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- PRINT ON ONE SIDE ONLY

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 2018 |
| List no: | 5028T |
| Head or Main Office address: | 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"/> (Check the appropriate box) |
| General Secretary: | BRIAN LINN |
| Telephone Number: | 0131 549 5474 |
| Contact name for queries regarding the completion of this return: | 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, 2-8 Salsbury 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



(Revised March 2018)

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 | 1,719 | 60 | | | 1,779 |
| FEMALE | 2,774 | 94 | | | 2,868 |
| TOTAL | 4,493 | 154 | | | A 4,647 |

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:

| |
|-------|
| 4,647 |
| 3 |

OFFICERS IN POST

(see note 12)

Please attach as an annex 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 |
|-----------------|---|------------------------------|------|
| | | | |
| | | | |
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| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

AEGIS THE UNION

COMPANY INFORMATION

Treasurer

Ms. S Eason

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**

GENERAL FUND

(see notes 13 to 18)

| | £ | £ |
|--|---------|-----------------------------------|
| INCOME | | |
| From Members: Contributions and Subscriptions | | 279,721 |
| From Members: Other income from members (specify) | | |
| Settlement agreements | 4,400 | |
| | | |
| Total other Income from members | | 4,400 |
| Total of all income from members | | 284,121 |
| Investment income (as at page 12) | | 6,316 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | 348,133 | |
| Income from any other sources (as at page 4) | 163,564 | |
| | | |
| Total of other income (as at page 4) | | 511,697 |
| | | TOTAL INCOME |
| | | 802,134 |
| | | |
| EXPENDITURE | | |
| Benefits to members (as at page 5) | | 24,468 |
| Administrative expenses (as at page 10) | | 461,849 |
| Federation and other bodies (specify) | | |
| Union Learn | 343,655 | |
| | | |
| Total expenditure Federation and other bodies | | 829,972 |
| Taxation | | 725 |
| | | TOTAL EXPENDITURE |
| | | 830,697 |
| | | Surplus (deficit) for year |
| | | (28,563) |
| | | |
| Amount of general fund at beginning of year | | 523,810 |
| | | |
| Amount of general fund at end of year | | 495,247 |

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

| DESCRIPTION | £ | £ |
|--|---------|----------------|
| Federation and other bodies | | |
| Union Learn England | 295,054 | |
| Union Learn Scotland | 39,352 | |
| Union Learn Ireland | 13,727 | |
| | | |
| | | |
| | | |
| TOTAL FEDERATION AND OTHER BODIES | | 348,133 |
| Other Income | | |
| Employer donations | 163,500 | |
| Commission receiveable | 64 | |
| | | |
| | | |
| | | |
| | | |
| TOTAL OTHER INCOME | | 163,564 |
| | | |
| TOTAL OF ALL OTHER INCOME | | 511,697 |

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

| | £ | | £ |
|---|--------|---|---------------------|
| Representation – Employment Related Issues Legal fees | 10,138 | brought forward Education and Training services Staff training | 23,054 1,414 |
| Representation – Non Employment Related Issues | | Negotiated Discount Services | |
| Communications Computer running costs | 12,916 | Salary Costs | |
| Advisory Services | | Other Benefits and Grants (specify) | |
| Dispute Benefits | | | |
| Other Cash Payments | | | |
| carried forward | 23,054 | Total (should agree with figure in General Fund) | 24,468 |

(See notes 21 to 23)

| FUND 2 | | Fund Account | |
|--------------------|---|---------------------|----------|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total Income | | |
| 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 | | |

(See notes 21 to 23)

| FUND 4 | | Fund Account | |
|---|---|---------------------|----------|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total Income | | |
| 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 21 to 23)

| FUND 6 | | Fund Account | |
|--------------------|---|---------------------|----------|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total Income | | |
| 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 24 to 33)

| POLITICAL FUND ACCOUNT 1 | | To be completed by trade unions which maintain their own political fund | |
|--|--|--|--|
| Income | Members contributions and levies | £ | |
| | Investment income (as at page 12) | £ | |
| | Other income (specify) | £ | |
| | Total other income as specified | | |
| | Total income | | |
| Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period | | | |
| Expenditure A | (as at page i) | £ | |
| Expenditure B | (as at page ii) | £ | |
| Expenditure C | (as at page iii) | £ | |
| Expenditure D | (as at page iv) | £ | |
| Expenditure E | (as at page v) | £ | |
| Expenditure F | (as at page vi) | £ | |
| Non-political expenditure | (as at page vii) | £ | |
| | Total expenditure | | |
| | Surplus (deficit) for year | | |
| | Amount of political fund at beginning of year | | |
| | Amount of political fund at the end of year (as 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 | | |
| | 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 | | |

