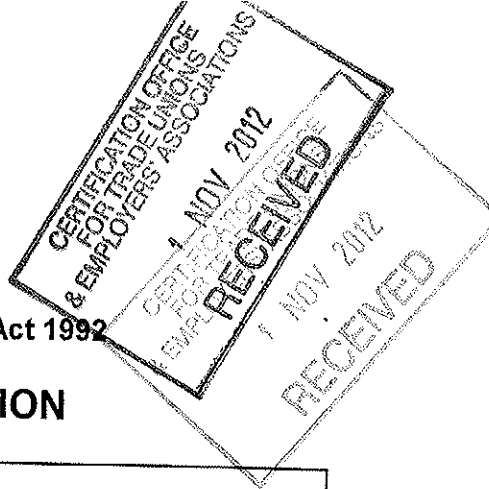
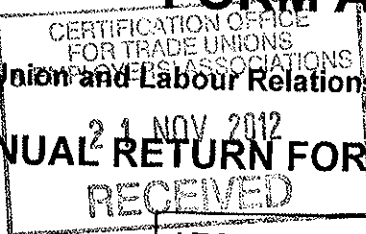


- DO NOT STAPLE  
- PRINT ON ONE SIDE ONLY

# FORM AR21

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS  
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 2012

List no:

5028T

Head or Main Office:

AEGON UK PLC  
LOCHSIDE CRESCENT  
EDINBURGH PARK  
EDINBURGH  
EH12 9SE

Website address (if available)

Has the address changed during  
the  
year to which the return relates?

Yes

No

X

(Click the appropriate box)

General Secretary:

BRIAN LINN

Telephone Number:

0131 549 5474

Contact name for queries  
regarding

PAULINE TILLOTSON

Telephone Number:

0131 549 5336

E-mail:

pauline.tillotson@aegon.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: 020 7210 3734

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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

Certified a True Copy  
of the Original

Elaine W. Leitch

# 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	812				812
FEMALE	880				880
TOTAL	1,692				1,692

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

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

1,692

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Treasurer	William Young	Pauline Tillotson	24/10/11
Communications Officer	Donna Morris	Position not being Filled	29/02/12

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		110,445
<b>From Members:</b> Other income from members (specify)		
 <b>Total other income from members</b>		
<b>Total of all income from members</b>		110,445
<b>Investment income (as at page 12)</b>		3,670
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	9,581	
<b>Total of other income (as at page 4)</b>		9,581
	<b>TOTAL INCOME</b>	<b>123,696</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		16,509
<b>Administrative expenses (as at page 10)</b>		55,782
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		72,291
<b>Taxation</b>		708
	<b>TOTAL EXPENDITURE</b>	<b>72,999</b>
Surplus (deficit) for year		50,697
Amount of general fund at beginning of year		360,022
Amount of general fund at end of year		410,719

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b> UNION LEARNING FUND	9,581	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		9,581
<b>Other income</b>		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		9,581

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues EMPLOYMENT LAW CONSULTANCY	12,376	<b>brought forward</b>  Education and Training services TRAINING	12,540  3,969
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications COMPUTER RUNNING COSTS	164	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	12,540	<b>Total (should agree with figure in General Fund)</b>	16,509

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
Expenditure	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>		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
Expenditure	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 24 and 25)

FUND 4		Fund Account	
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>		

FUND 5		Fund Account	
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 24 and 25)

FUND 6		Fund Account	
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>		

FUND 7		Fund Account	
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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	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 of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<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 year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		2,400
Legal and Professional fees		15,998
Occupancy costs		
Stationery, printing, postage, telephone, etc.		950
Expenses of Executive Committee (Head Office)		15,660
Expenses of conferences		572
Other administrative expenses (specify)		
Sundry Expenses		3,132
TUC Affiliation Fees		5,594
Bank Charges		136
Insurance		1,759
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Union Learning Expenses		9,581
<b>Total</b>		<b>55,782</b>
Charged to:	General Fund (Page 3)	55,782
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
<b>Total</b>		<b>55,782</b>



