

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:

Society of Union Employees

Year ended:

31 December 2023

List no:

554T

Head or Main Office address:

Suite A, The Courtyard

Wind Street

Swansea

Postcode SA1 1DP

Website address (if available)

www.suetu.org

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

Yes

No

X

('X' in appropriate box)

General Secretary:

Claire Jones

Telephone Number:

07855 944108

Contact name for queries regarding the completion of this return

Claire Jones

Telephone Number:

07855 944108

E-mail:

admin@suetu.org

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:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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
	444	4			448
Total	444	4			A 448

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

448

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

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
See attached			

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:

Society of Union Employees In year changes of Officers 2023

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	Simon Dunn	n/a - vacant	Oct 2023
National Secretary	Claire Jones	n/a – position renamed	Sept 2023
General Secretary	n/a – position renamed	Claire Jones	Sept 2023
Assistant National Secretary (Administration)	Beccy Head	n/a – position renamed	Sept 2023
Assistant General Secretary (Administration)	n/a – position renamed	Beccy Head	Sept 2023
Assistant National Secretary (Negotiations)	James Rupa	n/a – position renamed	Sept 2023
Assistant General Secretary (Negotiations)	n/a – position renamed	James Rupa	Sept 2023
Treasurer	Rosa Pickavance	Michael Etheridge	Sept 2023
Education Officer	Karen Williams	Natalie Chadwick	Sept 2023
Health and Safety Officer	Angela Lysons	Angela Lysons & Oliver Foster-Burnell (job share)	Sept 2023
Cymru/Wales Branch Secretary	Hugh McDyer	Hugh McDyer & Rosie Lewis (job share)	Sept 2023
Eastern Branch Secretary	Tracey Tansley & Marianne Brock (job share)	Marianne Brock	Oct 2023
East Midlands Branch Secretary	Elliot Dean & Rachel Perry-Doyle (job share)	Rachel Perry-Doyle	July 2023
East Midlands Branch Secretary	Rachel Perry-Doyle	Rachel Perry-Doyle & Liz Lowe (job share)	Sept 2023
East Midlands Branch Secretary	Rachel Perry-Doyle & Liz Lowe (job share)	Liz Lowe	Dec 2023
Greater London Branch Secretary	n/a - vacant	Nick Turnbull & Amanda Mayers (job share)	Sept 2023

South East Branch Secretary	Julie Murdoch & Mumta Erkadoo (job share)	Julie Murdoch & Danny Sweeney (job share)	Sept 2023
UNISON Centre Branch Secretary	Steve Elsey & Luke Ruby (job share)	Steve Elsey & Maggie Newell (job share)	Sept 2023
Admin and Clerical Convenor	Gillian Gorman & Elaine Jones (job share)	Gillian Gorman	April 2023
BME Convenor	Bibi Khan & Claire-Angela Henry (job share)	Bibi Khan	July 2023
LGBT+ Convenor	Rachel Perry-Doyle	n/a - vacant	February 2023
LGBT+ Convenor	n/a - vacant	Michael Etheridge	Sept 2023
Women's Convenor	Emily Cramp	n/a - vacant	June 2023
Women's Convenor	n/a - vacant	Gail Bianchi & Karen Williams (job share)	Nov 2023

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
List of officers seperately provided	

