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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 2014

List no:

5028T

Head or Main Office:

AEGON UK PLC
LOCHSIDE CRESCENT
EDINBURGH PARK
EDINBURGH
EH12 9SE

Website address (if available)

www.aegistheunion.co.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

BRIAN LINN

Telephone Number:

0131 549 5474

Contact name for queries
regarding

PAULINE TILLOTSON

Telephone Number:

0131 549 6087

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

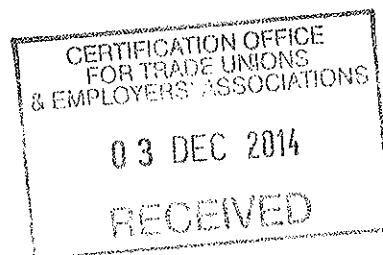
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd 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)

Aegis the Union

Ref: 5028T

Officers in Post for year ended 30 June 2014

Brian Linn	General Secretary
Fiona Steele	Deputy General Secretary
Neil Crew	Assistant General Secretary
Brian McDaid	Assistant General Secretary – Skipton
Pauline Tillotson	Treasurer

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	1,050	42			1,092
FEMALE	1,498	61			1,559
TOTAL	2,548	103			A 2,651

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

2,651

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

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
Assistant General Secretary - Skipton		Brian McDaid	11/06/2014

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	X
-----	--	----	---

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		90,069
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		90,069
Investment income (as at page 12)		2,908
Other Income		
Income from Federations and other bodies (as at page 4)	151,613	
Income from any other sources (as at page 4)	138,500	
Total of other income (as at page 4)		290,113
	TOTAL INCOME	383,090
EXPENDITURE		
Benefits to members (as at page 5)		17,980
Administrative expenses (as at page 10)		449,226
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		467,206
Taxation		600
	TOTAL EXPENDITURE	467,806
Surplus (deficit) for year		(84,716)
Amount of general fund at beginning of year		403,381
Funds Transferred In		29,345
Amount of general fund at end of year		348,010

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies Union Learn	151,613	
TOTAL FEDERATION AND OTHER BODIES		151,613
Other income Donations	138,500	
TOTAL OTHER INCOME		138,500
TOTAL OF ALL OTHER INCOME		290,113

www.ck12.org/content/ck12/finance/1.1/analysis-of-income-from-federation-and-other-bodies-and-other-income/1.1/

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	12,511
Employment Law Consultancy	9,579	Education and Training services Training	5,469
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Computer Running Costs	2,932	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	12,511	Total (should agree with figure in General Fund)	17,980

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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	
		£	£
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 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	

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		212,447
Salaries and Wages included in above	£212,447	
Auditors' fees		6,300
Non-Audit fees		2,120
Legal and Professional fees		12,187
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1,950
Expenses of Executive Committee (Head Office)		31,124
Expenses of conferences		5,055
Other administrative expenses (specify)		
Motor Vehicle Leasing		16,681
Sundry Expenses		2,001
TUC Affiliation Fees		7,631
Bank Charges		213
Insurance		3,019
Motor Expenses		1,160
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		136
Mortgages		
Other loans		
Depreciation		4,367
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Union Learn Expenses		142,835
Total		449,226
Charged to:		
	General Fund (Page 3)	449,226
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		449,226

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary	68,397.19	8,367.04		Life/Medical Ins	4,423.83	87,046.18
				Car Benefit (inc Insurance)	5,858.12	

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			2,908
Other investment income (specify)			
		Total investment income	2,908
		Credited to:	
		General Fund (Page 3)	2,908
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	2,908

BALANCE SHEET as at 30 JUNE 2014

(see notes 47 to 50)

Previous Year		£	£
8,460	Fixed Assets (at page 14)		4,781
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
15,879	Sundry debtors		32,628
427,345	Cash at bank and in hand		362,608
	Income tax to be recovered		
	Stocks of goods		870
	Others (specify)		
443,224	Total of other assets		396,106
451,684	TOTAL ASSETS		400,887
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
12,473	Tax payable		8,612
35,830	Sundry creditors		44,265
	Accrued expenses		
	Provisions		
	Other liabilities		
48,303	TOTAL LIABILITIES		52,877
403,381	TOTAL ASSETS		348,010

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year			12,693			12,693
Additions			688			688
Disposals						
Revaluation/Transfer s						
At end of year			13,381			13,381
Accumulated Depreciation						
At start of year			4,233			4,233
Charges for year			4,367			4,367
Disposals						
Revaluation/Transfer s						
At end of year			8,600			8,600
Net book value at end of year			4,781			4,781
Net book value at end of previous year			8,460			8,460

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)

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)		
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		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	90,069		90,069
From Investments	2,908		2,908
Other Income (including increases by revaluation of assets)	290,113		290,113
Total Income	383,090		383,090
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	467,806		467,806
Funds at beginning of year (including reserves)	403,381		403,381
Funds Transferred In	29,345		29,345
Funds at end of year (including reserves)	348,010		348,010
ASSETS			
Fixed Assets			4,781
Investment Assets			
Other Assets			396,106
		Total Assets	400,887
LIABILITIES			
		Total Liabilities	52,877
NET ASSETS (Total Assets less Total Liabilities)			348,010

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

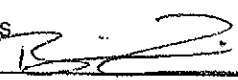
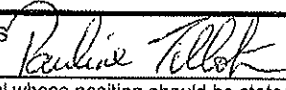
(see notes 74 and 75)

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>2/11/14</u>	Treasurer's Signature: <u></u> (or other official whose position should be stated) Name: <u>PAULINE TILLOTSON</u> Date: <u>2/11/14</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	

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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

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

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)

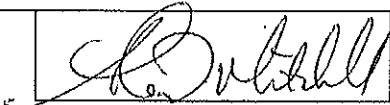
YES

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:

28/11/14

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 2014

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

03 DEC 2014

RECEIVED



AEGIS THE UNION

UNION INFORMATION

General secretary

Mr Brian Linn

Treasurer

Mrs Pauline Tillotson

Auditors

Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Union address

Aegon UK Plc
Lochside Crescent
Edinburgh Park
Edinburgh
EH12 9SE

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

AEGIS THE UNION

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AEGIS THE UNION

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2014

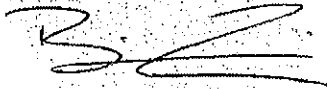
The Committee of Management are responsible for preparing the financial statements in accordance with applicable law and regulations.