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

POLITICAL FUND ACCOUNT EXPENDITURE (A)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

| Name of political party in relation to which money was expended | Total amount spent during the period £ |
|---|---|
| | |
| | |
| TOTAL | |

POLITICAL FUND ACCOUNT EXPENDITURE (B)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

| Name of political party to which payment was made | Total amount paid during the period £ |
|---|--|
| | |
| TOTAL | |

POLITICAL FUND ACCOUNT EXPENDITURE (C)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see note 33(iii)) | £ | |
|----------------------------|--------------------------------------|---|---|--|
| | | | | |
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| | | | | |
| TOTAL | | | | |

POLITICAL FUND ACCOUNT EXPENDITURE (D)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

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

POLITICAL FUND ACCOUNT EXPENDITURE (E)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

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

| Name of political party | £ |
|-------------------------|---|
| | |
| | |
| TOTAL | |

POLITICAL FUND ACCOUNT EXPENDITURE (F)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

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

| Name of organisation or political party | £ | £ |
|---|--------------|---|
| | | |
| | TOTAL | |

EXPENDITURE FROM THE POLITICAL FUND NOT FALLING WITHIN SECTION 72(1) OF THE TRADE UNION & LABOUR RELATIONS (CONSOLIDATION) ACT 1992

For expenditure not falling within section 72(1) the required information is-

| | | |
|---|--------------------------|----------|
| (a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one | £ | £ |
| | | |
| | Total | |
| | Total expenditure | |
| (b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one | £ | £ |
| | | |
| | Total | |
| | Total expenditure | |
| (c) the total amount of all other money expended | £ | £ |
| | | |
| | Total | |
| | Total expenditure | |

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

(see notes 34 and 35)

| | £ |
|--|----------------|
| Administrative Expenses | |
| Remuneration and expenses of staff | 325,398 |
| Salaries and Wages included in above | £292,617 |
| Auditors' fees | 3,600 |
| Legal and Professional fees | 3,276 |
| Occupancy costs | |
| Stationery, printing, postage, telephone, etc. | 15,716 |
| Expenses of Executive Committee (Head Office) | 43,390 |
| Expenses of conferences | 924 |
| Other administrative expenses (specify) | |
| Motor vehicle leasing | 20,341 |
| Sundries | 3,031 |
| Affiliation fees | 23,006 |
| Bank charges | 873 |
| Insurance | 3,450 |
| Motor expenses | 3,928 |
| Lottery | 8,650 |
| Caseworker expenses | 2,468 |
| Commissions payable | 74 |
| Other Outgoings | |
| Interest payable: | |
| Depreciation | 722 |
| Bad debts | 500 |
| Outgoings on land and buildings (specify) | |
| Investment property expenses | 2,502 |
| Other outgoings (specify) | |
| Total | 461,849 |
| Charged to: | |
| General Fund (Page 3) | |
| Fund (Account) | |
| Fund (Account) | |
| Fund (Account) | |
| Total | 461,849 |

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

(see notes 36 to 46)

| Office held | Gross Salary | Employers N.I. contributions | Pension Contributions | Benefits | | Total |
|-------------------|--------------|------------------------------|-----------------------|---------------------------------|----------------------|-----------|
| | | | | Description | Value | |
| | | | | | £ | |
| General Secretary | 67,345.35 | 8,157.45 | 2,145.48 | Life/Medical Ins Car Benefit | 5,250.57 9,145.00 | 92,043.85 |
| | | | | | | |
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ANALYSIS OF INVESTMENT INCOME

(see notes 47 and 48)

| | Political Fund £ | | Other Fund(s) £ |
|--|------------------------|--|-----------------------|
| Rent from land and buildings | | | 5,700 |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | 616 |
| Other investment income (specify) | | | |
| | | | |
| Total investment income | | | 6,316 |
| Credited to: | | | |
| General Fund (Page 3) | | | |
| Fund (Account) | | | |
| Fund (Account) | | | |
| Fund (Account) | | | |
| Fund (Account) | | | |
| Fund (Account) | | | |
| Political Fund | | | |
| | | | |
| Total Investment Income | | | 6,316 |

