nine Brindley Place Birmingham B1 2HB |

AEGIS THE UNION

CONTENTS

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|---|-------------|
| Statement of Committee of Management's Responsibilities | 1 |
| Independent auditors' report | 2 - 4 |
| Income and expenditure account | 5 – 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 – 11 |

AEGIS THE UNION

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

The Committee of management are responsible for preparing the financial statements in accordance with applicable law and regulations.


The Constitution of the Association requires the Committee of Management to prepare financial statements for each year. The Committee of management have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the association and of the surplus or deficit of the association for that period. In preparing those financial statements, the Committee of management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

So far as the Committee of Management is aware, there is no relevant audit information of which association's auditor is unaware. Additionally, the Committee of management have taken all the necessary steps that they ought to have taken to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Brian Linn

Mr. B. Linn
On behalf of the Committee of Management

DocuSigned by:

763807D18B564B4...

AEGIS THE UNION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

Opinion

We have audited the financial statements of Aegis the Union (the 'Union') for the year ended 30 June 2022 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30 June 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements 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 company 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 Committee of Management'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 Union'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 Committee of Management with respect to going concern are described in the relevant sections of this report.

Other information

The Committee of Management are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

AEGIS THE UNION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Committee of Management' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Committee of Management's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Respective responsibilities of Committee of Management

As explained more fully in the Committee of Management's responsibilities statement, the Committee of Management are 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 Committee of Management determine 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 Committee of Management are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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.

We obtained an understanding of the legal and regulatory frameworks applicable to the Union, focusing on provisions of those laws and regulations which could have a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Trade Union and Labour Relations (Consolidation) Act 1992, FRS 102 and local tax legislation.

We assessed the susceptibility of the Union's financial statements to material misstatement, including how fraud might occur, by considering our knowledge of the entity and the sector in which it operates and by discussion with staff and those charged with governance. We considered the procedures and controls that are in place to address risks identified, or that otherwise prevent, deter and detect fraud.

AEGIS THE UNION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

Based on this understanding we designed our audit procedures to detect circumstances in which irregularities could result in material misstatement and to identify irregularities which may have occurred. Our procedures included: journal entry testing; enquiries of staff and those charged with governance; review of specific transactions and documentation; analytical procedures; and review of the presentation and disclosures in the financial statements.

We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the Union's members, 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 Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members' as a body for our audit work, for this report, or for the opinions we have formed.



**Lea Brash BA CA (Senior Statutory Auditor)
for and on behalf of Johnston Smillie Ltd**

30/11/2022

**Chartered Accountants
Statutory Auditor**

6 Redheughs Rigg
Edinburgh
EH12 9DQ

AEGIS THE UNION**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 JUNE 2022**

| | Notes | 2022 £ | 2021 £ |
|---|---------|------------------|------------------|
| Turnover | | | |
| Union Dues | | 291,634 | 320,136 |
| Donations | | 169,500 | 169,500 |
| Commissions Receivable | | - | - |
| Union Learning | | 48,670 | 286,677 |
| Settlement Agreements | | 18,250 | 16,850 |
| Flat Rental Income | 3 | 11,030 | 10,904 |
| | | <u>539,084</u> | <u>804,067</u> |
| Administrative Expenses | | | |
| Wages and salaries (excl. N.I.) | 247,000 | | 235,212 |
| Redundancy payments | - | | 43,701 |
| Employer's N.I. contributions | 28,746 | | 27,870 |
| Employer's Pension contributions | 25,635 | | 27,733 |
| Employee Benefits | 11,022 | | 10,817 |
| Staff training | 1,282 | | 376 |
| Insurance | 4,485 | | 4,406 |
| Conference | 2,401 | | 797 |
| Printing, postage and stationery | 575 | | 1,069 |
| Telephone | 3,760 | | 4,217 |
| Computer running costs | 21,369 | | 24,237 |
| Advertising | 1,687 | | 2,749 |
| Motor vehicle leasing | 19,080 | | 18,672 |
| Motor running expenses | 1,429 | | 144 |
| Assistant General Secretary Travel | 1,815 | | 88 |
| General Secretary travel and subsistence | 3,314 | | 804 |
| General Committee travel and subsistence | 7,751 | | 476 |
| Deputy General Secretary travel and subsistence | 614 | | 186 |
| Legal and professional fees | 2,228 | | 4,953 |
| Audit fees | 4,560 | | 4,560 |
| Accountancy fees | 4,076 | | 3,636 |
| Bank charges | 614 | | 721 |
| Lottery | 6,575 | | 7,875 |
| Sundry expenses | 3,698 | | 379 |
| Flat rental expenses | 3,487 | | 2,658 |
| Affiliation fees | 20,291 | | 21,775 |
| Union Learning expenses | 53,584 | | 276,355 |
| Bad debts written off | - | | - |
| Depreciation on tangible fixed assets | 5 | 607 | 815 |
| | | <u>(481,685)</u> | <u>(727,281)</u> |
| Operating profit before interest and tax c/f | | 57,399 | 76,786 |