Society of Union Employees full list of officers at year end 2023

Principal Officers		Election or Re-election date
President	Vacant	-
General Secretary	Claire Jones	Sept 2023
Assistant General Secretary (Negotiations)	James Rupa	Sept 2023
Assistant General Secretary (Administration)	Beccy Head	Sept 2023
Treasurer	Michael Etheridge	Sept 2023
Education Officer	Natalie Chadwick	Sept 2023
Membership Secretary	Dan Melrose	Sept 2023
Health and Safety Officer	Angela Lysons & Oliver Foster-Burnell (job share)	Sept 2023
Branch Secretaries		
Cymru/Wales Region Branch	Hugh McDyer & Rosie Lewis (job share)	Sept 2023
Eastern Region Branch	Marianne Brock	Sept 2023
East Midlands Region Branch:	Liz Lowe	Sept 2023
Greater London Region Branch	Nick Turnbull & Amanda Mayers (job share)	Sept 2023
Northern Region Branch	Gemma Taylor	Nov 2023
Northern Ireland Region Branch	Vacant	-
North West Region Branch	James Rupa	Sept 2023
Scotland Region Branch	Vacant	-
South East Region Branch	Julie Murdoch & Danny Sweeney (job share)	Sept 2023
South West Region Branch	Natalie Chadwick	Sept 2023
UNISON Centre Branch	Steve Elsey & Maggie Newell (job share)	Sept 2023
West Midlands Region Branch	Beccy Head	Sept 2023
Yorkshire and Humberside Region Branch	George Ayre	Sept 2023

Forum Convenors		
Admin and Clerical	Gillian Gorman	Sept 2023
Branch Employed	Neal Harrington	Sept 2023
BME	Bibi Khan	Sept 2023
Disabled	Gail Adams	Sept 2023
LGBT+	Michael Etheridge	Sept 2023
Women	Gail Bianchi & Karen Williams (job share)	Nov 2023

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		55,782
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		55,782
Investment income (as at page 12)		5,396
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		61,178
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,730
Administrative expenses (as at page 10)		36,410
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		38,140
Interfund Transfers OUT		
Surplus (deficit) for year		23,038
Amount of general fund at beginning of year		307,259
Amount of general fund at end of year		330,297

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	1,730
	1,730	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	1,730	Total (should agree with figure in General Fund)	1,730

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1

To be completed by trade unions which maintain their own political fund

	Income	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	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 contribute to the political fund

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

Political fund account expenditure (a)

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

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

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

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

Political fund account expenditure (b)

Expenditure under section 72 (1) (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 of money on the provision of any services or property for use by or on behalf of any political party

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

Political fund account expenditure (c)

Expenditure under section 72 (1) (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))	£
Total			

Political fund account expenditure (d)

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 on the maintaince of any holder of political office	
Name of office holder	£
Total	

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	£
Total	

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	£
Total	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(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

£

Total expenditure

(c) the total amount of all other money expended

£

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	[]	
Auditors' fees		3,153
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Recruitment and organising resources		1,036
Education		876
Bank charges		75
Subscriptions		285
Affiliations		548
Corporation Tax		1,025
Executive Meetings		3,890
SUE Conference		25,522
Other Outgoings		
[]		
[]		
Outgoings on land and buildings (specify)		
[]		
Other outgoings (specify)		
[]		
Total		36,410
Charged to:	General Fund (Page 3)	36,410
Total		36,410

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 £	

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)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			5,396
Other investment income (specify)			
			5,396
		Total investment income	5,396
		Credited to:	
		General Fund (Page 3)	5,396
		Political Fund	
		Total Investment Funds	5,396

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	55,782		55,782
From Investments	5,396		5,396
Other Income (including increases by revaluation of assets)			
Total Income	61,178		61,178
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	38,140		38,140
Funds at beginning of year (including reserves)	307,259		307,259
Funds at end of year (including reserves)	330,297		330,297
Assets			
Fixed Assets			
Investment Assets			
Other Assets			335,788
Total Assets			335,788
Liabilities			
Total Liabilities			5,491
Net Assets (Total Assets less Total Liabilities)			330,297

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 70px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" type="text"/>
<p>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</p>	
<input style="width: 50px; height: 15px;" type="text"/>	
<p>Ballot 2</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 70px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" type="text"/>
<p>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</p>	
<input style="width: 50px; height: 15px;" type="text"/>	
<p>Ballot 3</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 70px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" type="text"/>
<p>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</p>	
<input style="width: 50px; height: 15px;" type="text"/>	

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

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

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.