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.

22 October 2014

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 2014 set out on pages 3 to 8. 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/scopeukprivate.

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 2014 and of its deficit 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

22 October 2014

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2014

	Notes	2014 £	2013 £
Turnover			
Union Dues		90,069	98,371
Donations		138,500	136,125
Union Learn		151,613	115,293
		<u>380,182</u>	<u>349,789</u>
Administrative expenses			
Wages and salaries (excl. N.I.)	189,233	157,803	
Employer's N.I. contributions	23,214	17,296	
Staff training	5,469	6,987	
Insurance	3,019	2,091	
Conference	5,055	6,400	
Telephone	1,950	2,545	
Computer running costs	2,932	2,490	
Motor vehicle leasing	16,681	8,938	
Motor running expenses	1,160	-	
Assistant general secretary travel and subsistence	4,152	5,938	
General secretary travel and subsistence	6,416	4,497	
General committee travel and subsistence	17,836	18,843	
Deputy general secretary travel and subsistence	2,720	884	
Legal and professional fees	12,187	8,874	
Consultancy fees	9,579	12,043	
Audit fees	6,300	2,760	
Other non-audit fees	2,120	-	
Bank charges	213	139	
Sundry expenses	2,001	2,166	
TUC affiliation fees	7,631	5,649	
Union Learn expenses	142,835	89,871	
Depreciation on computer equipment	4,367	4,233	
		<u>(467,070)</u>	<u>(360,447)</u>
Operating (deficit)/surplus before interest and tax		(86,888)	(10,658)
Other interest receivable and similar income	3	2,908	4,202
Interest payable and similar charges		(136)	-
		<u>(84,116)</u>	<u>(6,456)</u>
Operating (deficit)/surplus before tax		(84,116)	(6,456)
Tax on deficit on ordinary activities	4	(600)	(882)
Operating (deficit)/surplus	9	(84,716)	(7,338)

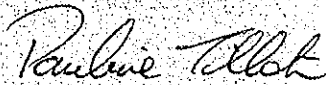
AEGIS THE UNION

BALANCE SHEET

AS AT 30 JUNE 2014

	Notes	2014		2013	
		£	£	£	£
Fixed assets					
Tangible assets	5		4,781		8,460
Current assets					
Stocks		870		-	
Debtors	6	32,628		15,879	
Cash at bank and in hand		362,608		427,345	
		<u>396,106</u>		<u>443,224</u>	
Creditors: amounts falling due within one year	7	<u>(52,877)</u>		<u>(48,303)</u>	
Net current assets			<u>343,229</u>		<u>394,921</u>
Total assets less current liabilities			<u><u>348,010</u></u>		<u><u>403,381</u></u>
Represented by:					
Reserves	9		<u><u>348,010</u></u>		<u><u>403,381</u></u>

The financial statements were approved by the committee of management on 22 October 2014



Pauline Tillotson
Treasurer

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

3 Investment income	2014	2013
	£	£
Bank interest	2,908	4,139
Other interest	-	63
	<u>2,908</u>	<u>4,202</u>
4 Taxation	2014	2013
	£	£
Domestic current year tax		
U.K. corporation tax	580	830
Adjustment for prior years	20	52
	<u>600</u>	<u>882</u>
5 Tangible fixed assets		Plant and machinery etc
		£
Cost		
At 1 July 2013		12,693
Additions		688
At 30 June 2014		<u>13,381</u>
Depreciation		
At 1 July 2013		4,233
Charge for the year		4,367
At 30 June 2014		<u>8,600</u>
Net book value		
At 30 June 2014		<u>4,781</u>
At 30 June 2013		<u>8,460</u>

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

6 Debtors	2014	2013
	£	£

Other debtors	32,628	15,879
---------------	--------	--------

7 Creditors: amounts falling due within one year	2014	2013
	£	£

Taxation and social security	8,612	12,473
Other creditors	44,265	35,830
	52,877	48,303

8 Financial commitments

At 30 June 2014 the company was committed to making the following payments under non-cancellable operating leases in the year to 30 June 2015:

	Other 2014	2013
	£	£
Operating leases which expire: Between two and five years	13,643	9,738

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

9 Statement of movements on reserves

	Reserves
	£
Balance at 1 July 2013	403,381
Loss for the year	(84,716)
Transfer in from SURGE	29,345
Balance at 30 June 2014	<u>348,010</u>

On 11 June 2014, the members of SURGE (Skipton Union Representing Group Employee's) transferred membership into the Union. The reserves of SURGE were transferred to the Union on that date and comprised:

Fixed Assets	£281
Cash at Bank	£47,813
Creditors	£(18,749)
Total Net Assets	£29,345

This represents the fair value of the net assets at that date. The Income and Expenditure accounts for SURGE reported a deficit of £17,314 for the period 1 January 2014 to 11 June 2014 (Year to 31 December 2013 - surplus £6,199).

10 Post balance sheet events

On 17 September 2014, the members of YISA (Yorkshire Independent Staff Association) voted in favour of joining the Union. The members will officially transfer into Aegis the Union in November 2014.