AEGIS THE UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|---------------|---------------|
| Operating profit before interest and tax b/f | | 57,399 | 76,786 |
| Other interest receivable and similar income | 3 | 304 | 6 |
| Interest payable and similar charges | | - | - |
| Changes in the fair value of investment properties | | 14,600 | 15,249 |
| Operating profit before tax | | <u>72,303</u> | <u>92,041</u> |
| Tax on deficit on ordinary activities | 4 | (4,265) | (4,465) |
| Operating profit | | <u>68,038</u> | <u>87,576</u> |

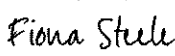
AEGIS THE UNION**BALANCE SHEET****AS AT 30 JUNE 2022**

| | Notes | £ | 2022 £ | £ | 2021 £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 5 | | 215,070 | | 200,368 |
| Current assets | | | | | |
| Stocks | | 680 | | 1,370 | |
| Debtors | 6 | 119,466 | | 75,494 | |
| Cash at bank and in hand | | 329,933 | | 315,202 | |
| | | <u>450,079</u> | | <u>392,066</u> | |
| Creditors: amounts falling due within one year | 7 | (31,095) | | (29,192) | |
| Net current assets | | | 418,984 | | 362,874 |
| Total assets less current liabilities | | | <u>634,054</u> | | <u>563,242</u> |
| Provisions for liabilities | | | (5,671) | | (2,897) |
| Net Assets | | | <u>628,383</u> | | <u>560,345</u> |
| Represented by: | | | | | |
| Reserves | 8 | | <u>628,383</u> | | <u>560,345</u> |

The financial statements were approved by the Committee of Management on 11/30/2022

FIONA STEELE

Treasurer

DocuSigned by:

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AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A small entities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland. The financial statements are prepared in sterling which is the functional currency of the Union and rounded to the nearest £1. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

1.3 Income

Income represents subscriptions received from members during the year, employer donations, income receivable from investments and monies on deposit.

Income is recognised to the extent that it is probable that the economic benefits will flow to the Union and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------|-----------------------|
| Computer equipment | 33 1/3% Straight Line |
| Motor vehicles | 25% Reducing Balance |

1.5 Investment property

Investment property is carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the Statement of comprehensive income.

1.6 Leasing

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

1.7 Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

1.8 Employee Benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

AEGIS THE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Operating profit

| | 2022 | 2021 |
|--|--------------|--------------|
| | £ | £ |
| Operating profit is stated after charging: | | |
| Depreciation of tangible assets | 607 | 815 |
| Auditors' remuneration | 4,560 | 4,560 |
| | <u>4,560</u> | <u>4,560</u> |

3. Investment income

| | 2022 | 2021 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Bank Interest | 304 | 6 |
| Rental Income | 11,030 | 10,904 |
| Total investment income | <u>11,334</u> | <u>10,910</u> |

4. Taxation

| | 2022 | 2021 |
|--|--------------|--------------|
| | £ | £ |
| Domestic current year tax | | |
| U.K. corporation tax | 1,491 | 1,568 |
| | <u>1,491</u> | <u>1,568</u> |
| Deferred taxation | | |
| Taxation on changes in fair value of investment properties | 2,774 | 2,897 |
| | <u>2,774</u> | <u>2,897</u> |
| Total tax charge | <u>4,265</u> | <u>4,465</u> |

AEGIS THE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Tangible fixed assets

| | Investment Property £ | Plant & Equipment £ | Total £ |
|-----------------------|-----------------------------|---------------------------|----------------|
| Cost | | | |
| At 1 July 2021 | 200,000 | 18,026 | 218,026 |
| Revaluation | 14,600 | - | 14,600 |
| Additions | - | 709 | 709 |
| Disposals | - | - | - |
| At 30 June 2022 | <u>214,600</u> | <u>18,735</u> | <u>233,335</u> |
| Depreciation | | | |
| At 1 July 2021 | - | 17,658 | 17,658 |
| On disposals | - | - | - |
| Charge for year | - | 607 | 607 |
| At 30 June 2022 | <u>-</u> | <u>18,265</u> | <u>18,265</u> |
| Net book value | | | |
| At 30 June 2022 | <u>214,600</u> | <u>470</u> | <u>215,070</u> |
| At 30 June 2021 | <u>200,000</u> | <u>368</u> | <u>200,368</u> |

The investment property was valued by the directors as at the balance sheet date with reference to the market value of similar properties in the area.