See A1 attached

**SOCIETY OF UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

2 DEBTORS	2023	2022
	£	£
Prepayments	-	548
	<u>-</u>	<u>548</u>
	<u>-</u>	<u>548</u>
3 CREDITORS: Amounts falling due within one year	2023	2022
	£	£
Trade Creditors	1,265	-
Accruals and Deferred Income	3,201	2,959
Taxation	1,025	257
	<u>5,491</u>	<u>3,216</u>
	<u>5,491</u>	<u>3,216</u>
4 RESERVES	2023	2022
	£	£
General Fund Brought forward	307,259	254,982
Surplus for the year	23,038	52,277
	<u>330,297</u>	<u>307,259</u>
	<u>330,297</u>	<u>307,259</u>

SOCIETY OF UNION EMPLOYEES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Bevan Buckland LLP
Chartered Accountants
and Statutory Auditors
SWANSEA

**SOCIETY OF UNION EMPLOYEES
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FOR YEAR ENDED 31 DECEMBER 2023**

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Income and Expenditure Account	5
Balance Sheet	6
Notes of Financial Statements	7-8

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of Society of Union Employees (the 'union') for the year ended 31 December 2023 which comprise the Income and Expenditure account, the Balance Sheet and the related notes. 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 results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Council'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 12 months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Executive Council 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 Executive Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report. We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Executive Council

As explained more fully in the Statement of the Executive Council's Responsibilities, the Executive Council 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 Executive Council determines 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 Executive Council is 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 directors 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. A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the union's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Use of our report

This report is made solely to the members, as a body, in accordance with the provisions of the Trade Union And Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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 members as a body, for our audit work, for this report, or the opinions we have formed.



BEVAN BUCKLAND LLP
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
GROUND FLOOR, CARDIGAN HOUSE
CASTLE COURT, SWANSEA ENTERPRISE PARK
SWANSEA
SA7 9LA

DATE ...14.06.2024.....

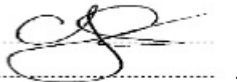
**SOCIETY OF UNION EMPLOYEES
INCOME STATEMENT
FOR YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Turnover	55,782	54,541
Overheads		
Education	876	276
Affiliations	548	557
Recruitment/Organising Resources	1,036	258
Executive Meetings	3,890	-
Branch Organisation	-	48
Conferences:		
SUE Conference	25,522	-
Representation Employment Related Issues	1,730	(1,350)
Auditors Remuneration	3,153	2,982
Donations/Gifts	-	-
Subscriptions	285	429
Investments	-	50
Bank Charges	75	107
	<u>37,115</u>	<u>3,357</u>
Operating Surplus	18,667	51,184
Bank Interest receivable	5,396	1,350
Surplus on Ordinary Activities Before Tax	<u>24,063</u>	<u>52,534</u>
Corporation tax	1,025	257
Surplus on Ordinary Activities After Tax	<u><u>23,038</u></u>	<u><u>52,277</u></u>

**SOCIETY OF UNION EMPLOYEES
STATEMENT OF FINANCIAL POSITION
FOR YEAR ENDED 31 DECEMBER 2023**

		2023		2022	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	2	-		548	
Cash at bank and in hand		335,788		309,927	
		<u>335,788</u>		<u>310,475</u>	
CREDITORS: amounts falling due within one year	3	<u>(5,491)</u>		<u>(3,216)</u>	
NET CURRENT ASSETS			330,297		307,259
NET ASSETS			<u>330,297</u>		<u>307,259</u>
Represented by:					
RESERVES	4				
General Fund			330,297		307,259
GENERAL FUND			<u>330,297</u>		<u>307,259</u>

The Financial Statements were approved by the Committee on ...14.06.2024.....
and signed on their behalf by :



C Jones

**SOCIETY OF UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES

a) Entity Information

Society of Union Employees is a trade union, which is registered with the Certification Officer under Section 3 of the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the head office is The Courtyard, 11 Wind Street, Swansea, SA1 1DP.

b) Accounting Convention

These financial statements have been prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Trade Union and Labour Relations (Consolidation) Act 1992.

