

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

AEGIS THE UNION

Year ended:

30 JUNE 2019

List number:

5028T

Head or Main Office address:

AEGON UK PLC
LOCHSIDE CRESCENT
EDINBURGH PARK
EDINBURGH
EH12 9SE

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

Yes

No

(Tick as appropriate)

Website address (if available)

www.aegistheunion.co.uk

General Secretary:

BRIAN LINN

Telephone Number:

0131 549 5474

Contact name for queries regarding the completion of this return:

FIONA STEELE

Telephone Number:

0131 549 2263

E-mail:

Fiona.Steele@aegistheunion.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 3802.

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.



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	1,599	75			1,674
Female	2,632	106			2,738
Total	4,231	181			A 4,412

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

4,412
0

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

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Assistant Secretary General	Neil Crew	Sandra Easson	31/12/2018

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Brian Linn	General Secretary
Fiona Steele	Deputy General Secretary & Treasurer
Ania Lomax	Assistant General Secretary – Chair of Yorkshire Branch
Brian McDaid	Assistant General Secretary – Chair of Skipton Branch
Sandra Easson	Assistant General Secretary – Chair of Aegon Branch

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		267,289
From Members: Other income from members (specify)		
Settlement Agreements	7,900	
		7,900
Total other income from members		7,900
Total of all income from members		275,189
Investment income (as at page 12)		10,985
Other Income		
Income from Federations and other bodies (as at page 4)	352,343	
Income from any other sources (as at page 4)	166,564	
		518,907
Total of other income (as at page 4)		518,907
		Total Income
		805,081
Expenditure		
Benefits to members (as at page 5)		31,922
Administrative expenses (as at page 10)		454,095
Federation and other bodies (specify)		
Union Learn	336,863	
		336,863
Total expenditure Federation and other bodies		336,863
Taxation		1,240
		Total expenditure
		824,120
		Surplus (deficit) for year
		(19,039)
Amount of general fund at beginning of year		495,247
Amount of general fund at end of year		476,208

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Union Learn England	300,056	
Union Learn Scotland	36,941	
Union Learn Ireland	15,346	
Total federation and other bodies		352,343
Other income		
Employer Donations	166,000	
Commission Receivable	564	
Total other income		166,564
Total of all other Income		518,907

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	22,036
Legal Fees	7,696	Education and Training services	
		Staff Training	9,886
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Computer Running Costs	14,340		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	22,036	Total (should agree with figure in General Fund)	31,922

Accounts other than the revenue account/general fund

(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	
	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 9vi 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))	£
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		318,803
Salaries and Wages included in above	£248,771	
Auditors' fees		3,600
Legal and Professional fees		2,396
Occupancy costs		
Stationery, printing, postage, telephone, etc.		11,846
Expenses of Executive Committee (Head Office)		40,737
Expenses of conferences		5,276
Other administrative expenses (specify)		
Motor Vehicle Leasing		19,610
Sundries		386
Affiliation Fees		24,675
Bank Charges		681
Insurance		3,409
Motor Expenses		5,291
Lottery		9,219
Caseworker Expenses		350
Commissions Payable		2,389
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Depreciation		970
Other outgoings (specify)		
Investment Property Expenses		4,457
		Total
		454,095
Charged to:		
	General Fund (Page 3)	454,095
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
		Total
		454,095

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description Value £		
General Secretary	65,977.95	7,934.28	5,132.00	Car Benefit Life/Medical Ins	9,273.00 5,480.52	88,665.75

Analysis of Investment Income
(see notes 47 and 48)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		10,494
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		491
Other investment income (specify)		
		10,985
	Total investment income	10,985
	Credited to:	
	General Fund (Page 3)	10,985
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Political Fund	
	Total Investment Income	10,985

Balance sheet as at

30 JUNE 2019

(see notes 49 to 52)