BALANCE SHEET as at

30 JUNE 2018

(see notes 49 to 52)

| Previous Year | | £ | £ |
|---------------|---|---|---------|
| 1,241 | Fixed Assets (at page 14) | | 185,270 |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| 134,106 | Sundry debtors | | 136,333 |
| 446,015 | Cash at bank and in hand | | 239,772 |
| | Income tax to be recovered | | |
| 1,490 | Stocks of goods | | 2,570 |
| | Others (specify) | | |
| 581,611 | Total of other assets | | 378,675 |
| | TOTAL ASSETS | | 563,945 |
| | | | |
| | 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 | | |
| 12,214 | Tax payable | | 11,790 |
| 46,828 | Sundry creditors | | 56,908 |
| | Accrued expenses | | |
| | Provisions | | |
| | Other liabilities | | |
| 59,042 | TOTAL LIABILITIES | | 68,698 |
| 523,810 | TOTAL ASSETS | | 495,247 |

FIXED ASSETS ACCOUNT

(see notes 53 to 57)

| | Land and Buildings | | Furniture and Equipment £ | Motor Vehicles £ | Not used for union business £ | Total £ |
|---|--------------------|----------------|------------------------------|---------------------|----------------------------------|------------|
| | Freehold £ | Leasehold £ | | | | |
| Cost or Valuation | | | | | | |
| At start of year | | | 15,574 | | | 15,574 |
| Additions | | 184,751 | | | | 184,751 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | 184,751 | 15,574 | | | 200,325 |
| Accumulated Depreciation | | | | | | |
| At start of year | | 0 | 14,333 | | | 14,333 |
| Charges for year | | | 722 | | | 722 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | 0 | 15,055 | | | 15,055 |
| Net book value at end of year | | 184,751 | 519 | | | 185,270 |
| Net book value at end of previous year | | 0 | 1,241 | | | 1,241 |

ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

| 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 60 and 61)

| | | | |
|--|---|------------------------------|--|
| Does the union, or any constituent part of the union, have a controlling interest in any limited company? | | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> |
| If YES name the relevant companies: | | | |
| COMPANY NAME | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) | | |
| | | | |
| | | | |
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| | | | |
| Are the shares which are controlled by the union registered in the names of the union's trustees? | | YES <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 | | |
| | | | |
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SUMMARY SHEET

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|--------------------------|---------------------|
| INCOME | | | |
| From Members | 284,121 | | 284,121 |
| From Investments | 6,316 | | 6,316 |
| Other Income (including increases by revaluation of assets) | 511,697 | | 511,697 |
| Total Income | 802,134 | | 802,134 |
| EXPENDITURE (including decreases by revaluation of assets) | | | |
| Total Expenditure | 830,697 | | 830,697 |
| Funds at beginning of year (including reserves) | 523,810 | | 523,810 |
| Funds at end of year (including reserves) | 495,247 | | 495,247 |
| ASSETS | | | |
| Fixed Assets | | | 185,270 |
| Investment Assets | | | |
| Other Assets | | | 378,675 |
| | | Total Assets | 563,945 |
| LIABILITIES | | | |
| | | Total Liabilities | 68,698 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 495,247 |

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 74 to 80)

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot 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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot 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 | 1 |
| Number of Individuals answering "No" to the question | 2 |
| Number of invalid or otherwise spoiled voting papers returned | 3 |
| * 1-3 should total "Number of votes cast in the ballot" | |
| 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 | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot 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 | 1 |
| Number of Individuals answering "No" to the question | 2 |
| Number of invalid or otherwise spoiled voting papers returned | 3 |
| * 1-3 should total "Number of votes cast in the ballot" | |
| 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 | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot 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 | 1 |
| Number of Individuals answering "No" to the question | 2 |
| Number of invalid or otherwise spoiled voting papers returned | 3 |
| * 1-3 should total "Number of votes cast in the ballot" | |
| 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 | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N | |

Use a continuation sheet if necessary

INFORMATION ON INDUSTRIAL ACTION

(see note 81)

***Categories of Nature of Trade Dispute :**

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

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. Number of days of industrial action:

4. 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. Number of days of industrial action:

4. 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. Number of days of industrial action:

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

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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. Number of days of industrial action:

4. 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* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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 82 and 83)

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

SEE ATTACHED

ACCOUNTING POLICIES



(see notes 84 and 85)

SEE ATTACHED

SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

Including the accounts and balance sheet contained in the return.

| | |
|--|---|
| <p>General Secretary's Signature: </p> <p>Name: BRIAN LINN</p> <p>Date: 27/11/18</p> | <p>Treasurer's Signature: </p> <p>(or other official whose position should be stated)</p> <p>Name: SANDRA EASSON</p> <p>Date: 27-11-18</p> |
|--|---|

CHECK LIST

(see notes 88 and 89)

(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 23 and 25 and Notes 86 and 95) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 24 and 25 and Notes 2 and 92) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| IS A RULE BOOK ENCLOSED? (see Notes 8 and 88) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| A MEMBER'S STATEMENT IS: (see Note 104) | ENCLOSED | <input type="checkbox"/> | TO FOLLOW | <input checked="" type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 62) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 97 to 103) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |

AUDITOR'S REPORT

(see notes 92 to 95)

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

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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 92)

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 note 92)

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 92)

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 GRANRY COAL ROAD CUPAR FIFE, KY15 5YQ | |
| Date: | 27/11/18 | |
| 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 97 to 103)

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 (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 | 27 / 11 / 18 |

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

AEGIS THE UNION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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
66 The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ**

Bankers

**Unity Trust bank
Nine Brindley Place
Birmingham
B1 2HB**

AEGIS THE UNION

CONTENTS

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| Independent auditors' report | 2 - 4 |
| Income and expenditure account | 5 - 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 11 |

AEGIS THE UNION

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2018

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.

 27/11/18

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

AEGIS THE UNION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AEGIS THE UNION

Opinion

I have audited the financial statements of Aegis The Union for the year ended 30 June 2018 which comprise the income and expenditure account, balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In my opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30 June 2018 and of its income and expenditure 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 section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Union in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in which the ISAs (UK) require me to report to you where:

- the Committee of Management's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Committee of Management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

AEGIS THE UNION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AEGIS THE UNION

Other Information

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

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

I have nothing to report in this regard.

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- there was a failure to obtain all the information and explanations which, to the best of my knowledge and belief, are necessary for the purpose of the audit; or
- certain disclosures of Committee of Management's remuneration specified by law are not made; or
- I have not received all the information and explanations I require for my audit.

Respective responsibilities of Committee of Management

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, and for such internal control as the Committee of Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee of Management are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

AEGIS THE UNION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AEGIS THE UNION

Auditor's responsibilities for the audit of the financial statements

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

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



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

Date

27/11/18

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2018

| | Notes | 2018 £ | 2017 £ |
|--|-------|------------------|------------------|
| Turnover | | | |
| Union Dues | | 279,721 | 285,954 |
| Donations | | 183,500 | 153,500 |
| Commissions Receivable | | 64 | 12,919 |
| Union Learning | | 348,133 | 339,847 |
| Settlement Agreements | | 4,400 | 7,880 |
| Flat Rental Income | 3 | 5,700 | - |
| | | <u>801,518</u> | <u>800,080</u> |
| Administrative Expenses | | | |
| Wages and salaries (excl. N.I.) | | 274,200 | 298,287 |
| Employer's N.I. contributions | | 31,530 | 34,310 |
| Employer's Pension contributions | | 19,868 | 7,460 |
| Staff training | | 1,414 | 15,693 |
| insurance | | 3,400 | 3,000 |
| Conference | | 924 | 18,000 |
| Printing, postage and stationery | | 4,242 | 2,535 |
| Caseworker expenses | | 2,468 | 1,833 |
| Telephone | | 3,985 | 4,702 |
| Computer running costs | | 12,916 | 7,723 |
| Advertising | | 7,489 | 2,287 |
| Motor vehicle leasing | | 20,341 | 18,707 |
| Motor running expenses | | 3,928 | 9,590 |
| Assistant General Secretary Travel | | 9,883 | 8,598 |
| General Secretary travel and subsistence | | 7,282 | 11,630 |
| General Committee travel and subsistence | | 21,788 | 39,341 |
| Deputy General Secretary travel and subsistence | | 4,457 | 4,923 |
| Legal and professional fees | | 10,138 | 12,536 |
| Audit fees | | 3,600 | 3,600 |
| Non-audit fees | | 3,278 | 3,558 |
| Bank charges | | 873 | 832 |
| Commissions Payable | | 74 | 11,664 |
| Lottery | | 8,650 | 9,475 |
| Sundry expenses | | 3,031 | 8,947 |
| Flat rental expenses | | 2,502 | - |
| Affiliation fees | | 23,006 | 22,360 |
| Union Learning expenses | | 343,655 | 348,093 |
| Bad debts written off | | 500 | - |
| (Gain) on disposal of tangible fixed assets | | - | (50) |
| Depreciation on tangible fixed assets | 5 | 722 | 1,113 |
| | | <u>(829,972)</u> | <u>(911,441)</u> |
| Operating (deficit) before interest and tax c/f | | (28,454) | (111,361) |

