

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	National Union of Rail, Maritime and Transport Workers				
Year ended:	31 December 2023				
List no:	715T				
Head or Main Office address:	Unity House				
	39, Charlton Street				
	London				
Postcode	NW1 1JD				
Website address (if available)	<a href="https://www.rmt.org.uk">https://www.rmt.org.uk</a>				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(‘X’ in appropriate box)
General Secretary:	Mick Lynch				
Telephone Number:	020 7387 4771				
Contact name for queries regarding the completion of this return	Deepti Arora				
Telephone Number:	020 7529 8843				
E-mail:	D.Arora@rmt.org.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

You should send the annual return to the following email address stating the name of the union in subject:

[returns@certoffice.org](mailto:returns@certoffice.org)

# Contents

Trade Union's details.....	1
Return of members .....	2
Change of officers.....	2
Officers in post.....	2a
General fund .....	3
Analysis of income from federation and other bodies and other income .....	4
Analysis of benefit expenditure shown at general fund .....	5
Accounts other than the revenue account/general fund .....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses .....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account .....	14
Analysis of investments .....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies) .....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued) .....	25
Membership audit certificate .....	i-iii
Guidance on completion.....	26

# 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
	78,372	202	66	249	78,889
<b>Total</b>	78,372	202	66	249	A 78,889

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

78,629

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

1,764

## 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
Regional Organiser (Scotland)	Jake Molloy	Ann Joss	24 April 2023
Regional Organiser (Manchester & North)	John Tilley	Steve Shaw	12 June 2023

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:

## Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Alex Gordon	President - 1-Jan-2022
Michael Lynch	General Secretary - 4-May-2021
Eddie Dempsey	Senior Assistant General Secretary - 26-Oct-2021
John Leach	Assistant General Secretary - 10-Jun-2022
Darren Procter	National Secretary - 2-Jun-2018
Mark Carden	Assistant National Secretary - 4-Apr-2011
Michael Hogg	Regional Organiser - 30-Nov-2009
Daren Ireland	Regional Organiser - 5-Nov-2013
Gary Jackson	Regional Organiser - 25-Feb-2021
Ann Joss	Regional Organiser - 24-Apr-2023
Brendan Kelly	Regional Organiser - 1-Jan-2008
Geoff Kite	Regional Organiser - 27-Jan-2020
Gordon Martin	Regional Organiser - 20-Jan-2014
Kathy Mazur	Regional Organiser - 6-Dec-2021
John Parsons	Regional Organiser - 14-Nov-2022
Steve Shaw	Regional Organiser - 12-Jun-2023
Michael Thompson	Regional Organiser - 26-Jan-2012
John Watson	Regional Organiser - 13-Jan-2022
Barry West	Regional Organiser - 24-Jun-2017
Jared Wood	Regional Organiser - 16-Aug-2022
Craig Johnston	Relief Regional Organiser (NORTH) - 27-Jun-2011
Stan Herschel	Relief Regional Organiser (NORTH) - 21-Jan-2019
Steven Skelly	Relief Regional Organiser (SOUTH) - 30-May-2018
Glen Hart	Relief Regional Organiser (SOUTH) - 11-Apr-2022

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		17,751
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		17,751
<b>Investment income (as at page 12)</b>		3,156
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	670	
<b>Total of other income (as at page 4)</b>		670
<b>Total income</b>		21,577
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		2,995
Administrative expenses (as at page 10)		15,175
<b>Federation and other bodies (specify)</b>		
TUC and other affiliation fees		517
Grants		106
<b>Total expenditure Federation and other bodies</b>		623
<b>Taxation</b>		
<b>Total expenditure</b>		18,793
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		2,784
Amount of general fund at beginning of year		57,631
Amount of general fund at end of year		60,415

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Sundry income	252
Rental income	1,159
Net Pension Scheme interest	6
Remeasurement of defined benefit pension liability	602
Adjustment to pension surplus	-1,349
<b>Total other sources</b>	<b>670</b>
<b>Total of all other income</b>	<b>670</b>

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	2,414
Employment Related Issues		Advisory Services	
Legal costs	375		
Negotiation costs	441		
Representation –		Other Cash Payments	
Non Employment Related Issues		Death grants	55
		Retirement grants	73
		Permanent downgrading	2
		Fines pool	1
		Education and Training services	
		Representatives' courses	27
		Branch secretaries' courses	13
		Regional Council schools	10
		Education Centre costs	200
Communications		Other courses	89
RMT News	760	Union Learning Fund	30
Publicity and website costs	236		
Recruitment of members	32		
Diaries	87		
		Negotiated Discount Services	
Dispute Benefits			
Dispute fund payments	483	Other Benefits and Grants (specify)	
		Accident benefit	81
<b>carried forward</b>	2,414	<b>Total (should agree with figure in General Fund)</b>	2,995

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Orphan fund	£	£
<b>Income</b>			
	From members		329
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	329
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		184
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	184
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	145
		<b>Amount of fund at beginning of year</b>	2,073
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	2,218
		<b>Number of members contributing at end of year</b>	78,629

Fund 3		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	



(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
		<b>Total Income</b>		
		Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>		
		<b>Amount of fund at beginning of year</b>		
		<b>Amount of fund at the end of year (as Balance Sheet)</b>		
		<b>Number of members contributing at end of year</b>		

Fund 9		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
		<b>Total Income</b>		
		Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>		
		<b>Amount of fund at beginning of year</b>		
		<b>Amount of fund at the end of year (as Balance Sheet)</b>		
		<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	Members contributions and levies		222
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
		Total income	222
<b>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</b>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (as at page vii)		435
		Total expenditure	435
		Surplus (deficit) for year	-213
		Amount of political fund at beginning of year	520
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	307
		Number of members at end of year contributing to the political fund	70,001
		Number of members at end of the year not contributing to the political fund	8,888
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	8,628
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	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	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		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 £
<b>Total</b>	



**Political fund account expenditure (c)**

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.

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 33(iii))	£
<b>Total</b>			





**Political fund account expenditure (e)**

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.

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	£
<b>Total</b>	

## **Political fund account expenditure (f)**

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

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	£
<b>Total</b>	

**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	£
Other affiliation fees and grants	69
Officers' salaries	20
Office staff salaries	140
Administration costs	206
<b>Total expenditure</b>	<b>435</b>

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£
<b>Total expenditure</b>	

(c) the total amount of all other money expended	£
<b>Total expenditure</b>	
<b>Total of all expenditures</b>	<b>435</b>

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		10,022
Salaries and Wages included in above	6,431	
Auditors' fees		99
Legal and Professional fees		450
Occupancy costs		1,119
Stationery, printing, postage, telephone, etc.		398
Expenses of Executive Committee (Head Office)		
Expenses of conferences		418
Other administrative expenses (specify)		
Branches and regional councils		1,642
Motor expenses		168
Computer and equipment maintenance		590
<b>Other Outgoings</b>		
Depreciation		278
Interest payable		40
Bad debt provision		-6
Refund of VAT		-43
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		15,175
Charged to:	General Fund (Page 3)	15,175
	Orphan fund	
<b>Total</b>		15,175

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
				Description		Value
£	£	£	£	£	£	
General Secretary	96,838	12,320	30,501		139,660	
Senior Assistant General Secretary	87,963	11,096	27,843		126,901	
Assistant General Secretary	85,381	10,739	35,310	Car Benefit	926	

