

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21
FOR REPORTING YEARS after 1 March 2017
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 2017

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	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

(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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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

CERTIFICATION OFFICE FOR TRADE UNIONS & EMPLOYERS' ASSOCIATIONS	
19 DEC 2017	
RE	VED

(Revised November 2017)

AEGIS THE UNION

COMPANY INFORMATION

Treasurer

Ms. S Easson

General secretary

Mr. B Linn

Union address

**Aegon UK
Lochside Crescent
Edinburgh Park
Edinburgh
EH12 9SE**

Auditors

**Lynn Cunningham
Chartered Accountant
G6 The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ**

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	1,673	58			1,731
FEMALE	2,633	80			2,713
TOTAL	4,306	138			A 4,444

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

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

4,444
0

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

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		285,954
From Members: Other income from members (specify)		
Settlement agreements	7,360	
Total other income from members		7,360
Total of all income from members		293,314
Investment Income (as at page 12)		1,011
Other Income		
Income from Federations and other bodies (as at page 4)	339,847	
Income from any other sources (as at page 4)	166,969	
Total of other Income (as at page 4)		506,816
		TOTAL INCOME
		801,141
EXPENDITURE		
Benefits to members (as at page 5)		34,027
Administrative expenses (as at page 10)		529,371
Federation and other bodies (specify)		
Union Learn	348,093	
Total expenditure Federation and other bodies		911,491
Taxation		200
		TOTAL EXPENDITURE
		911,691
Surplus (deficit) for year		(110,050)
Amount of general fund at beginning of year		634,360
Amount of general fund at end of year		523,810

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	18,334
Legal fees	10,611	Education and Training services Staff training	15,693
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Computer running costs	7,723	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	18,334	Total (should agree with figure in General Fund)	34,027

(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			

POLITICAL FUND ACCOUNT

(see notes 26 to 35)

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 on purpose set out in section (72) (1) of Trade Union and Labour Relations (Consolidation) Act 1992 Consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A	(as at page ii)		
Expenditure B	(as at page iii)		
Expenditure C	(as at page iv)		
Expenditure D	(as at page v)		
Expenditure E	(as at page vi)		
Expenditure F	(as at page vii)		
Non-political expenditure	(as at page viii)		
	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		

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

(see notes 36 and 37)

	£
Administrative Expenses	
Remuneration and expenses of staff	340,057
Salaries and Wages included in above	£319,269
Auditors' fees	3,600
Legal and Professional fees	5,483
Occupancy costs	
Stationery, printing, postage, telephone, etc.	9,524
Expenses of Executive Committee (Head Office)	64,492
Expenses of conferences	18,000
Other administrative expenses (specify)	
Motor vehicle leasing	18,707
Sundries	8,947
Affiliation fees	22,360
Bank charges	832
Insurance	3,694
Motor expenses	9,590
Lottery	9,475
Caseworker expenses	1,833
Commissions payable	11,664
Other Outgoings	
Interest payable:	
Depreciation	1,113
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	529,371
Charged to:	
General Fund (Page 3)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	529,371

BALANCE SHEET as at

30 June 2017

(see notes 51 to 54)

Previous Year		£	£
792	Fixed Assets (at page 14)		1,241
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
119,226	Sundry debtors		134,106
570,610	Cash at bank and in hand		446,015
	Income tax to be recovered		
2,850	Stocks of goods		1,490
	Others (specify)		
692,686	Total of other assets		581,611
693,478	TOTAL ASSETS		582,852
	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		
12,086	Tax payable		12,214
47,032	Sundry creditors		46,828
	Accrued expenses		
	Provisions		
	Other liabilities		
59,118	TOTAL LIABILITIES		59,042
634,360	TOTAL ASSETS		523,810

FIXED ASSETS ACCOUNT

(see notes 55 to 59)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			14,874			14,874
Additions			1,562			1,562
Disposals			(862)			(862)
Revaluation/Transfer s						
At end of year			15,574			15,574
Accumulated Depreciation						
At start of year			14,082			14,082
Charges for year			1,113			1,113
Disposals			(862)			(862)
Revaluation/Transfer s						
At end of year			14,333			14,333
Net book value at end of year			1,241			1,241
Net book value at end of previous year			792			792

ANALYSIS OF INVESTMENTS

(see notes 60 and 61)

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 62 and 63)

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 64 to 75)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	293,314		293,314
From Investments	1,011		1,011
Other Income (Including increases by revaluation of assets)	506,816		506,816
Total Income	801,141		801,141
EXPENDITURE (Including decreases by revaluation of			
Total Expenditure	911,691		911,691
Funds at beginning of year (Including reserves)	634,360		634,360
Funds at end of year (including reserves)	523,810		523,810
ASSETS			
Fixed Assets			1,241
Investment Assets			
Other Assets			581,611
		Total Assets	582,852
LIABILITIES		Total Liabilities	59,042
NET ASSETS (Total Assets less Total Liabilities)			523,810

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 76 to 82)

Did the union hold any ballots in respect of industrial action during the return period?