The financial statements are prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

c) Turnover

Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2023.

d) Key Judgements and Estimates

There are no significant judgements and estimates made by the management in the preparation of the financial statements.

e) Political Fund

The Union does not contribute to any political fund.

f) Debtors & Creditors

Short term debtors and short term creditors are measured at transaction price, less any impairment.

g) Cash at bank

Cash and cash equivalents include cash in hand and deposits held at call with banks.

h) Corporation Tax

Tax is payable on interest receivable and is recognised in the income and expenditure account.

**SOCIETY OF UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

2 DEBTORS	2023	2022
	£	£
Prepayments	-	548
	<u>-</u>	<u>548</u>
	<u>-</u>	<u>548</u>
3 CREDITORS: Amounts falling due within one year	2023	2022
	£	£
Trade Creditors	1,265	-
Accruals and Deferred Income	3,201	2,959
Taxation	1,025	257
	<u>5,491</u>	<u>3,216</u>
	<u>5,491</u>	<u>3,216</u>
4 RESERVES	2023	2022
	£	£
General Fund Brought forward	307,259	254,982
Surplus for the year	23,038	52,277
	<u>330,297</u>	<u>307,259</u>
	<u>330,297</u>	<u>307,259</u>

Accounting policies

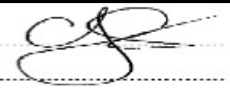
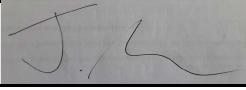
(see notes 84 and 85)

See A2 attached

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:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Claire Jones	Name:	James Rupa (Assistant General Secretary)
Date:	14.06.2024	Date:	14.06.2024

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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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:

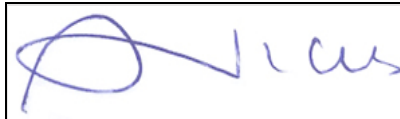
In our opinion the financial statements:

- **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)

See A3 attached

Signature(s) of auditor or auditors:



--

Name(s):

Bevan Buckland LLP

--

Profession(s) or Calling(s):

Chartered Accountants and Statutory Auditors

--

Address(es):

Ground Floor, Cardigan House,

--

Castle Court,

--

Swansea Enterprise Park,

--

Swansea,

--

Postcode

SA7 9LA

--

Date

--

--

Contact name for inquiries and telephone number:

Alison Vickers
01792 410100

--

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of Society of Union Employees (the 'union') for the year ended 31 December 2023 which comprise the Income and Expenditure account, the Balance Sheet and the related notes. 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 results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Council'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 12 months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Executive Council 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 Executive Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report. We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Executive Council

As explained more fully in the Statement of the Executive Council's Responsibilities, the Executive Council 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 Executive Council determines 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 Executive Council is 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 directors 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. A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the union's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES
FOR YEAR ENDED 31 DECEMBER 2023**

Use of our report

This report is made solely to the members, as a body, in accordance with the provisions of the Trade Union And Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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 members as a body, for our audit work, for this report, or the opinions we have formed.



BEVAN BUCKLAND LLP
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
GROUND FLOOR, CARDIGAN HOUSE
CASTLE COURT, SWANSEA ENTERPRISE PARK
SWANSEA
SA7 9LA

DATE14.06.2024.....

**SOCIETY OF UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES

a) Entity Information

Society of Union Employees is a trade union, which is registered with the Certification Officer under Section 3 of the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the head office is The Courtyard, 11 Wind Street, Swansea, SA1 1DP.

b) Accounting Convention

These financial statements have been prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Trade Union and Labour Relations (Consolidation) Act 1992.

The financial statements are prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

c) Turnover

Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2023.

d) Key Judgements and Estimates

There are no significant judgements and estimates made by the management in the preparation of the financial statements.

e) Political Fund

The Union does not contribute to any political fund.

f) Debtors & Creditors

Short term debtors and short term creditors are measured at transaction price, less any impairment.

g) Cash at bank

Cash and cash equivalents include cash in hand and deposits held at call with banks.

h) Corporation Tax

Tax is payable on interest receivable and is recognised in the income and expenditure account.

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?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

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

Yes / No

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

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate


Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	
Name	Claire Jones
Office held	General Secretary
Date	14.06.2024