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			593
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Gain on sale of investments			803
Change in fair value of investments			1,760
			3,156
		Total investment income	3,156
		Credited to:	
		General Fund (Page 3)	3,156
		Orphan fund	
		Political Fund	
		Total Investment Funds	3,156

# Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		33,459
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( 19,960 )		19,960
	Unquoted		9,034
	<b>Total Investments</b>		28,994
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		932
	Cash at bank and in hand		2,545
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		3,477
	<b>Total assets</b>		65,930
57,631	General fund (page 3)		60,415
2,073	Orphan fund		2,218
520	Political Fund Account		307
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Creditors and accruals		1,517
	Provisions		1,240
	Unfunded supplementation liability		233
	<b>Total liabilities</b>		2,990
	<b>Total assets</b>		65,930

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year		13,569	447		21,100	35,116
Additions		107	4			111
Disposals			-137			-137
Revaluation/Transfers					-200	-200
At end of year		13,676	314		20,900	34,890
<b>Accumulated Depreciation</b>						
At start of year		1,046	274			1,320
Charges for year		212	66			278
Disposals			-167			-167
Revaluation/Transfers						
At end of year		1,258	173			1,431
<b>Net book value at end of year</b>		12,418	141		20,900	33,459
<b>Net book value at end of previous year</b>		12,523	173		21,100	33,796



# Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Industrial	19,960	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	19,960	
Market Value of Quoted Investment	19,960	
Unquoted		
Equities		
Other shares	8,126	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Cash deposits	908	
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	9,034	
Market Value of Unquoted Investments	9,034	

# 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 checked="" 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 £
<b>Income</b>			
From Members	18,080	222	18,302
From Investments	3,156		3,156
Other Income (including increases by revaluation of assets)	670		670
<b>Total Income</b>	21,906	222	22,128
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	18,977	435	19,412
<b>Funds at beginning of year</b> (including reserves)	59,704	520	60,224
<b>Funds at end of year</b> (including reserves)	62,633	307	62,940
<b>Assets</b>			
Fixed Assets			33,459
Investment Assets			28,994
Other Assets			3,477
		<b>Total Assets</b>	65,930
<b>Liabilities</b>		<b>Total Liabilities</b>	2,990
<b>Net Assets (Total Assets less Total Liabilities)</b>			62,940

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		
If Yes How many ballots were held: <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px; vertical-align: middle;"></span>		
For each ballot held please complete the information below:		
<b>Ballot 1</b>		
Number of individual who were entitled to vote in the ballot		
<b>Number of votes cast in the ballot</b>		
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
		<b>1-3 should total "Number of votes cast"</b>
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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot		
<b>Number of votes cast in the ballot</b>		
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
		<b>1-3 should total "Number of votes cast"</b>
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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot		
<b>Number of votes cast in the ballot</b>		
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
		<b>1-3 should total "Number of votes cast"</b>
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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

## Information on Industrial Action Ballots

<b>Name of Organisation:</b>	<b>NURMT</b>	<b>Reporting Period</b>	<b>2023</b>
	<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<u>Yes</u>	
	<b>If yes, how many ballots were held?</b>	<u>228</u>	<b>For each ballot held please complete the information below</b>

**Attention:**

Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to	Does 226(2B) of the 1992 Act apply to this ballot?	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
1	300	123	120	3	0	N	Y	Y
2	18	6	6	0	0	N	Y	N
3	68	39	33	5	1	Y	Y	Y
4	116	55	53	2	0	N	Y	Y
5	39	25	25	0	0	Y	Y	Y
6	49	31	28	2	1	Y	Y	Y
7	300	123	119	4	0	N	Y	N
8	18	6	6	0	0	N	Y	N
9	68	39	33	5	1	Y	Y	Y
10	39	25	25	0	0	Y	Y	Y
11	49	31	28	2	1	Y	Y	Y
12	331	145	142	3	0	N	Y	N
13	331	145	138	7	0	N	Y	N
14	187	86	83	3	0	N	y	Y
15	157	66	65	1	0	N	y	Y
16	69	24	23	1	1	N	y	N
17	45	18	14	4	0	N	y	N
18	187	83	79	3	1	N	Y	Y
19	59	22	21	1	0	N	Y	N
20	195	75	74	1	0	N	Y	N
21	20	11	11	0	0	Y	Y	Y
22	11	8	8	0	0	Y	Y	Y
23	9	5	4	1	0	Y	Y	Y
24	8	2	2	0	0	N	Y	N
25	9	0	0	0	0	N	Y	N
26	14	5	5	0	0	N	Y	N
27	3	1	1	0	0	N	Y	N
28	15	3	3	0	0	N	Y	N

29	16	12	12	0	0	Y	Y	Y
30	18	14	14	0	0	Y	Y	Y
31	15	3	3	0	0	N	Y	N
32	11	3	3	0	0	N	Y	N
33	19	5	5	0	0	N	Y	N
34	8	2	2	0	0	N	Y	N
35	20	1	1	0	0	N	Y	N
36	17	0	0	0	0	N	Y	N
37	187	86	82	4	0	N	Y	Y
38	157	66	63	2	1	N	Y	N
39	69	24	23	1	0	N	Y	N
40	45	18	14	4	0	N	Y	N
41	187	83	80	2	1	N	Y	Y
42	59	22	20	1	1	N	Y	N
43	195	75	71	4	0	N	Y	N
44	20	11	11	0	0	Y	Y	Y
45	11	8	8	0	0	Y	Y	Y
46	9	5	4	1	0	Y	Y	Y
47	8	2	2	0	0	N	Y	N
48	9	0	0	0	0	N	Y	N
49	14	5	5	0	0	N	Y	N
50	3	1	1	0	0	N	Y	N
51	15	3	3	0	0	N	Y	N
52	16	12	12	0	0	Y	Y	Y
53	18	14	14	0	0	Y	Y	Y
54	15	3	3	0	0	N	Y	N
55	11	3	3	0	0	N	Y	N
56	19	5	5	0	0	N	Y	N
57	8	2	1	1	0	N	Y	N
58	20	1	1	0	0	N	Y	N
59	17	0	0	0	0	N	Y	N
60	122	88	81	7	0	Y	Y	Y
61	122	88	83	5	0	Y	Y	Y
62	97	34	34	0	0	N	N	
63	92	71	71	0	0	Y	N	
64	9799	5536	5333	196	7	Y	Y	Y
65	9667	5292	5074	216	2	Y	Y	Y
66	42	31	29	1	1	Y	Y	Y
67	454	248	233	14	1	Y	Y	Y
68	693	417	385	32	0	Y	Y	Y
69	847	489	463	26	0	Y	Y	Y
70	629	282	257	24	1	N	Y	Y
71	645	318	280	38	0	N	Y	Y
72	14	11	11	0	0	Y	Y	Y
73	27	26	26	0	0	Y	Y	Y
74	335	74	67	7	0	N	Y	N
75	33	30	30	0	0	Y	Y	Y
76	38	31	29	2	0	Y	N	
77	628	409	363	46	0	Y	Y	Y
78	9723	5334	4827	505	2	Y	Y	Y