6. Debtors

| | 2022 £ | 2021 £ |
|---------------|----------------|---------------|
| Trade debtors | 5,930 | 750 |
| Other debtors | 113,536 | 74,744 |
| | <u>119,466</u> | <u>75,494</u> |

AEGIS THE UNION**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****7. Creditors: amounts falling due within one year**

| | 2022 | 2021 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | - | - |
| Taxation and social security | 11,412 | 10,640 |
| Other creditors and accruals | 19,683 | 18,552 |
| | <u>31,095</u> | <u>29,192</u> |

8. Statement of movements on reserves

| | Reserves |
|-------------------------|-----------------|
| | £ |
| Balance at 1 July 2021 | 560,345 |
| Profit for the year | 68,038 |
| Balance at 30 June 2022 | <u>628,383</u> |

9. Financial commitments

At 30 June 2022 the company had future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| Not later than one year | 10,780 | 5,066 |
| Later than 1 year and not later than 5 years | 18,007 | 21,156 |
| Total | <u>28,787</u> | <u>26,222</u> |

10. Employees

The average monthly number of employees, including directors, during the year was as follows:

| 2022 | 2021 |
|-------------|-------------|
| No | No |
| 7 | 10 |

11. Union Learn Scotland Development Fund

During the year to 30 June 2022 the Union was in receipt of a Development Fund of £24,900 from the STUC (2021: £24,900). All funding has been spent for this project in the year and all payments to third party training providers were made directly by STUC.

AEGIS THE UNION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

AEGIS THE UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

| Turnover | 2022 | 2021 |
|---|----------------------|----------------------|
| | £ | £ |
| Union Dues | 291,634 | 320,136 |
| Donations | 169,500 | 169,500 |
| Commissions receivable | - | - |
| Union Learning | 48,670 | 286,677 |
| Settlement agreements | 18,250 | 16,850 |
| Flat Rental income | 11,030 | 10,904 |
| | <u>539,084</u> | <u>804,067</u> |
| Administrative expenses | (481,685) | (727,281) |
| | <u>(481,685)</u> | <u>(727,281)</u> |
| Operating profit | 57,399 | 76,786 |
| Other interest receivable and similar income | | |
| Bank interest received | 304 | 6 |
| Interest payable | | |
| Bank interest paid | - | - |
| Amounts written off investments | | |
| Changes in the fair value of investment properties | 14,600 | 15,249 |
| Profit before taxation | <u>72,303</u> | <u>92,041</u> |

AEGIS THE UNION**SCHEDULE OF ADMINISTRATIVE EXPENSES****FOR THE YEAR ENDED 30 JUNE 2022**

| | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| Administrative expenses | | |
| Wages and salaries (excl. N.I.) | 247,000 | 235,212 |
| Redundancy payments | - | 43,701 |
| Employer's N.I. contributions | 28,746 | 27,870 |
| Employer's Pension contributions | 25,635 | 27,733 |
| Employee Benefits | 11,022 | 10,817 |
| Staff training | 1,282 | 376 |
| Insurance | 4,485 | 4,406 |
| Conference | 2,401 | 797 |
| Printing, postage and stationery | 575 | 1,069 |
| Telephone | 3,760 | 4,217 |
| Computer running costs | 21,369 | 24,237 |
| Advertising | 1,687 | 2,749 |
| Motor Vehicle leasing | 19,080 | 18,672 |
| Motor running expenses | 1,429 | 144 |
| Assistant General Secretary Travel | 1,815 | 88 |
| General Secretary travel and subsistence | 3,314 | 804 |
| General Committee travel and subsistence | 7,751 | 476 |
| Deputy General Secretary travel and subsistence | 614 | 186 |
| Legal and professional fees | 2,228 | 4,953 |
| Audit fees | 4,560 | 4,560 |
| Accountancy fees | 4,076 | 3,636 |
| Bank charges | 614 | 721 |
| Lottery | 6,575 | 7,875 |
| Sundry expenses | 3,698 | 379 |
| Fiat rental expenses | 3,487 | 2,658 |
| TUC affiliation fees | 20,291 | 21,775 |
| Union Learning expenses | 53,584 | 276,355 |
| Bad debts written off | - | - |
| Depreciation on tangible fixed assets | 607 | 815 |
| | <u>481,685</u> | <u>727,281</u> |

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 reportign period proceding 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?

N/A

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

N/A

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

If "No" Please explain below:

[Large greyed-out area for explanation]

| | |
|-------------|---|
| Signature |  |
| Name | BRIAN LINN |
| Office held | GENERAL SECRETARY |
| Date | 11/30/2022 |