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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			3,670
Other investment income (specify)			
		Total investment income	3,670
		Credited to:	
		General Fund (Page 3)	3,670
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	3,670

**BALANCE SHEET as at** 30 JUNE 2012

(see notes 47 to 50)

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		
2,758	Sundry debtors		10,201
362,759	Cash at bank and in hand		420,909
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
365,517	<b>TOTAL ASSETS</b>		431,110
	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		
590	Tax payable		734
4,905	Sundry creditors		19,657
	Accrued expenses		
	Provisions		
	Other liabilities		
5,495	<b>TOTAL LIABILITIES</b>		20,391
360,022	<b>TOTAL ASSETS</b>		410,719

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	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>						
Net book value at end of year						
<b>Net book value at end of previous year</b>						
Net book value at end of previous year						

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES	NO X
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	NO
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	110,445		110,445
From Investments	3,670		3,670
Other Income (including increases by revaluation of assets)	9,581		9,581
<b>Total Income</b>	123,696		123,696
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	72,999		72,999
 <b>Funds at beginning of year</b> (including reserves)	 360,022		 360,022
<b>Funds at end of year</b> (including reserves)	410,719		410,719
 <b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			431,110
<b>Total Assets</b>			431,110
 <b>LIABILITIES</b>			
<b>Total Liabilities</b>			20,391
 <b>NET ASSETS (Total Assets less Total Liabilities)</b>			410,719

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

SEE ATTACHED

# ACCOUNTING POLICIES


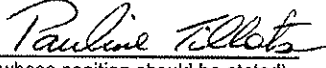
(see notes 74 and 75)

SEE ATTACHED

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's Signature: <u></u>  Name: <u>BRIAN LINN</u>  Date: <u>22 October 2012</u>	Treasurer's Signature: <u></u> (or other official whose position should be stated)  Name: <u>PAULINE TILLOTSON</u>  Date: <u>22<sup>nd</sup> October 2012</u>
---	---

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	✓	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	✓	NO	
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	✓	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	✓	NO	
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	✓	NO	
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	✓	TO FOLLOW	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	✓	NO	

# AUDITOR'S REPORT

(see notes 81 to 86)

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

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 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

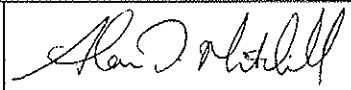
If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (continued)

SEE ATTACHED

Signature(s) of auditor or auditors:



Name(s):

ALAN J MITCHELL

Profession(s) or Calling(s):

STATUTORY AUDITOR

Address(es):

3 CASTLE COURT  
CARNEGIE CAMPUS  
DUNFERMLINE  
FIFE, KY11 8PB

Date:

25/10/12

Contact name and telephone number:

(01383) 628800

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

**AEGIS THE UNION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**



# AEGIS THE UNION

## UNION INFORMATION

---

<b>General secretary</b>	Mr Brian Linn
<b>Treasurer</b>	Mrs Pauline Tillotson
<b>Auditors</b>	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife KY11 8PB
<b>Union address</b>	Aegon UK Plc Lochside Crescent Edinburgh Park Edinburgh EH12 9SE
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace 4 Oozells Square Birmingham B1 2HB

# AEGIS THE UNION

## CONTENTS

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	<b>Page</b>
Statement of the Committee of Management's Responsibilities	1
Independent auditors' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5 - 6



## AEGIS THE UNION

### STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2012

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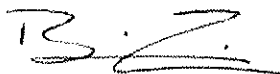
The Committee of Management are responsible for preparing the financial statements in accordance with applicable law and regulations.

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.

The Committee of Management are responsible for keeping proper accounting records, for safeguarding the assets of the association and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Committee of Management is aware, there is no relevant audit information of which the 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  
On behalf of the Committee of Management.

8 October 2012

# AEGIS THE UNION

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF AEGIS THE UNION

---

We have audited the financial statements of Aegis The Union for the year ended 30 June 2012 set out on pages 3 to 6. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 company's members those matters we are required to state to them in an auditors' 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.

