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FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2016

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

X

(Click the appropriate box)

General Secretary:

BRIAN LINN

Telephone Number:

0131 549 5474

Contact name for queries regarding

SANDRA EASSON

Telephone Number:

0131 549 2263

E-mail:

sandra.easson@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 June 2016)

AEGIS THE UNION

COMPANY INFORMATION

Treasurer Ms S Easson (Appointed 1 July 2015)

General secretary Mr B Linn

Union address Aegon UK
Lochside Crescent
Edinburgh Park
Edinburgh
EH12 9SE

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

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

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	1,759	65			1,824
FEMALE	2,928	85			3,013
TOTAL	4,687	150			A 4,837

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

0
4,837

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
Treasurer	Pauline Tillotson	Sandra Easson	01/07/2015

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		299,688
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		299,688
Investment income (as at page 12)		2,270
Other Income		
Income from Federations and other bodies (as at page 4)	290,379	
Income from any other sources (as at page 4)	212,486	
Total of other income (as at page 4)		502,865
		TOTAL INCOME
		804,823
EXPENDITURE		
Benefits to members (as at page 5)		22,041
Administrative expenses (as at page 10)		473,000
Federation and other bodies (specify)		
UNION LEARN	313,663	
Total expenditure Federation and other bodies		313,663
Taxation		458
		TOTAL EXPENDITURE
		809,162
Surplus (deficit) for year		(4,339)
Amount of general fund at beginning of year		638,699
Amount of general fund at end of year		634,360

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies UNION LEARN	290,379	
TOTAL FEDERATION AND OTHER BODIES		290,379
Other income DONATIONS COMMISSIONS RECEIVABLE	206,375 6,111	
TOTAL OTHER INCOME		212,486
TOTAL OF ALL OTHER INCOME		502,865

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	6,270
		Education and Training services TRAINING	15,771
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications COMPUTER COSTS	6,270	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	6,270	Total (should agree with figure in General Fund)	22,041

(See notes 24 and 25)

FUND 2		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 3		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 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		

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		317,980
Salaries and Wages included in above	£317,980	
Auditors' fees		9,000
Non-Audit Fees		700
Legal and Professional fees		23,885
Stationery, printing, postage, telephone, etc.		9,311
Expenses of Executive Committee (Head Office)		42,959
Expenses of conferences		1,498
Other administrative expenses (specify)		
Motor Vehicle Leasing		15,771
Sundries		9,096
TUC Affiliation Fees		13,795
Bank Charges		128
Insurance		1,899
Motor Expenses		14,118
Lottery		7,568
Caseworker Expenses		1,066
Commissions Payable		5,296
Other Outgoings		
Interest payable		
Depreciation		590
Gain/(Loss) on Sale		(1,660)
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		473,000
Charged to:	General Fund (Page 3)	
	Fund (Account)	
Total		473,000

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions s £	Other Benefits		
				Description	Value £	
General Secretary	65,414.17	8,000.31	0	Life/Medical Insurance	2,155.53	86,150.29
				Car Benefit	10,580.28	

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			2,270
Other investment income (specify)			
		Total investment income	2,270
		Credited to:	
		General Fund (Page 3)	2,270
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	2,270

BALANCE SHEET as at 30 JUNE 2016

(see notes 47 to 50)

Previous Year		£	£
3,617	Fixed Assets (at page 14)		792
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
74,355	Sundry debtors		119,226
640,013	Cash at bank and in hand		570,610
	Income tax to be recovered		
2,010	Stocks of goods		2,850
	Others (specify)		
716,378	Total of other assets		692,686
719,995	TOTAL ASSETS		693,478
	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		
10,035	Tax payable		12,086
71,261	Sundry creditors		47,032
	Accrued expenses		
	Provisions		
	Other liabilities		
81,296	TOTAL LIABILITIES		59,118
638,699	TOTAL ASSETS		634,360

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			14,269	3,787		18,056
Additions			605			605
Disposals				(3,787)		(3,787)
Revaluation/Transfer s						
At end of year			14,874	-		14,874
Accumulated Depreciation						
At start of year			13,492	947		14,439
Charges for year			590			590
Disposals				(947)		(947)
Revaluation/Transfer s						
At end of year			14,082	-		14,082
Net book value at end of year			792	-		792
Net book value at end of previous year			777	2,840		3,617