79	109	91	74	17	0	Y	N	
80	36	9	6	3	0	N	N	
81	9667	5292	5163	119	10	Y	Y	Y
82	42	31	30	0	1	Y	Y	Y
83	454	248	235	12	1	Y	Y	Y
84	693	417	409	5	3	Y	Y	Y
85	847	489	477	11	1	Y	Y	Y
86	629	282	272	9	1	N	Y	Y
87	645	318	301	17	0	N	Y	Y
88	14	11	11	0	0	Y	Y	Y
89	27	26	26	0	0	Y	Y	Y
90	335	74	69	4	1	N	Y	N
91	33	30	30	0	0	Y	Y	Y
92	38	31	29	2	0	Y	N	
93	628	409	391	18	0	Y	Y	Y
94	9723	5334	5007	317	10	Y	Y	Y
95	109	91	78	13	0	Y	N	
96	36	9	6	3	0	N	N	
97	19	18	18	0	0	Y	Y	Y
98	19	18	18	0	0	Y	Y	Y
99	26	8	6	2	0	N	Y	N
100	41	11	7	4	0	N	Y	N
101	22	9	9	0	0	N	Y	Y
102	16	8	6	2	0	Y	Y	N
103	15	13	7	6	0	Y	Y	Y
104	34	19	13	5	1	Y	Y	N
105	16	6	3	2	1	N	Y	N
106	26	8	6	2	0	N	Y	N
107	41	11	9	2	0	N	Y	N
108	22	9	9	0	0	N	Y	Y
109	16	8	7	1	0	Y	Y	Y
110	34	19	15	4	0	Y	Y	Y
111	16	6	4	2	0	N	Y	N
112	11	11	10	1	0	Y	Y	Y
113	418	338	319	19	0	Y	Y	Y
114	98	46	44	2	0	N	Y	Y
115	58	42	29	13	0	Y	Y	Y
116	144	107	106	1	0	Y	Y	Y
117	109	86	82	4	0	Y	Y	Y
118	3	3	2	1	0	Y	Y	Y
119	62	30	23	7	0	N	Y	N
120	21	15	12	3	0	Y	Y	Y
121	23	10	2	8	0	N	Y	N
122	12	7	6	1	0	Y	Y	Y
123	11	11	11	0	0	Y	Y	Y
124	418	338	332	19	0	Y	Y	Y
125	98	46	46	0	0	N	Y	Y
126	58	42	37	5	0	Y	Y	Y
127	144	107	101	1	5	Y	Y	Y
128	109	86	84	2	0	Y	Y	Y



129	3	3	3	0	0	Y	Y	Y
130	62	30	23	7	0	N	Y	N
131	21	15	14	1	0	Y	Y	Y
132	23	10	3	7	0	N	Y	N
133	4	4	4	0	0	Y	N	
134	11	5	5	0	0	N	N	
135	10	5	5	0	0	Y	N	
136	61	28	25	3	0	N	N	
137	55	22	21	1	0	N	N	
138	10	6	6	0	0	Y	N	
139	18	7	7	0	0	N	N	
140	137	96	96	0	0	Y	N	
141	28	20	15	5	0	Y	N	
142	4	3	3	0	0	Y	N	
143	489	241	218	23	0	N	N	
144	22	16	16	0	0	Y	N	
145	4	4	4	0	0	Y	N	
146	11	5	5	0	0	N	N	
147	10	5	5	0	0	Y	N	
148	61	28	26	2	0	N	N	
149	55	22	21	1	0	N	N	
150	10	6	6	0	0	Y	N	
151	18	7	7	0	0	N	N	
152	137	96	96	0	0	Y	N	
153	28	20	20	0	0	Y	N	
154	4	3	3	0	0	Y	N	
155	22	16	16	0	0	Y	N	
156	194	128	116	9	3	Y	N	
157	194	128	123	4	1	Y	N	
158	89	68	64	3	1	Y	N	
159	121	80	78	2	0	Y	N	
160	92	51	45	6	0	Y	N	
161	101	44	43	1	0	N	N	
162	97	43	43	0	0	N	N	
163	89	68	63	4	1	Y	N	
164	92	51	47	4	0	Y	N	
165	101	44	44	0	0	N	N	
166	97	43	43	0	0	N	N	
167	27	17	15	2	0	Y	Y	Y
168	27	17	17	0	0	Y	Y	Y
169	375	242	227	13	2	Y	Y	Y
170	375	242	230	10	2	Y	Y	Y
171	2021	1539	1474	62	3	Y	Y	Y
172	2021	1539	1440	88	11	Y	Y	Y
173	1969	1356	1305	49	2	Y	Y	Y
174	1969	1356	1276	71	9	Y	Y	Y
175	104	61	58	3	0	Y	Y	Y
176	104	61	57	4	0	Y	Y	Y
177	98	62	60	2	0	Y	Y	Y
178	98	62	57	4	1	Y	Y	Y

179	270	184	171	13	0	Y	Y	Y
180	270	184	166	17	1	Y	Y	Y
181	271	188	176	12	0	Y	Y	Y
182	271	188	168	17	3	Y	Y	Y
183	857	654	627	26	1	Y	Y	Y
184	857	654	630	23	1	Y	Y	Y
185	840	630	586	43	1	Y	Y	Y
186	840	630	605	24	1	Y	Y	Y
187	773	543	494	49	0	Y	Y	Y
188	773	543	508	32	3	Y	Y	Y
189	764	516	465	51	0	Y	Y	Y
190	764	516	480	34	2	Y	Y	Y
191	2287	1298	1130	159	9	Y	Y	Y
192	2287	1298	1198	92	8	Y	Y	Y
193	2167	1166	1021	142	3	Y	Y	Y
194	2167	1166	1087	67	12	Y	Y	Y
195	2701	1892	1684	206	2	Y	Y	Y
196	2701	1892	1707	174	11	Y	Y	Y
197	2592	1670	1445	221	4	Y	Y	Y
198	2592	1670	1514	144	12	Y	Y	Y
199	1061	697	626	69	2	Y	Y	Y
200	1061	697	629	59	9	Y	Y	Y
201	1033	625	554	70	1	Y	Y	Y
202	1033	625	559	61	5	Y	Y	Y
203	1843	1284	1184	99	1	Y	Y	Y
204	1843	1284	1162	117	5	Y	Y	Y
205	1826	1128	1022	106	0	Y	Y	Y
206	1826	1128	997	131	0	Y	Y	Y
207	3320	2456	2264	188	4	Y	Y	Y
208	3320	2456	2194	247	15	Y	Y	Y
209	3234	2122	1915	203	4	Y	Y	Y
210	3234	2122	1887	219	16	Y	Y	Y
211	1600	1091	964	125	2	Y	Y	Y
212	1600	1091	1006	79	6	Y	Y	Y
213	1496	975	862	110	3	Y	Y	Y
214	1496	975	917	52	6	Y	Y	Y
215	2149	1302	1133	168	1	Y	Y	Y
216	2149	1302	1185	108	9	Y	Y	Y
217	2124	1226	1076	148	2	Y	Y	Y
218	2124	1226	1137	85	4	Y	Y	Y
219	38	21	14	6	1	Y	Y	Y
220	38	21	17	4	0	Y	Y	Y
221	535	384	356	28	0	Y	Y	Y
222	535	384	364	20	0	Y	Y	Y
223	528	359	333	26	0	Y	Y	Y
224	528	359	342	16	1	Y	Y	Y
225	1369	990	926	61	3	Y	Y	Y
226	1369	990	928	58	4	Y	Y	Y
227	1319	875	779	94	2	Y	Y	Y
228	1319	875	805	62	8	Y	Y	Y