#### **Respective responsibilities of committee of management and auditors**

As explained more fully in the Committee of Management's Responsibilities Statement set out on page 1, the Committee of Management is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the APB's web-site at [www.frc.org.uk/apb/scope/UKNP](http://www.frc.org.uk/apb/scope/UKNP).

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30 June 2012 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.

#### **Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992**

In our opinion the information given in the Committee of Management's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

The Union has kept proper accounting records in accordance with the requirements of section 28.

The Union has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section.

The accounts agree with the accounting records.



**Alan Mitchell (Senior Statutory Auditor)**  
for and on behalf of Thomson Cooper, Statutory Auditor  
Dunfermline

8 October 2012

# AEGIS THE UNION

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2012

	Notes	2012 £	2011 £
<b>Turnover</b>		120,026	133,907
<b>Administrative expenses</b>			
Staff training	3,969	11,419	
Electoral expenses	212	300	
Insurance	1,759	-	
Conference	572	100	
Printing, postage and stationery	56	-	
Telephone	682	-	
Computer running costs	164	1,016	
Assistant general secretary travel and subsistence	2,760	5,448	
General secretary travel and subsistence	2,849	6,255	
General committee travel and subsistence	8,200	31,760	
Deputy general secretary travel and subsistence	1,851	-	
Legal and professional fees	15,998	2,805	
Consultancy fees	12,376	13,699	
Audit fees	2,400	2,400	
Bank charges	136	139	
Sundry expenses	3,132	929	
TUC affiliation fees	5,594	5,892	
Union learning expenses	9,581	-	
		<u>(72,291)</u>	<u>(82,162)</u>
<b>Operating surplus before interest and tax</b>		47,735	51,745
Other interest receivable and similar income	3	3,670	2,199
<b>Operating surplus before tax</b>		51,405	53,944
Tax on profit on ordinary activities	4	(708)	(570)
<b>Operating surplus</b>	7	<u>50,697</u>	<u>53,374</u>

# AEGIS THE UNION

## BALANCE SHEET

AS AT 30 JUNE 2012

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	Notes	2012 £	£	2011 £	£
<b>Current assets</b>					
Debtors	5	10,201		2,758	
Cash at bank and in hand		420,909		362,759	
		<u>431,110</u>		<u>365,517</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(20,391)</u>		<u>(5,495)</u>	
<b>Total assets less current liabilities</b>			<u>410,719</u>		<u>360,022</u>
<b>Represented by:</b>					
Reserves	7		<u>410,719</u>		<u>360,022</u>

The financial statements were approved by the committee of management on 8 October 2012



Pauline Tillotson  
Treasurer

# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2012

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable from members and grants received.

<b>2 Operating surplus</b>	<b>2012</b>	<b>2011</b>
	£	£
Operating surplus is stated after charging:		
Auditors' remuneration (including expenses and benefits in kind)	2,400	2,400
	<u>2,400</u>	<u>2,400</u>
<b>3 Investment income</b>	<b>2012</b>	<b>2011</b>
	£	£
Bank interest	3,670	2,199
	<u>3,670</u>	<u>2,199</u>
<b>4 Taxation</b>	<b>2012</b>	<b>2011</b>
	£	£
<b>Domestic current year tax</b>		
U.K. corporation tax	734	590
Adjustment for prior years	(26)	(20)
	<u>708</u>	<u>570</u>
<b>Current tax charge</b>	<u>708</u>	<u>570</u>
<b>5 Debtors</b>	<b>2012</b>	<b>2011</b>
	£	£
Other debtors	10,201	2,758
	<u>10,201</u>	<u>2,758</u>

# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2012

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6	Creditors: amounts falling due within one year	2012	2011
		£	£
	Taxation and social security	734	590
	Other creditors	19,657	4,905
		<u>20,391</u>	<u>5,495</u>

### 7 Statement of movements on reserves

	Reserves
	£
Balance at 1 July 2011	360,022
Surplus for the year	50,697
Balance at 30 June 2012	<u>410,719</u>

### 8 Post balance sheet events

On 1 August 2012, the Union changed its constitution to allow new members from outwith the Aegon group of companies. The General Secretary, Deputy General Secretary and Assistant General Secretary are now all directly employed by Aegis.