Previous Year		£	£
185,270	Fixed Assets (at page 14)		185,644
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
136,333	Sundry debtors		161,602
239,772	Cash at bank and in hand		202,824
	Income tax to be recovered		
2,570	Stocks of goods		980
	Others (specify)		
378,675	Total of other assets		365,406
563,945	Total assets		551,050
	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		
(11,790)	Tax payable		(14,402)
(56,908)	Sundry creditors		(60,440)
	Accrued expenses		
	Provisions		
	Other liabilities		
(68,698)	Total liabilities		(74,842)
495,247	Total assets		476,208

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						
Additions		184,751	15,574			200,325
Disposals			1,344			1,344
Revaluation/Transfers						
At end of year		184,751	16,918			201,669
Accumulated Depreciation						
At start of year						
Charges for year		0	15,055			15,055
Disposals			970			970
Revaluation/Transfers						
At end of year		0	16,025			16,025
Net book value at end of year		184,751	893			185,644
Net book value at end of previous year		184,751	519			185,270

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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet
(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	275,189		275,189
From Investments	10,985		10,985
Other Income (including increases by revaluation of assets)	518,907		518,907
Total Income	805,081		805,081
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	824,120		824,120
Funds at beginning of year (including reserves)	495,247		495,247
Funds at end of year (including reserves)	476,208		476,208
Assets			
Fixed Assets			185,644
Investment Assets			
Other Assets			365,406
Total Assets			551,050
Liabilities			
Total Liabilities			74,842
Net assets (Total Assets less Total Liabilities)			476,208

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: []⁰

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot []¹

Number of votes cast in the ballot []²

Number of individuals answering "Yes" to the question []³

Number of individuals answering "No" to the question []⁴

Number of invalid or otherwise spoiled voting papers returned []⁵

* 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 []¹

Number of votes cast in the ballot []²

Number of individuals answering "Yes" to the question []³

Number of individuals answering "No" to the question []⁴

Number of invalid or otherwise spoiled voting papers returned []⁵

* 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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 [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

*** 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)

use a continuation page if necessary

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)

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. Please send the return with the original signatures. Copies will not be accepted.

<p>Secretary's Signature: TREASURER'S <i>Rona Steele</i> Name: <i>RONA STEELE</i> Date: <i>26/11/19</i></p>	<p>Chairman's Signature: <i>Brian Linn</i> (or other official whose position should be stated) <i>GENERAL SECRETARY</i> Name: <i>BRIAN LINN</i> Date: <i>26/11/19</i></p>
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Is a rule book enclosed? (see Notes 8 and 88)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
A member's statement is: (see Note 104)	<input checked="" type="checkbox"/> Enclosed	<input type="checkbox"/> To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	

Checklist for auditor's report

(see notes 90 to 96)

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 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)

Please explain in your report overleaf or attached.

YES AS PER AUDIT REPORT IN THE YEAR END ACCOUNTS

2. 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)

Please explain in your report overleaf or attached.


YES AS PER AUDIT REPORT IN THE YEAR END ACCOUNTS

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

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 BUSINESS CENTRE, COAL ROAD, CUPAR, FIFE KY15 5YQ	
Date:	26/11/19	
Contact name for enquiries 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	26/11/19

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

7. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	-	-
Taxation and social security	14,402	11,790
Other creditors and accruals	60,440	56,908
	<u>74,842</u>	<u>68,698</u>

8. Statement of movements on profit and loss account

	Reserves £
Balance at 1 July 2018	495,247
(Loss) for the year	(19,039)
Balance at 30 June 2019	<u>476,208</u>

9. Financial commitments

At 30 June 2019 the company had future minimum lease payments under non-cancellable operating leases as follows:

	2019 £	2018 £
Not later than one year	-	1,474
Later than 1 year and not later than 5 years	29,280	26,780
Total	<u>29,280</u>	<u>28,254</u>