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 <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	299,688		299,688
From Investments	2,270		2,270
Other Income (including increases by revaluation of assets)	502,865		502,865
Total Income	804,823		804,823
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	809,162		809,162
Funds at beginning of year (including reserves)	638,699		638,699
Funds at end of year (including reserves)	634,360		634,360
ASSETS			
Fixed Assets			792
Investment Assets			
Other Assets			692,686
		Total Assets	693,478
LIABILITIES		Total Liabilities	59,118
NET ASSETS (Total Assets less Total Liabilities)			634,360

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>8/12/16</u>	Treasurer's Signature: <u></u> (or other official whose position should be stated) Name: <u>SANDRA EASSON</u> Date: <u>8-12-16</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

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/ NO

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/ NO

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/ NO

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)

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:	16/12/16	
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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/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

5. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

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

YES/NO

If the answer to either questions 5 or 6 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/~~NO~~

If "NO" Please explain below:

Signature	
Name	BRIAN LINN
Office held	GENERAL SECRETARY
Date	8/12/16

Registration No. 5028T - Trade Union
and Labour Relations (Consolidation)
Act 1992

AEGIS THE UNION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016



AEGIS THE UNION

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AEGIS THE UNION

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2016

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 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.



Mr B Linn
On behalf of the Committee of Management
1 December 2016

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 2016 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 Union'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 a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director 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 and express an opinion on 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 website at www.frc.org.uk/auditscopeukprivate.

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 2016 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
1 December 2016

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2016

	Notes	2016 £	2015 £
Turnover			
Union Dues		299,688	217,887
Donations		206,375	176,500
Commissions receivable		6,111	4,025
Union Learning		290,379	287,672
		<u>802,553</u>	<u>686,084</u>
Administrative expenses			
Wages and salaries (excl. N.I.)	290,889	255,672	
Employer's N.I. contributions	27,091	26,593	
Staff training	15,771	9,463	
Insurance	1,899	7,294	
Conference	1,498	11,949	
Printing, postage and stationery	3,742	230	
Caseworker expenses	1,066	2,828	
Telephone	5,569	4,331	
Computer running costs	6,270	5,706	
Motor vehicle leasing	15,771	15,421	
Motor running expenses	14,118	3,215	
Assistant General Secretary Travel	12,007	11,391	
General Secretary travel and subsistence	5,419	8,561	
General Committee travel and subsistence	21,089	14,869	
Deputy General Secretary travel and subsistence	4,444	3,430	
Legal and professional fees	23,885	8,689	
Audit fees	9,000	11,160	
Non-audit fees	700	396	
Bank charges	128	180	
Commissions Payable	5,296	3,220	
Lottery	7,568	5,183	
Sundry expenses	9,096	9,033	
TUC affiliation fees	13,795	16,215	
Union Learning expenses	313,663	274,495	
Depreciation on motor vehicles	-	947	
Profits/losses on disposal of tangibles	(1,660)	-	
Depreciation on computer equipment	590	4,892	
		<u>(808,704)</u>	<u>(715,363)</u>
Operating (deficit)/surplus before interest and tax c/f		(6,151)	(29,279)

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2016

Operating (deficit)/surplus before interest and tax b/f		(6,151)	(29,279)
Other interest receivable and similar income	3	2,270	2,247
Interest payable and similar charges		-	(62)
Operating (deficit)/surplus before tax		<u>(3,881)</u>	<u>(27,094)</u>
Tax on deficit on ordinary activities	4	(458)	(492)
Operating (deficit)/surplus	8	<u><u>(4,339)</u></u>	<u><u>(27,586)</u></u>

AEGIS THE UNION

BALANCE SHEET

AS AT 30 JUNE 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	5		792		3,617
Current assets					
Stocks		2,850		2,010	
Debtors	6	119,226		74,355	
Cash at bank and in hand		570,610		640,013	
		<u>692,686</u>		<u>716,378</u>	
Creditors: amounts falling due within one year	7	<u>(59,118)</u>		<u>(81,296)</u>	
Net current assets			633,568		635,082
Total assets less current liabilities			<u>634,360</u>		<u>638,699</u>
Represented by:					
Reserves	8		<u>634,360</u>		<u>638,699</u>

The financial statements were approved by the Committee of Management on 1 December 2016.