## Information on Industrial Action

<b>Name of Organisation:</b>	RMT	2023
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**Did Union members take industrial action during the return period in response to any inducement on the part of the union?**

**If YES, for each industrial action taken please provide information below**

Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
<b>1</b>	A	03/11/2023-04/11/2023	2	Strike Action	<p><b>A:</b> Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p><b>B:</b> Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p><b>C:</b> Allocation of work or the duties of employment between workers or groups of workers</p>
<b>2</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>3</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>4</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>5</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>6</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>7</b>	A	14/04/2023-15/04/2023	2	Strike Action	
<b>8</b>	A	12/02/2023-23/02/2023	23	Action Short	

<b>9</b>	A	12/01/2023 and 03/02/2023- 04/02/2023	3	Strike Action
<b>10</b>	A,C	1/01/2023 and 15/02/2023- 16/02/2023 and 24/02/2023- 26/02/2023 and 08/03/2023- 10/03/2023 and 22/03/2023- 24/03/2023 and 01/04/2023- 03/04/2023	15	Strike Action
<b>11</b>	A,B,C,G	15/03/2023	1	Strike Action

**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

		29/01/2023- 11/02/2023 and 29/01/2023- 19/02/2023 and 08/02/2023- 01/03/2023 and 12/02/2023- 05/03/2023 and 12/02/2023- 14/03/2023 and 16/03/2023- 25/03/2023 and 05/04/2023- 19/04/2023 and 09/05/2023- 15/05/2023 and 22/05/2023- 28/05/2023	77	Action Short
<b>12</b>	A,B,C,G			
<b>13</b>	A	07/11/2023- 08/11/2023	2	Strike Action
<b>14</b>	A	25/10/2023- 06/11/2023 and 01/12/2023- 20/12/2023	33	Action Short

		13/09/2023- 15/09/2023 and 20/09/2023- 22/09/2023 and 27/09/2023- 29/09/2023 and 04/10/2023- 06/10/2023 and 20/10/2023- 22/10/2023 and 27/10/2023- 29/10/2023 and 03/11/2023- 05/11/2023 and 10/11/2023- 12/11/2023 and 17/11/2023- 19/11/2023 and 24/11/2023- 26/11/2023 and 01/12/2023- 03/12/2023 and 15/12/2023 and 22/12/2023- 24/12/2023 and 29/12/2023- 31/12/2023		42 Strike Action	
<b>15</b>	A				
<b>16</b>	A	17/11/2023- 14/12/2023		28 Action Short	

17	A	03/03/2023- 05/03/2023 and 10/03/2023- 12/03/2023 and 17/03/2023- 19/03/2023 and 24/03/2023- 27/03/2023	13	Strike Action
18	C	25/04/2023 and 10/05/2023 and 12/05/2023 and 21/06/2023 and 23/06/2023 and 26/06/2023 and 28/06/2023 and 30/06/2023 and 10/07/2023 and 14/07/2023 and 28/08/2023	11	Strike Action



08/05/2023-  
10/05/2023 and  
22/06/2023-  
23/06/2023 and  
24/06/2023-  
26/06/2023 and  
27/06/2023-  
28/06/2023 and  
29/06/2023-  
30/06/2023 and  
01/07/2023-  
10/07/2023 and  
11/07/2023-  
12/07/2023 and  
13/07/2023-  
14/07/2023 and  
15/07/2023-  
28/08/2023 and  
29/08/2023-  
27/09/2023 and

<b>20</b>	A	19/06/2023 and 28/06/2023- 30/06/2023 and 03/07/2023- 05/07/2023	7	Strike Action
<b>21</b>	A	25/04/2023 and 10/05/2023- 12/05/2023	4	Strike Action
<b>22</b>	A	12/05/2023- 06/06/2023	26	Action Short

23

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

24

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

25

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

26

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

27

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

28

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action



29

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

30

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

31	A	03/01/2023- 04/01/2023 and 06/01/2023- 07/01/2023 and 01/02/2023 and 03/02/2023 and 16/03/2023 and 18/03/2023 and 02/06/2023 and 20/07/2023 and 22/07/2023 and 29/07/2023 and 26/08/2023 and 02/09/2023	14	Strike Action
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32

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

33

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

34

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

35

A

03/01/2023-  
04/01/2023 and  
06/01/2023-  
07/01/2023 and  
01/02/2023 and  
03/02/2023 and  
16/03/2023 and  
18/03/2023 and  
02/06/2023 and  
20/07/2023 and  
22/07/2023 and  
29/07/2023 and  
26/08/2023 and  
02/09/2023

14 Strike Action

		03/01/2023- 04/01/2023 and 06/01/2023- 07/01/2023 and 01/02/2023 and 03/02/2023 and 16/03/2023 and 18/03/2023 and 02/06/2023 and 20/07/2023 and 22/07/2023 and 29/07/2023 and 26/08/2023 and 02/09/2023		
<b>36</b>	A		14	Strike Action
<b>37</b>				
<b>38</b>				
<b>39</b>				
<b>40</b>				
<b>41</b>				
<b>42</b>				
<b>43</b>				
<b>44</b>				



**Ballot 4**

Number of individual 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"**

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

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

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

**Ballot 5**

Number of individual 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"**

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

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

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

**Ballot 6**

Number of individual 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"**

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

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

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

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

### 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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

### 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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

### 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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

### 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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

# 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.**

Please see attached Appendix

# NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

## Notes to the Financial Statements

Year Ended 31 December 2023

### 1 INFORMATION IN RESPECT OF THE UNION

The National Union of Rail, Maritime and Transport Workers is a trade union registered in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 with its head office at Unity House, 39 Chalton Street, London NW1 1.JD.

### 2 ACCOUNTING FRAMEWORK

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The financial statements have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the financial statements of Trade Unions are required to give a true and fair view. Therefore, the financial statements of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the financial statements give a true and fair view to the members of the Trade Union.

### 3 PRESENTATION CURRENCY

The accounts are presented in sterling and rounded to the nearest thousand Pounds.

### 4 GOING CONCERN

The activities of the Union, together with the factors likely to affect its future development and performance are set out in the General Secretary's report. The financial position of the Union, its cashflow and liquidity are presented in the Financial Statements and accompanying Notes.

The National Executive Committee has considered the effect of tough current economic climate and future of railways, and they have a reasonable expectation that the Union can meet its short-term liabilities as they fall due and has sufficient cash reserves and funds for operational purposes for a period of at least twelve months from the date of approval of these financial statements. For this reason, we continue to adopt the going concern basis in the preparation of the Financial Statements.

### 5 SIGNIFICANT ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention, as modified to include the revaluation of certain fixed assets, and in accordance with the specific accounting policies set out below.

#### (a) Contribution income

Contributions are accounted for on an accruals basis.

NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

Notes to the Financial Statements

Year Ended 31 December 2023

**5 SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(b) Expenditure**

Expenditure in the accounts is presented inclusive of VAT where applicable.

**(c) Investment income**

Income from the Union's investments in equity and debt instruments and rental property is accounted for on an accruals basis.

**(d) Taxation**

Current tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investments over expenditure on the provident benefits and reinvested chargeable gains for the year. Current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognized to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income. Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure accounts.

The Union has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

**(e) Tangible fixed assets**

Tangible fixed assets are initially measured at cost. Office equipment and the land and buildings comprising the Union's Education Centre are subsequently measured at cost and the Union's office buildings (including Head Office) are subsequently measured at valuation, in all cases net of depreciation and any impairment losses. At each reporting date, the Union reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Impairment losses are recognized in the income and expenditure account.