10. Employees

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

	2019 No	2018 No
	9	8

AEGIS THE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

5. Tangible fixed assets

	Investment Property £	Plant & Equipment £	Total £
Cost			
At 1 July 2018	184,751	15,574	200,325
Additions	-	1,344	1,344
Disposals	-	-	-
At 30 June 2019	<u>184,751</u>	<u>16,918</u>	<u>201,669</u>
Depreciation			
At 1 July 2018	-	15,055	15,055
On disposals	-	-	-
Charge for year	-	970	970
At 30 June 2019	<u>-</u>	<u>16,025</u>	<u>16,025</u>
Net book value			
At 30 June 2019	<u>184,751</u>	<u>893</u>	<u>185,644</u>
At 30 June 2018	<u>184,751</u>	<u>519</u>	<u>185,270</u>

6. Debtors

	2019 £	2018 £
Trade debtors	3,700	400
Other debtors	157,902	135,933
	<u>161,602</u>	<u>136,333</u>

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

2. Operating deficit

	2019 £	2018 £
Operating deficit is stated after charging:		
Depreciation of tangible assets	970	722
Auditors' remuneration	3,600	3,600

3. Investment Income

	2019 £	2018 £
Bank Interest	491	616
Rental Income	10,494	5,700
Total Investment Income	10,985	6,316

4. Taxation

	2019 £	2018 £
Domestic current year tax		
U.K. corporation tax	1,240	725
Adjustment for prior years	-	-
Total current tax	1,240	725

AEGIS THE UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

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

BALANCE SHEET

AS AT 30 JUNE 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	5		185,644		185,270
Current assets					
Stocks		980		2,570	
Debtors	6	161,602		136,333	
Cash at bank and in hand		202,824		239,772	
		<u>365,406</u>		<u>378,675</u>	
Creditors: amounts falling due within one year	7	<u>(74,842)</u>		<u>(68,698)</u>	
Net current assets			290,564		309,977
Total assets less current liabilities			<u>476,208</u>		<u>495,247</u>
Represented by:					
Reserves	8		<u>476,208</u>		<u>495,247</u>

The financial statements were approved by the Committee of Management on

26/11/2019

FIONA STEELE

FIONA STEELE

Treasurer

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 £	2018 £
Operating (deficit) before interest and tax b/f		(18,290)	(28,454)
Other interest receivable and similar income	3	491	616
Interest payable and similar charges		-	-
Operating (deficit) before tax		(17,799)	(27,838)
Tax on deficit on ordinary activities		(1,240)	(725)
Operating (deficit)		(19,039)	(28,563)

AEGIS THE UNION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 £	2018 £
Turnover			
Union Dues		267,289	279,721
Donations		168,000	163,500
Commissions Receivable		564	64
Union Learning		352,343	348,133
Settlement Agreements		7,900	4,400
Flat Rental Income	3	10,494	5,700
		<u>804,590</u>	<u>801,518</u>
Administrative Expenses			
Wages and salaries (excl. N.I.)		261,126	274,200
Employer's N.I. contributions		30,281	31,530
Employer's Pension contributions		27,396	19,668
Staff training		9,886	1,414
Insurance		3,409	3,450
Conference		5,276	924
Printing, postage and stationery		1,915	4,242
Caseworker expenses		350	2,468
Telephone		4,074	3,985
Computer running costs		14,340	12,916
Advertising		5,857	7,489
Motor vehicle leasing		19,610	20,341
Motor running expenses		5,291	3,928
Assistant General Secretary Travel		6,438	9,883
General Secretary travel and subsistence		8,388	7,262
General Committee travel and subsistence		21,849	21,788
Deputy General Secretary travel and subsistence		4,062	4,457
Legal and professional fees		7,696	10,138
Audit fees		3,600	3,600
Non-audit fees		2,396	3,276
Bank charges		681	873
Commissions Payable		2,389	74
Lottery		9,219	8,650
Sundry expenses		386	3,031
Flat rental expenses		4,457	2,502
Affiliation fees		24,675	23,006
Union Learning expenses		336,863	343,655
Bad debts written off		-	500
(Gain) on disposal of tangible fixed assets		-	-
Depreciation on tangible fixed assets	5	970	722
		<u>(822,880)</u>	<u>(829,972)</u>
Operating (deficit) before interest and tax c/f		(18,290)	(28,454)

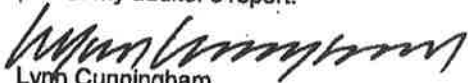
AEGIS THE UNION

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

Date 26/11/19

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

Opinion

I have audited the financial statements of Aegis The Union for the year ended 30 June 2019 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 2019 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 28,32 and 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

STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2019

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.