Ms S Easson
Treasurer

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

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.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less 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 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

2 Operating deficit

	2016	2015
	£	£
Operating deficit is stated after charging:		
Depreciation of tangible assets	590	5,839
Auditors' remuneration	9,000	11,160
	<u>9,590</u>	<u>17,000</u>

3 Investment income

	2016	2015
	£	£
Bank interest	2,270	2,247
	<u>2,270</u>	<u>2,247</u>

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2016

4	Taxation	2016	2015
		£	£
	Domestic current year tax		
	U.K. corporation tax	453	445
	Adjustment for prior years	5	47
	Total current tax	<u>458</u>	<u>492</u>
5	Tangible fixed assets		Plant and machinery etc
			£
	Cost		
	At 1 July 2015		18,056
	Additions		605
	Disposals		(3,787)
	At 30 June 2016		<u>14,874</u>
	Depreciation		
	At 1 July 2015		14,439
	On disposals		(947)
	Charge for the year		590
	At 30 June 2016		<u>14,082</u>
	Net book value		
	At 30 June 2016		<u>792</u>
	At 30 June 2015		<u>3,617</u>
6	Debtors	2016	2015
		£	£
	Trade debtors	2,869	-
	Other debtors	116,357	74,355
		<u>119,226</u>	<u>74,355</u>

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2016

7	Creditors: amounts falling due within one year	2016 £	2015 £
	Trade creditors	7,122	-
	Taxation and social security	12,086	10,035
	Other creditors	39,910	71,261
		<u>59,118</u>	<u>81,296</u>

8	Statement of movements on profit and loss account	Reserves £
	Balance at 1 July 2015	638,699
	Deficit for the year	(4,339)
	Balance at 30 June 2016	<u>634,360</u>

9 Financial commitments

At 30 June 2016 the company was committed to making the following payments under non-cancellable operating leases in the year to 30 June 2017:

	2016 £	2015 £
Operating leases which expire:		
Within one year	1,449	5,797
Between two and five years	19,942	29,741
	<u>21,391</u>	<u>35,538</u>

10 Related party relationships and transactions

Included in other debtors is £900 (2015 - £1,667) due from Brian McDaid, a member of the Management Committee, in respect of an employee loan. The loan is interest free and repayable over 24 months.

During the year, the Union sold its motor vehicle to the partner of Committee member, Ania Lomax. The car was sold for £4,500 in an arm's length transaction.

AEGIS THE UNION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2016

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2016

	2016		2015
	£	£	£
Turnover			
Union Dues	299,688		217,887
Donations	206,375		176,500
Commissions receivable	6,111		4,025
Union Learning	290,379		287,672
	<u>802,553</u>		<u>686,084</u>
Administrative expenses	<u>(808,704)</u>		<u>(715,363)</u>
Operating loss	(6,151)		(29,279)
Other interest receivable and similar income			
Bank interest received	2,270		2,247
Interest payable			
Bank interest paid	-		(62)
deficit before taxation	<u>(3,881)</u>		<u>(27,094)</u>

AEGIS THE UNION

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	£	£
Administrative expenses		
Wages and salaries (excl. N.I.)	290,889	255,672
Employer's N.I. contributions	27,091	26,593
Staff training	15,771	9,463
Insurance	1,899	7,294
Conference	1,498	11,949
Printing, postage and stationery	3,742	230
Caseworker expenses	1,066	2,828
Telephone	5,569	4,331
Computer running costs	6,270	5,706
Motor vehicle leasing	15,771	15,421
Motor running expenses	14,118	3,215
Assistant General Secretary Travel	12,007	11,391
General Secretary travel and subsistence	5,419	8,561
General Committee travel and subsistence	21,089	14,869
Deputy General Secretary travel and subsistence	4,444	3,430
Legal and professional fees	23,885	8,689
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Profits/losses on disposal of tangibles	(1,660)	-
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	<u>808,704</u>	<u>715,363</u>