Depreciation is provided on all tangible fixed assets, except freehold land, to write off the cost or valuation, less estimated residual value, on a straight line basis over the estimated useful lives of the assets. The rates applied are as follows:

Freehold buildings	2% per annum
Office equipment	20% per annum

**5 SIGNIFICANT ACCOUNTING POLICIES (continued)**

The gain or loss arising on the disposal of a tangible fixed asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income and expenditure account.

**(t) Investment properties**

Investment properties are initially measured at cost and subsequently measured at fair value. Changes in the fair value of investment properties are recognised in the income and expenditure account.

**(g) Financial assets and liabilities**

Financial assets and liabilities are grouped as either "Basic financial assets or liabilities" or "Other financial assets or liabilities" based on their particular characteristics and are accounted for accordingly.

*Basic financial assets*

Basic financial assets include cash and bank balances, trade and other debtors, and the Union's investments in listed and unlisted equity and debt instruments.

Basic financial assets are initially measured at transaction price and subsequently measured at cost less any impairment losses. Listed investments are initially measured at fair value, which is normally the transaction price, and subsequently measured at fair value (market value). Changes in the fair value of listed investments are recognised in the income and expenditure account. Investments are the only financial instrument carried at fair value.

*Impairment of financial assets*

At each reporting date, the Union reviews the carrying amounts of all financial assets carried at cost to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Impairment losses are recognised in the income and expenditure account.

*Basic financial liabilities*

Basic financial liabilities include trade and other creditors and bank loans. Basic financial liabilities are initially measured at transaction price and subsequently measured at cost. Debt instruments repayable in more than one year, including bank loans, are subsequently measured at amortized cost using the effective interest method, in order to systematically allocate the interest expense over the expected repayment period of the debt.

**(h) Post-employment benefits**

The Union recognizes the present value of its defined benefit pension obligations, net of the fair value of plan assets, as its "net defined benefit pension liability" on the balance sheet and the net change in that liability during the period in the income and expenditure account or as other comprehensive income as appropriate depending on the nature of the change.

# NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

## Notes to the Financial Statements

Year Ended 31 December 2023

### 5 SIGNIFICANT ACCOUNTING POLICIES (continued)

The Union measures the cost of its pension obligations using the projected unit credit method which incorporates a number of actuarial assumptions and is discounted to present value using an appropriate discount rate derived from the rate of return on a high quality corporate bond of the same currency and a term similar to the estimated period of the future payments. It is the Union's policy to engage an independent actuary to perform the detailed actuarial calculations necessary to value its defined benefit pension obligations.

The change in the net defined benefit pension liability arising from employee service rendered during the reporting period is recognised in the income and expenditure account within the operating result; the net interest on the net defined benefit pension liability during the reporting period is recognised in the income and expenditure account within income from investment operations; and the remeasurement of the net defined benefit liability, including actuarial gains and losses, is recognised in other comprehensive income.

The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme. The Union does not have an unconditional right to refund on the winding up of the scheme. Consequently, the surplus on the scheme has not been recognized.

#### (i) Orphan Fund

A provision is included within the accounts for future payments to orphans where agreement has been made to fund the orphans at the balance sheet date. This is calculated based on assumptions including discount rates and date of termination of orphan benefits.

### 6 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of its accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. All significant estimates and underlying assumptions are reviewed on an ongoing basis and the relevant carrying amounts of assets and liabilities are revised to reflect any changes.

As at 31 December 2023 the carrying amounts of the following assets and liabilities were subject to judgement or to estimation uncertainty:

It is the Union's judgement that reliable estimates of the fair value of its unlisted investments, as included in note 13 to the accounts, are not available. As a result, unlisted investments are measured on the basis of the latest purchase offer.



**6 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)**

The fair values of the Union's investment properties and other land and buildings, as included in note 11 and note 12 to the accounts, cannot be directly observed. In order to manage the resulting estimation uncertainty the Union engages independent valuers to provide all material valuations. As at 31 December 2023 a valuation of the Union's property was undertaken by the National Executive Committee.

Unrealised valuation increases relating to investments and investment properties would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore, no unrealized gain at 31 December 2023 is expected to give rise to a liability to tax.

The cost of defined benefit pension plans is determined using actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 17.

The difference between the market value of the assets of the Pension Fund and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet, except that an asset is only recognised where the union has the sole right to determine the use of surplus of assets over liabilities.

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

<b>7</b>	<b>CONTRIBUTIONS</b>	<b>2023</b>	<b>2022</b>
		<b>£'000</b>	<b>£'000</b>
	General Fund	17,751	18,301
	Orphan Fund	329	337
	Political Fund	222	229
		<u>18,302</u>	<u>18,867</u>
	Contributions to the General Fund were made up as follows:-		
	National Dispute Fund	197	585
	Legal Fund	148	769
	Other	17,406	16,947
		<u>17,751</u>	<u>18,301</u>
	The Union's expenditure in respect of Dispute Fund payments and member legal costs is set out in Note 8.		
<b>8</b>	<b>OPERATING EXPENDITURE</b>		
<b>(a)</b>	<b>Benefits and services to members</b>	<b>2023</b>	<b>2022</b>
		<b>£'000</b>	<b>£'000</b>
	<i>Legal costs</i>		
	Defense of members and other legal costs	<u>375</u>	<u>853</u>
	<i>Cash benefits</i>		
	Accident benefit	81	98
	Death grants	55	56
	Retirement grants	73	74
	Permanent downgrading	2	-
	Fines Pool	1	1
	Dispute Fund payments	<u>483</u>	<u>552</u>
		<u>695</u>	<u>781</u>
	<i>Education Costs</i>		
	Representatives' courses	27	24
	Branch Secretaries' costs	13	-
	Regional Council schools	10	16
	Education Centre costs	200	178
	Other courses	89	89
	Union Learning Fund	<u>30</u>	<u>26</u>
		<u>369</u>	<u>333</u>
	<i>Negotiation expenses</i>		
	Committees, conferences and negotiating expenses	<u>441</u>	<u>328</u>
	<i>Publicity and Propaganda</i>		
	Publicity and website costs	236	436
	RMT News	760	702
	Recruitment of members	32	38
	Diaries	<u>87</u>	<u>74</u>
		<u>1,115</u>	<u>1,250</u>
	General Fund	<u>2,995</u>	<u>3,545</u>

NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

Notes to the Financial Statements

Year Ended 31 December 2023

**8 OPERATING EXPENDITURE (continued)**

<b>(b) Representation of members</b>	<b>2023</b>	<b>2022</b>
<i>Branch and Regional Council costs</i>	<b>£'000</b>	<b>£'000</b>
Branch Secretaries' salaries	811	822
Branch and Regional Council expenditure	832	895
	<b>1,643</b>	<b>1,717</b>
<i>Affiliation fees and grants</i>		
Affiliation fees	517	517
Grants	106	70
	<b>623</b>	<b>587</b>

Schedules of affiliation fees and grants are set out on pages 38 to 39.