 26/11/19

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

AEGIS THE UNION

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AEGIS THE UNION

COMPANY INFORMATION

Treasurer

Mrs Fiona Steele (appointed 25 June 2019)
Mrs. Pauline Tillotson (resigned 25 June 2019)

General secretary

Mr. Brian 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

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

AEGIS THE UNION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS ASSOCIATIONS
06 JAN 2020
RECEIVED

AEGIS THE UNION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2019

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS ASSOCIATIONS
06 JAN 2020
RECEIVED

AEGIS THE UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	£	£
Turnover		
Union Dues	267,289	279,721
Donations	166,000	163,500
Commissions receivable	564	64
Union Learning	352,343	348,133
Settlement agreements	7,900	4,400
Flat Rental Income	10,494	5,700
	<u>804,590</u>	<u>801,518</u>
Administrative expenses	<u>(822,880)</u>	<u>(829,972)</u>
Operating loss	(18,290)	(28,454)
Other Interest receivable and similar Income		
Bank interest received	491	616
Interest payable		
Bank interest paid	<u>(17,799)</u>	<u>(27,838)</u>
Deficit before taxation		

AEGIS THE UNION

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	£	£
Administrative expenses		
Wages and salaries (excl. N.I.)		
Employer's N.I. contributions	261,126	274,200
Employer's Pension contributions	30,281	31,530
Staff training	27,396	19,668
Insurance	9,886	1,414
Conference	3,409	3,450
Printing, postage and stationery	5,276	924
Caseworker expenses	1,915	4,242
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General Secretary travel and subsistence	6,438	9,883
General Committee travel and subsistence	8,388	7,262
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Legal and professional fees	4,062	4,457
Audit fees	7,696	10,138
Non-audit fees	3,600	3,600
Bank charges	2,396	3,276
Commissions Payable	691	873
Lottery	2,389	74
Sundry expenses	9,219	8,650
Flat rental expenses	386	3,031
TUC affiliation fees	4,457	2,502
Union Learning expenses	24,675	23,006
Bad debts written off	336,863	343,655
(Gain) on disposal of tangible fixed assets	-	500
Depreciation on tangible fixed assets	-	-
	970	722
	<u>822,880</u>	<u>829,972</u>

Statement to Members

AEGIS THE UNION

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR YEAR ENDED 30 JUNE 2019 AS REQUIRED BY SECTION 32A TRADE UNION & LABOUR RELATIONS (CONS.) ACT 1992

Income and Expenditure

The total income of the union for the period was £805,081. This amount included payments of £267,289 in respect of membership income of the union. The union's total expenditure for the period was £824,120.

Political Fund

In line with Aegis' constitution, there is no Political Fund.

Salary paid & other benefits provided to the General Secretary

The General Secretary of the union was paid £65,977.95 in respect of salary and £14,753 in respect of benefits in the period. **19.88%**

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct. The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State), and the police. Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials, he should consider obtaining independent legal advice.

Auditor's report

Please refer to the accounts for the period which are available to view on the Aegis the Union website, www.aegistheunion.co.uk.



"A member could come and talk to me about anything that might be on their mind, even if it's just to get something off their chest."

Fredrick Markham Aegis Representative

Quicklinks: [Join Us \(/join-us/\)](#) [Recognition Agreement \(/recognition-agreement/\)](#) [Constitution \(/constitution/\)](#) [Statement to Members \(/statement-to-members/\)](#) [Secretary Report \(/general-secretary-report/\)](#) [Aegis Accounts \(/aegis-accounts/\)](#) [Treasurers Report \(/treasurers-report/\)](#)

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