AEGIS THE UNION**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 JUNE 2018**

| | Notes | 2018 £ | 2016 £ |
|--|--------------|-------------------|-------------------|
| Operating (deficit) before interest and tax b/f | | (28,454) | (111,361) |
| Other interest receivable and similar income | 3 | 616 | 1,011 |
| Interest payable and similar charges | | - | - |
| Operating (deficit) before tax | | (27,838) | (110,350) |
| Tax on deficit on ordinary activities | | (725) | (200) |
| Operating (deficit) | | (28,563) | (110,550) |

AEGIS THE UNION

BALANCE SHEET

AS AT 30 JUNE 2018

| | Notes | 2018 £ | £ | 2017 £ | £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 5 | | 185,270 | | 1,241 |
| Current assets | | | | | |
| Stocks | | 2,570 | | 1,490 | |
| Debtors | 6 | 136,333 | | 134,106 | |
| Cash at bank and in hand | | 239,772 | | 446,015 | |
| | | <u>378,675</u> | | <u>581,611</u> | |
| Creditors: amounts falling due within one year | 7 | <u>(68,698)</u> | | <u>(59,042)</u> | |
| Net current assets | | | 309,977 | | 522,569 |
| Total assets less current liabilities | | | <u>495,247</u> | | <u>523,810</u> |
| Represented by: | | | | | |
| Reserves | 8 | | <u>495,247</u> | | <u>523,810</u> |

The financial statements were approved by the Committee of Management on

S. Eason 27/11/18

Ms S Eason
Treasurer

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

1. Accounting policies

1.1 Basis of Preparation

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

1.2 Going concern

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

1.3 Income

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

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

1.4 Tangible fixed assets and depreciation

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

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

1.5 Investment property

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

1.6 Leasing

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

1.7 Stock

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

1.8 Employee Benefits

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

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

2. Operating deficit

| | 2018 £ | 2017 £ |
|---|--------------|--------------|
| Operating deficit is stated after charging: | | |
| Depreciation of tangible assets | 722 | 1,113 |
| Auditors' remuneration | 3,600 | 3,600 |
| | <u>3,600</u> | <u>3,600</u> |

3. Investment Income

| | 2018 £ | 2017 £ |
|--------------------------------|--------------|--------------|
| Bank Interest | 616 | 1,011 |
| Rental Income | 5,700 | - |
| Total Investment Income | <u>6,316</u> | <u>1,011</u> |

4. Taxation

| | 2018 £ | 2017 £ |
|----------------------------|------------|------------|
| Domestic current year tax | | |
| U.K. corporation tax | 725 | 200 |
| Adjustment for prior years | - | - |
| Total current tax | <u>725</u> | <u>200</u> |

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

5. Tangible fixed assets

| | Investment Property £ | Plant & Equipment £ | Total £ |
|-----------------------|-----------------------------|---------------------------|------------|
| Cost | | | |
| At 1 July 2017 | - | 15,574 | 15,574 |
| Additions | 184,751 | - | 184,751 |
| Disposals | - | - | - |
| At 30 June 2018 | 184,751 | 15,574 | 200,325 |
| Depreciation | | | |
| At 1 July 2017 | - | 14,333 | 14,333 |
| On disposals | - | - | - |
| Charge for year | - | 722 | 722 |
| At 30 June 2018 | - | 15,055 | 15,055 |
| Net book value | | | |
| At 30 June 2018 | 184,751 | 519 | 185,270 |
| At 30 June 2017 | - | 1,241 | 1,241 |