*Committees and conferences*

Annual General Meeting	291	317
Delegates to TUC and various bodies	115	115
Foreign delegations	12	11
Other costs	-	74
	<b>418</b>	<b>517</b>
General Fund	<b>2,684</b>	<b>2,821</b>
Political Fund	<b>69</b>	<b>8</b>
	<b>2,753</b>	<b>2,829</b>

**(c) Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Officers' salaries and expenses	1,859	1,756
Office staff salaries	4,144	4,023
Other staff costs	91	290
National Executive Committee	952	1,003
National Insurance costs	834	791
Net pension scheme charges	2,302	2,870
	<b>10,182</b>	<b>10,733</b>
General Fund	<b>10,022</b>	<b>10,641</b>
Political Fund	<b>160</b>	<b>92</b>
	<b>10,182</b>	<b>10,733</b>

A schedule of Officers' salaries and expenses is set out on page 36. A schedule of the cost of the National Executive Committee is set out on page 37.

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**8 OPERATING EXPENDITURE (continued)**

<b>(d) Property and equipment costs</b>	<b>2023</b>	2022
	<b>£'000</b>	£'000
Rent and rates	353	459
Insurance	127	105
Heating and lighting	104	116
Cleaning and materials	93	117
Maintenance and renewals	442	1,113
	<u>1,119</u>	<u>1,910</u>
Motor car expenses	168	176
Computer and equipment maintenance	590	506
Depreciation	278	227
	<u>1,036</u>	<u>909</u>
General Fund	<u>2,155</u>	<u>2,819</u>
<b>(e) Professional services and administration</b>	<b>2023</b>	2022
	<b>£'000</b>	£'000
<i>Administration costs</i>		
Printing and stationery	38	64
Membership services	138	125
Literature and periodicals	31	37
Postage and carriage	53	189
Telephone	117	145
Credit Union costs	3	4
Other costs	18	13
	<u>398</u>	<u>577</u>
<i>Professional services</i>		
Audit fees	99	80
Bank charges	65	76
Investment management fees	79	80
Property costs	42	38
Legal fees	24	483
Professional fees	94	133
Ballots and elections costs	99	103
General financial services	47	89
	<u>549</u>	<u>1,082</u>

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

<b>8 OPERATING EXPENDITURE (continued)</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
General Fund	<b>947</b>	<i>1,659</i>
Political Fund	<b>206</b>	<i>43</i>
	<b><u>1,153</u></b>	<i><u>1,702</u></i>

Amounts paid to auditors during the year totalled £57,000 (2022: £80,000). Amounts paid to auditors for non-audit services totalled £7,500 (2022: £79,000)

<b>(t) Other operating expenditure</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Refund of VAT relating to expenditure in the current year	<b>(43)</b>	<i>(196)</i>
Bad debt provision	<b>(6)</b>	<i>25</i>
Disposal of computer equipment	<b>-</b>	<i>(1)</i>
Interest payable	<b>40</b>	<i>63</i>
	<b><u>(9)</u></b>	<i><u>(109)</u></i>
General Fund	<b>184</b>	<i>146</i>
Orphan Fund	<b>175</b>	<i>37</i>
	<b><u>19,412</u></b>	<i><u>21,665</u></i>

**Total Combined Expenditure**

**9 OTHER INCOME/(EXPENDITURE)**

<b>(a) Other income</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Rental income	<b>1,159</b>	<i>943</i>
Sundry income	<b>252</b>	<i>517</i>
	<b><u>1,411</u></b>	<i><u>1,460</u></i>
General Fund	<b>1,411</b>	<i>1,460</i>

<b>(b) Investment operations</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Dividend income	<b>594</b>	<i>548</i>
Gain/ (Loss)/ on sale of investments	<b>803</b>	<i>(903)</i>
	<b><u>1,397</u></b>	<i><u>(355)</u></i>
General Fund	<b>1,397</b>	<i>(355)</i>

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**9 OTHER INCOME/(EXPENDITURE) (continued)**

<b>(c) Change in fair value of investments</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Change in fair value of listed and unlisted investments	<b>1,960</b>	<i>(1,111)</i>
Change in fair value of investment properties	<b>(200)</b>	<i>(1,100)</i>
General Fund	<b>1,760</b>	<i>(2,211)</i>
	<hr/> <hr/>	<hr/> <hr/>
<b>(d) Net pension scheme interest</b>	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Interest on funded pension scheme assets	<b>(2,618)</b>	<i>1,443</i>
Interest on funded pension scheme liabilities	<b>2,602</b>	<i>(1,451)</i>
Interest on unfunded supplementation liability	<b>10</b>	<i>(6)</i>
General Fund	<b>(6)</b>	<i>(14)</i>
	<hr/> <hr/>	<hr/> <hr/>

**10 TAXATION**

**Current tax**

No Corporation Tax liability arises as the cost of provident benefits provided by the Union in the year is in excess of taxable income.

**Deferred tax**

Unrealised valuation increases relating to investments and investment properties would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore, no unrealized gain at 31 December 2023 is expected to give rise to a liability to tax.

NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

Notes to the Financial Statements

Year Ended 31 December 2023

11 TANGIBLE FIXED ASSETS

	Land and buildings Education Centre £'000	Land and buildings Other £'000	Office equipment £'000	Total £'000
<b>Cost or Valuation</b>				
<i>At 1 January 2023</i>	3,770	9,799	447	14,016
Additions	12	95	4	111
Disposals	-	-	(137)	(137)
Revaluations				
<b>At 31 December 2023</b>	<b>3,782</b>	<b>9,894</b>	<b>314</b>	<b>13,990</b>
<b>Depreciation</b>				
<i>At 1 January 2023</i>	898	148	274	1,320
Charge for the year	70	142	66	278
Disposals	-	-	(167)	(167)
Revaluations				
<b>At 31 December 2023</b>	<b>968</b>	<b>290</b>	<b>173</b>	<b>1,431</b>
<b>Net book value</b>				
<b>At 31 December 2023</b>	<b>2,814</b>	<b>9,604</b>	<b>141</b>	<b>12,559</b>
<i>At 31 December 2022</i>	2,872	9,651	173	12,696

**Comparable historical cost for the land and buildings included at valuation:**

**£'000**

**Cost**

<i>At 1 January 2023</i>	10,561
Additions	95
Disposals	-
<b>At 31 December 2023</b>	<b>10,656</b>

**Depreciation based on cost**

<i>At 1 January 2023</i>	3,951
Charge for the year	142
<b>At 31 December 2023</b>	<b>4,093</b>

Net book value

<b>At 31 December 2023</b>	<b>6,563</b>
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<i>At 31 December 2022</i>	6,610
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**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**11 TANGIBLE FIXED ASSETS (continued)**

All land and buildings are freehold.

Cost or valuation in respect of other land and buildings reflects the following:

The National Education Centre, Doncaster, is carried at its historic cost of £3,753,000 plus additions less accumulated depreciation.

All other properties were valued as at 31 December 2023 by the NEC, based on the full valuation undertaken by Centrik Commercial, CBRE, BTF, Keppie Massie and Ryden (all RICS Registered Valuers) as at 31 December 2022 which was conducted on the basis of fair value in use.

**12 INVESTMENT PROPERTY**

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
<b>Fair Value</b>		
At 1 January 2023	21,100	22,100
Additions	-	100
Revaluations	(200)	(1,100)
	20,900	21,100
<b>At 31 December 2023</b>	<b>20,900</b>	<i>21,100</i>

The investment property relates to Maritime House, Clapham, London. The property was valued at £20,900,000 as at 31 December 2023 by the NEC, based on the full valuation undertaken by CBRE (RICS Registered Valuer) as at 31 December 2022 which was conducted on the basis of fair value in use. The historical cost of investment properties held at 31 December 2023 was £7,175k (2022: £7,175k).