YES

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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 **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), 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 **Y/N**

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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 **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), 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 **Y/N**

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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 **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), 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 **Y/N**

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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 **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), 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 **Y/N**

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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 **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), 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 **Y/N**

Use a continuation sheet if necessary

INFORMATION ON INDUSTRIAL ACTION

(see note 83)

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES 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:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

*Categories of Nature of Trade Disputes :

A: terms and conditions of employment, or the physical conditions in which any workers are required 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

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Use a continuation page if necessary

NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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

SEE ATTACHED

ACCOUNTING POLICIES


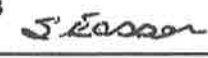
(see notes 86 and 87)

SEE ATTACHED

SIGNATURES TO THE ANNUAL RETURN

(see notes 88 and 89)

Including the accounts and balance sheet contained in the return.

General Secretary's Signature: <u></u> Name: BRIAN LINN Date: <u>28/11/2017</u>	Treasurer's Signature: <u></u> (or other official whose position should be stated) Name: SANDRA EASSON Date: <u>28/11/2017</u>
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CHECK LIST

(see notes 90 and 91)

(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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 100 to 106)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 93 to 99)

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):	LYNN CUNNINGHAM	
Profession(s) or Calling(s):	STATUTORY AUDITOR	
Address(es):	UNIT G6 THE GRANARY COAL ROAD CUPAR FIFE, KY15 5YQ	
Date:	28/11/17	
Contact name and telephone number:	01334 657766	

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
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 100 to 106)

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

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?

YES/NO

2. 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 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


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	28 / 11 / 2017

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

AEGIS THE UNION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

AEGIS THE UNION

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AEGIS THE UNION

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2017

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.



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

27/6/2017

AEGIS THE UNION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AEGIS THE UNION

I have audited the financial statements of Aegis The Union for the year ended 30 June 2017 set out on pages 3 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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. My audit work has been undertaken so that I might state to the union's members those matters I am required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for my audit work, for this report, or for the opinions I 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. My 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 me 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

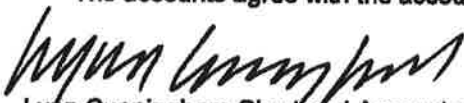
In my opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 30 June 2017 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 my 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.



Lynn Cunningham Chartered Accountant, Statutory Auditor
Unit G6 The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ

Date 27/11/17

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	£	£
Turnover		
Union Dues	285,954	299,688
Donations	153,500	206,375
Commissions receivable	12,919	6,111
Union Learning	339,847	290,379
Settlement Agreements	7,860	-
	<u>800,080</u>	<u>802,553</u>
Administrative Expenses		
Wages and salaries (excl. N.I.)	298,287	290,889
Employer's N.I. contributions	34,310	27,091
Employer's Pension contributions	7,480	-
Staff training	15,693	15,771
Insurance	3,694	1,899
Conference	18,000	1,498
Printing, postage and stationery	2,535	3,742
Caseworker expenses	1,833	1,066
Telephone	4,702	5,569
Computer running costs	7,723	6,270
Advertising	2,287	-
Motor vehicle leasing	18,707	15,771
Motor running expenses	9,590	14,118
Assistant General Secretary Travel	8,598	12,007
General Secretary travel and subsistence	11,630	5,419
General Committee travel and subsistence	39,341	21,089
Deputy General Secretary travel and subsistence	4,923	4,444
Legal and professional fees	12,536	23,885
Audit fees	3,600	9,000
Non-audit fees	3,558	700
Bank charges	832	128
Commissions Payable	11,664	5,296
Lottery	9,475	7,588
Sundry expenses	8,947	9,096
Affiliation fees	22,360	13,795
Union Learning expenses	348,093	313,663
(Gain) on disposal of tangible fixed assets	(50)	(1,660)
Depreciation on computer equipment	1,113	590
	<u>(911,441)</u>	<u>(808,704)</u>
Operating (deficit) before interest and tax c/f	(111,361)	(6,151)