6. Debtors

| | 2018 £ | 2017 £ |
|---------------|----------------|----------------|
| Trade debtors | 400 | 6,220 |
| Other debtors | 135,933 | 127,886 |
| | <u>136,333</u> | <u>134,106</u> |

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

7. Creditors: amounts falling due within one year

| | 2018 £ | 2017 £ |
|------------------------------|---------------|---------------|
| Trade creditors | - | - |
| Taxation and social security | 11,790 | 12,214 |
| Other creditors and accruals | 56,908 | 46,828 |
| | <u>68,698</u> | <u>59,042</u> |

8. Statement of movements on profit and loss account

| | Reserves £ |
|-------------------------|----------------|
| Balance at 1 July 2017 | 523,810 |
| Deficit for the year | (28,583) |
| Balance at 30 June 2018 | <u>495,247</u> |

9. Financial commitments

At 30 June 2018 the company had future minimum lease payments under non-cancellable operating leases as follows:

| | 2018 £ | 2017 £ |
|--|---------------|---------------|
| Not later than one year | 1,474 | 14,731 |
| Later than 1 year and not later than 5 years | 26,780 | 12,371 |
| Total | <u>28,253</u> | <u>27,102</u> |

10. Employees

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

| 2018 No | 2017 No |
|------------|------------|
| 8 | 8 |

11. Related party relationships and transactions

Included in other debtors is £Nil (2017 - £75) due from a member of the Management Committee in respect of an employee loan.

AEGIS THE UNION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2018

AEGIS THE UNION**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 JUNE 2018**

| Turnover | 2018 | 2017 |
|---|------------------------|-------------------------|
| | £ | £ |
| Union Dues | 279,721 | 285,954 |
| Donations | 163,500 | 153,500 |
| Commissions receivable | 64 | 12,919 |
| Union Learning | 348,133 | 339,847 |
| Settlement agreements | 4,400 | 7,860 |
| Flat Rental income | 5,700 | - |
| | <u>801,518</u> | <u>800,080</u> |
| Administrative expenses | (829,972) | (911,441) |
| Operating loss | (28,454) | (111,361) |
| Other interest receivable and similar income | | |
| Bank interest received | 616 | 1,011 |
| Interest payable | | |
| Bank interest paid | - | - |
| Deficit before taxation | <u>(27,838)</u> | <u>(110,350)</u> |

AEGIS THE UNION

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2018

| | 2018 | 2017 |
|---|----------------|----------------|
| | £ | £ |
| Administrative expenses | | |
| Wages and salaries (excl. N.I.) | 274,200 | 298,287 |
| Employer's N.I. contributions | 31,530 | 34,310 |
| Employer's Pension contributions | 19,668 | 7,480 |
| Staff training | 1,414 | 15,693 |
| Insurance | 3,450 | 3,694 |
| Conference | 924 | 18,000 |
| Printing, postage and stationery | 4,242 | 2,535 |
| Caseworker expenses | 2,468 | 1,833 |
| Telephone | 3,985 | 4,702 |
| Computer running costs | 12,916 | 7,723 |
| Advertising | 7,489 | 2,287 |
| Motor Vehicle leasing | 20,341 | 18,707 |
| Motor running expenses | 3,928 | 9,590 |
| Assistant General Secretary Travel | 9,883 | 8,598 |
| General Secretary travel and subsistence | 7,262 | 11,630 |
| General Committee travel and subsistence | 21,788 | 39,341 |
| Deputy General Secretary travel and subsistence | 4,457 | 4,823 |
| Legal and professional fees | 10,138 | 12,536 |
| Audit fees | 3,600 | 3,600 |
| Non-audit fees | 3,276 | 3,558 |
| Bank charges | 873 | 832 |
| Commissions Payable | 74 | 11,664 |
| Lottery | 8,650 | 9,475 |
| Sundry expenses | 3,031 | 8,947 |
| Flat rental expenses | 2,502 | - |
| TUC affiliation fees | 23,006 | 22,360 |
| Union Learning expenses | 343,655 | 348,093 |
| Bad debts written off | 500 | - |
| (Gain) on disposal of tangible fixed assets | - | (50) |
| Depreciation on tangible fixed assets | 722 | 1,113 |
| | <u>829,972</u> | <u>911,441</u> |