**13 INVESTMENTS**

**(a) Movement in the year**

	Quoted securities £'000	Unquoted securities £'000	Loans and deposits £'000	Total £'000
<b>Fair Value</b>				
At 1 January 2023	19,163	6,244	843	26,250
Additions	2,267	-	65	2,332
Disposals	(2,351)	-	-	(2,351)
Realised and unrealised gains	881	1,882	-	2,763
	19,960	8,126	908	28,994
<b>At 31 December 2023</b>	19,960	8,126	908	28,994
At 31 December 2022	19,163	6,244	843	26,250



**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

(b) Summary position	2023		2022	
	Cost or realisable value £'000	Market value £'000	Cost or realisable value £'000	Market value £'000
<b>Quoted</b>				
Industrial	18,647	19,960	19,249	19,163
<b>Unquoted</b>				
Other shares	1,692	8,126	1,692	6,244
<b>Loans and deposits</b>				
Cash deposits	908	908	843	843
	<b>21,247</b>	<b>28,994</b>	<b>21,784</b>	<b>26,250</b>

(c) Unlisted investments	Fair Value £'000
Other shares	
1,622,052 Unity Trust Bank plc £1 ordinary shares	8,126
	<b>8,126</b>
	<b>8,126</b>
<b>Loans and deposits</b>	
	<b>Cost £'000</b>
Cash deposits	<b>908</b>

14 DEBTORS AND PREPAYMENTS	2023 £'000	2022 £'000
Trade debtors	80	96
Other debtors	487	523
Prepayments and accrued income	365	432
	<b>932</b>	<b>1,051</b>
	<b>932</b>	<b>1,051</b>
15 CREDITORS, ACCRUALS AND PROVISIONS	2023 £'000	2022 £'000
Trade creditors	491	253
Taxes and social security costs	169	231
Other creditors	24	29
Accruals and deferred income	833	1,367
	<b>1,517</b>	<b>1,880</b>
	<b>1,517</b>	<b>1,880</b>

A provision is included in the balance sheet in respect of financial obligations in connection with the Orphan Fund of £1,240k (2022: £1,188k). The movement during the year of £52k was the result of changes in discount rates.

# NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

## Notes to the Financial Statements

Year Ended 31 December 2023

### 16 BANK LOANS

#### Bank loan maturity analysis

	2023	2022
	£'000	£'000
Due within one year	-	204
	-	204
	-	212
Due between one to two years	-	677
Due between two to five years	-	446
Due in five years or more	-	1,329

The bank loans are secured against a freehold property, and interest is charged at 2.5% above the bank's base rate. At the balance sheet date the base rate was 3.5% p.a. The bank loan was fully redeemed in 2023.

### 17 POST-EMPLOYMENT BENEFITS

The Union operates a defined benefit pension scheme for its employees and officials. The assets of the scheme are held in trustee administered funds separate from the Union's finances.

In addition to the funded scheme, the Union has granted unfunded supplementation benefits to certain historic pensioners of the National Union of Railwaymen.

The details of both of these schemes are given in the following notes.

#### The National Union of Rail, Maritime & Transport Workers Pension Scheme

From 1 January 1991, the Fund incorporates the assets and liabilities of the National Union of Railwaymen's Employee's Superannuation Fund. From 31 January 2008 the Fund incorporates The National Union of Seamen - Officials' and Employees' Superannuation Fund.

The Fund is a funded defined benefit scheme providing benefits based on final pensionable salary. The basis of determining the final pension and the rates at which the member and the Union provides contributions differ depending on when the member entered the Fund. Contribution rates are determined by the Fund's actuary. A salary sacrifice arrangement is now in place resulting in the Union making contributions on behalf of members and members having a corresponding reduction in pay.

The Union pays additional employer contributions of £490,000 per annum until 31 December 2026.

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**17 POST-EMPLOYMENT BENEFITS (continued)**

The most recent actuarial valuation was carried out as at 31 December 2020. This valuation showed that the fair value of the assets of the Fund was £75.7 million. The estimated actuarial value of the liabilities is assessed as being £76.6 million, which represents a deficit of £1 million and a funding level of 99%, compared to the projected liabilities. The next triennial actuarial valuation will be performed as at 31 December 2023.

Independent actuaries have been appointed by the Union in order to measure the defined benefit pension obligation for the purpose of these accounts as at 31 December 2023. The result of this is reported below.

The difference between the market value of the assets of the Pension Fund and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet, except that an asset is only recognised where the union has the sole right to determine the use of surplus of assets over liabilities. The FRS102 valuation method gave a surplus of £2.8m, however, the scheme rules and trust deed does not unconditionally give the employer the right to the asset by way of a refund or in the form of reduced contributions. Therefore the asset has not been recognised in the accounts and this asset ceiling adjustment is shown within Other Comprehensive Income.

**Net defined benefit pension Liability at the balance sheet date**

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Fair value of scheme assets	<b>58,643</b>	<i>55,061</i>
Present value of defined benefit pension obligations	<b>(55,860)</b>	<i>(53,693)</i>
Asset ceiling adjustment	<b>(2,783)</b>	<i>(1,368)</i>
	<hr/>	<hr/>
Net defined benefit pension liability	<b>-</b>	<i>-</i>
	<hr/> <hr/>	<hr/> <hr/>

**Reconciliation of opening and closing balances of the present value of defined benefit pension obligations**

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Scheme liabilities at start of year	<b>53,693</b>	<i>80,567</i>
Current service cost	<b>1,252</b>	<i>2,072</i>
Benefits paid	<b>(3,028)</b>	<i>(2,515)</i>
Interest expense	<b>2,536</b>	<i>1,451</i>
Actual contributions - members	<b>18</b>	<i>525</i>
Actuarial (gain)/loss	<b>1,389</b>	<i>(28,407)</i>
	<hr/>	<hr/>
Scheme liabilities at end of year	<b>55,860</b>	<i>53,693</i>
	<hr/> <hr/>	<hr/> <hr/>

The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year.

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**17 POST-EMPLOYMENT BENEFITS (continued)**

**Reconciliation of opening and closing balances of the fair value of scheme assets**

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Fair value of scheme assets at start of year	<b>55,061</b>	<i>83,947</i>
Actual benefit payments by the scheme	<b>(3,028)</b>	<i>(2,515)</i>
Actual contributions - employer	<b>2,222</b>	<i>1,608</i>
Actual contributions – members	<b>18</b>	<i>525</i>
Administrative expenses paid by scheme	<b>(266)</b>	<i>(392)</i>
Interest income	<b>2,618</b>	<i>1,443</i>
Return on assets less amount recognised in interest income	<b>2,018</b>	<i>(29,555)</i>
Fair value of scheme assets at end of year	<b>58,643</b>	<i>55,061</i>

**Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income:**

Income and expenditure account

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
<i>Employment costs</i>		
Current service cost	<b>1,252</b>	<i>2,072</i>
Admin expenses	<b>266</b>	<i>392</i>
Net interest	<b>(16)</b>	<i>(8)</i>
	<b>1,502</b>	<i>2,456</i>
<i>Investment income</i>		
Interest income on scheme assets	<b>(2,618)</b>	<i>(1,443)</i>
Interest expense on scheme liabilities	<b>2,602</b>	<i>1,451</i>
Net interest on the net defined benefit pension liability	<b>(16)</b>	<i>8</i>