AEGIS THE UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 £	2016 £
Operating (deficit) before interest and tax b/f		(111,361)	(6,151)
Other interest receivable and similar income	3	1,011	2,270
Interest payable and similar charges		-	-
Operating (deficit) before tax		<u>(110,350)</u>	<u>(3,881)</u>
Tax on deficit on ordinary activities		(200)	(458)
Operating (deficit)		<u>(110,550)</u>	<u>(4,339)</u>

AEGIS THE UNION

BALANCE SHEET

AS AT 30 JUNE 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	5		1,241		792
Current assets					
Stocks		1,490		2,850	
Debtors	6	134,106		119,226	
Cash at bank and in hand		446,015		570,610	
		<u>581,611</u>		<u>692,686</u>	
Creditors: amounts falling due within one year	7	<u>(59,042)</u>		<u>(59,118)</u>	
Net current assets			522,569		633,568
Total assets less current liabilities			<u>523,810</u>		<u>634,360</u>
Represented by:					
Reserves	8		<u>523,810</u>		<u>634,360</u>

The financial statements were approved by the Committee of Management on 27/11/2017

S. Eason

Ms S Eason
Treasurer

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

1. Accounting policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with applicable accounting standards. 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 Statement of Compliance

The financial statements for the year ended 30 June 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 July 2015. No restatements were required as a result of the change.

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 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.

1.6 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.

1.7 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 2017

2. Operating deficit

	2017 £	2016 £
Operating deficit is stated after charging:		
Depreciation of tangible assets	1,113	590
Auditors' remuneration	3,600	9,000

3. Investment income

	2017 £	2016 £
Bank Interest	1,011	2,270

4. Taxation

	2017 £	2016 £
Domestic current year tax		
U.K. corporation tax	200	453
Adjustment for prior years	-	5
Total current tax	200	458

AEGIS THE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

5. Tangible fixed assets

	Plant and machinery etc. £
Cost	
At 1 July 2016	14,874
Additions	1,562
Disposals	(862)
At 30 June 2017	<u>15,574</u>
Depreciation	
At 1 July 2016	14,082
On disposals	(862)
Charge for year	1,113
At 30 June 2017	<u>14,333</u>
Net book value	
At 30 June 2017	<u>1,241</u>
At 30 June 2016	<u>792</u>

6. Debtors

	2017 £	2016 £
Trade debtors	6,220	2,869
Other debtors	127,886	118,357
	<u>134,106</u>	<u>119,226</u>

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	-	7,122
Taxation and social security	12,214	12,086
Other creditors and accruals	46,828	39,910
	<u>59,042</u>	<u>59,118</u>

8. Statement of movements on profit and loss account

	Reserves
	£
Balance at 1 July 2016	634,360
Deficit for the year	(110,550)
Balance at 30 June 2017	<u>523,810</u>

9. Financial commitments

At 30 June 2017 the company had future minimum lease payments under non-cancellable operating leases as follows:

	2017	2016
	£	£
Not later than one year	14,731	1,449
Later than 1 year and not later than 5 years	12,371	19,942
Total	<u>27,102</u>	<u>21,391</u>

10. Employees

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

2017	2016
No	No
8	7

11. Related party relationships and transactions

Included in other debtors is £75 (2016 - £900) due from a member of the Management Committee in respect of an employee loan. The loan is interest free and was repaid post year end.

AEGIS THE UNION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2017

AEGIS THE UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2017

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	£	£
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Donations	153,500	206,375
Commissions receivable	12,919	6,111
Union Learning	339,847	290,379
Settlement agreements	7,860	-
	<u>800,080</u>	<u>802,553</u>
Administrative expenses	(911,441)	(808,704)
Operating loss	(111,361)	(6,151)
Other Interest receivable and similar income		
Bank interest received	1,011	2,270
Interest payable		
Bank Interest paid	-	-
Deficit before taxation	(110,350)	(3,881)

AEGIS THE UNION

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	£	£
Administrative expenses		
Wages and salaries (excl. N.I.)	298,287	290,889
Employer's N.I. contributions	34,310	27,091
Employer's Pension contributions	7,460	-
Staff training	15,693	15,771
Insurance	3,694	1,899
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