Remeasurement of the net defined benefit pension liability recognised in other comprehensive income:

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Return on scheme assets less interest on scheme assets recognised in the income and expenditure account	<b>(2,018)</b>	<i>29,555</i>
Actuarial loss/ (gain)	<b>1,389</b>	<i>(28,407)</i>
Total amount recognised in other comprehensive income	<b>(629)</b>	<i>1,148</i>
Asset ceiling adjustment	<b>1,349</b>	<i>(2,012)</i>
Adjusted total amount recognised in other comprehensive income	<b>720</b>	<i>(864)</i>

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**17 POST-EMPLOYMENT BENEFITS (continued)**

**Analysis of scheme assets**

	Fair values	
	2023	2022
	£'000	£'000
Equity securities	20,937	19,282
Debt securities	32,292	30,726
Other (includes investments in diversified growth funds, alternatives and cash)	5,414	5,053
	<hr/>	<hr/>
Total fair value of scheme assets	<b>58,643</b>	<b>55,061</b>

The return on scheme assets for the year was a gain of £4,636,000 (2022: loss of £28,112,000).

**The principal actuarial assumptions used at the balance sheet date were:**

	2023	2022
	%	%
Rate of increase in pensionable salaries	4.00	4.10
Rate of increase in pensions in payment	3.00	3.10
Rate of increase of deferred benefits	2.65	2.70
Discount rate for scheme liabilities	4.55	4.80
Rate of inflation (RPI/CPI)	3.0/2.65	3.10/2.70

**Unfunded supplementation to historic pensioners of the National Union of Railwaymen**

Benefit supplementation was awarded to certain historic members of the National Union of Railway men's Employees' Superannuation Fund to provide cost of living increases. The benefits are unfunded and are payable directly by the Union. No new members accrue further supplementation.

**Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income:**

<u>Income and expenditure account</u>	2023	2022
	£'000	£'000
<i>Investment income</i>		
Interest expense on scheme liabilities	10	6
	<hr/>	<hr/>
Total amount recognised in the income and expenditure account	10	6
<i>Remeasurement of defined benefit pension liability recognised in other comprehensive income</i>		
	2023	2022
	£'000	£'000
Actuarial loss/ (gain)	27	(77)
	<hr/>	<hr/>
Total amount recognised in other comprehensive income	27	(77)

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**17 POST-EMPLOYMENT BENEFITS (continued)**

**The principal actuarial assumptions used at the balance sheet date were:**

	<b>2023</b>	2022
	%	%
Rate of increase in pensions in payment	3.00	3.10
Discount rate for scheme liabilities	4.55	4.80
Rate of inflation (RPI)	3.00	3.40

Independent actuaries appointed by the Union have valued the Union's obligations arising from these supplementation rights as at 31 December 2023. The result of this, valuation is reported below.

<b>Defined benefit pension liability at the balance sheet date</b>	<b>2023</b>	2022
	<b>£'000</b>	£'000
Present value of defined benefit pension obligations	<b>233</b>	238

**Reconciliation of opening and closing balances of the present value of defined benefit pension obligations**

	<b>2023</b>	2022
	<b>£'000</b>	£'000
Scheme liabilities at start of year	<b>238</b>	356
Interest expense	<b>10</b>	6
Actual benefit payments by the Union	<b>(42)</b>	(47)
Actuarial loss/ (gain)	<b>27</b>	(77)
Scheme liabilities at end of year	<b>233</b>	238

**18 CONTINGENT LIABILITY – Deferred tax**

As explained in note 10, no tax liabilities are expected to arise on the realization of Unrealised valuation increases on investments and investment properties. If the Unrealised valuation increases at 31 December 2023 were all to give rise to chargeable gains less indexation) the maximum liability to tax would be £5,368k (2022: £4,445k).

**NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**19 OPERATING LEASES**

As at 31 December 2023 the Union had future commitments under non-cancellable operational leases as follows:

	<b>2023</b>	<i>2022</i>
	<b>£'000</b>	<i>£'000</i>
Within 1 Year	<b>323</b>	<i>139</i>
Between 2 to 5 years	<b>282</b>	<i>139</i>
In more than 5 years	<b>12</b>	<i>12</i>
	<b>617</b>	<i>290</i>

**20 ANALYSIS OF CHANGES IN NET DEBT**

	<i>At 1 Jan 2023</i>	<b>Cash flows</b>	<b>Other non</b>	<b>At 31 Dec 2023</b>
	<i>£000</i>	<b>£000</b>	<b>cash changes</b>	<b>£000</b>
			<b>£000</b>	
<b>Cash and cash equivalents</b>				
Cash	<i>3,966</i>	(1,421)	-	2,545
	<i>3,966</i>	(1,421)	-	2,545
<b>Borrowings</b>				
Debt due within one year	<i>(204)</i>	204	-	-
Debt due after one year	<i>(1,329)</i>	1,329	-	-
	<i>(1,533)</i>	1,533	-	-
<b>Total</b>	<i>2,433</i>	112	-	2,545


# Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here**

Secretary's Signature:	M. Lynch	Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Mick Lynch	Name:	Alex Gordon, President
Date:	31/07/2021	Date:	31/07/2024

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed		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"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	



# Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

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

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)**

Please see attached appendix

Signature(s) of auditor or auditors:

Please see attached signed audit report

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Name(s):

Haysmacintyre LLP

--

Profession(s) or Calling(s):

Chartered accountants, statutory auditors

--

Address(es):

10 Queen Street Place

--

London

--

--

--

--

--

Postcode

EC4R 1AG

--

Date

31 July 2024

--

Contact name for inquiries and telephone number:

Tom Brain 020 7969 5670

--

N.B. When notes to the account 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 reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**Yes**

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**

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**Yes**

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	<i>Haysmacintyre LLP</i>
Name	Haysmacintyre LLP
Address	10 Queen Street Place, London, EC4R 1AG
Date	11/07/2024
Contact name and telephone number	Tom Brain, 020 7969 5670

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

## **Opinion**

We have audited the financial statements of the National Union of Rail, Maritime & Transport Workers (the 'Union') for the year ended 31 December 2023 which comprise the Income and Expenditure Account - Combined Funds, Income and Expenditure Account- General Fund, Income and Expenditure Account - Orphan Fund, Income and Expenditure Account - Political Fund, the Balance Sheet, Cash Flow Statement, Statement of Movement in Funds and notes to the financial statements, including significant accounting policies. 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 our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2023 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

## **Basis for opinion**

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

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the National Executive Committee with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The National Executive Committee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

- a satisfactory system of control over transactions has not been maintained; or
- the Union has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we need for our audit.

### **Responsibilities of the National Executive Committee**

As explained more fully in the Statement of the National Executive Committee's Responsibilities, the National Executive Committee 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 National Executive Committee 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 National Executive Committee *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 National Executive Committee either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our 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 our 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the Union and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Trade Union legislation, data protection regulations and employment law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Trade Union and Labour Relations (Consolidation) Act 1992 and corporation tax regulations.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL UNION OF RAIL, MARITIME & TRANSPORT WORKERS

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journal entries in respect of revenue recognition. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of noncompliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Haysmacintyre LLP**  
Statutory Auditors

10 Queen Street Place  
London

EC4R 1A

# 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**

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	
Office held	
Date	





# Document

Double-click on icon to open guidance