

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	AEGIS THE UNION		
Year ended:	30 June 2024		
List no:	5028T		
Head or Main Office address:	AEGON OFFICE		
	AEGON UK PLC		
	LOCHSIDE CRESCENT		
	EDINBURGH PARK		
	EDINBURGH		
Postcode	EH12 9SE		
Website address (if available)	<a href="http://www.aegistheunion.co.uk">www.aegistheunion.co.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:	BRIAN LINN		
Telephone Number:	0771 8122 850		
Contact name for queries regarding the completion of this return	ANIA LOMAX		
Telephone Number:	0783 7356 216		
E-mail:	ANIA.LOMAX@AEGISTHEUNION.CO.UK		

**Please follow the guidance notes in the completion of this return**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 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)

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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
	4,026	67			4,093
<b>Total</b>	4,026	67			A 4,093

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

4,093

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
Deputy Gen Secretary	Fiona Steele	Ania Lomax	30 April 2024

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
Brian Linn	General Secretary
	Elected 17/11/2021
Ania Lomax	Deputy General Secretary & Treasurer
	Elected 30/04/2024
Stephen Crotty	Ass. General Secretary - Chair of Yorkshire Branch
	Elected 01/05/2024
Brian McDaid	Ass. General Secretary - Chair of Skipton Branch
	Elected 28/04/2020
Frederick Markham	Ass. General Secretary - Chair of Aegon Branch
	Elected 31/05/2023



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

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
Union Learn Scotland	37,451
Union Learn Ireland	3,778
<b>Total federation and other bodies</b>	
	<b>41,229</b>
<b>Any Other Sources</b>	
Employer Donations	169,500
<b>Total other sources</b>	
	<b>169,500</b>
<b>Total of all other income</b>	
	<b>210,729</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	44,934
Legal Fees	16,320	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Computer Running Costs	28,614	Staff Training	7,609
Dispute Benefits		Negotiated Discount Services	
		Other Benefits and Grants (specify)	
<b>carried forward</b>	44,934	<b>Total (should agree with figure in General Fund)</b>	52,543

(See notes 21 and 23)

Fund 2		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 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>		









## 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	
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	
<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)		
		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	
<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	



**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
	£
<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	£

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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		340,723
Salaries and Wages included in above	271,148	
Auditors' fees		9,600
Legal and Professional fees		4,215
Occupancy costs		
Stationery, printing, postage, telephone, etc.		28,448
Expenses of Executive Committee (Head Office)		30,511
Expenses of conferences		12,562
Other administrative expenses (specify)		
Motor Vehicle Leasing		18,025
Sundries		2,388
Affiliation Fees		25,114
Bank Charges		1,544
Insurance		3,756
Motor Expenses		5,127
Lottery		6,525
Other interest		30
<b>Other Outgoings</b>		
Depreciation		1,136
Other outgoings (specify)		
Investment Property Expenses		4,293
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		<b>493,997</b>
Charged to:	General Fund (Page 3)	493,997
<b>Total</b>		<b>493,997</b>

### 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	69,263	8,303	7,065	Car Benefit	4,507	95,469
				Life/Medical Ins	6,331	

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			12,580
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			5,436
Other investment income (specify)			
			18,016
		Total investment income	18,016
		Credited to:	
		General Fund (Page 3)	18,016
		Political Fund	
		Total Investment Funds	18,016



## 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		214,600	21,450			236,050
Additions						
Disposals						
Revaluation/Transfers						
At end of year		214,600	21,450			236,050
<b>Accumulated Depreciation</b>						
At start of year			19,409			19,409
Charges for year			1,136			1,136
Disposals						
Revaluation/Transfers						
At end of year			20,545			20,545
<b>Net book value at end of year</b>						
Net book value at end of year		214,600	905			215,505
<b>Net book value at end of previous year</b>						
Net book value at end of previous year		214,600	2,041			216,641







# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	298,376		298,376
From Investments	18,016		18,016
Other Income (including increases by revaluation of assets)	210,729		210,729
<b>Total Income</b>	527,121		527,121
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	595,149		595,149
<b>Funds at beginning of year</b> (including reserves)	609,440		609,440
<b>Funds at end of year</b> (including reserves)	541,412		541,412
<b>Assets</b>			
Fixed Assets			215,505
Investment Assets			
Other Assets			364,035
		<b>Total Assets</b>	579,540
<b>Liabilities</b>		<b>Total Liabilities</b>	38,128
<b>Net Assets (Total Assets less Total Liabilities)</b>			541,412

# 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>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>

**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 ATTACHED NOTES IN THE YEAR END ACCOUNTS

# Accounting policies

(see notes 84 and 85)

SEE ATTACHED POLICIES IN THE YEAR END ACCOUNTS

## 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:	<i>Brian Linn</i>	Treasurer's Signature:	<i>[Signature]</i>
			(or other official whose position should be stated)
Name:	BRIAN LINN	Name:	ANIA LOMAX
Date:	28 November 2024	Date:	28 November 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	<input checked="" type="checkbox"/>	To follow	
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)

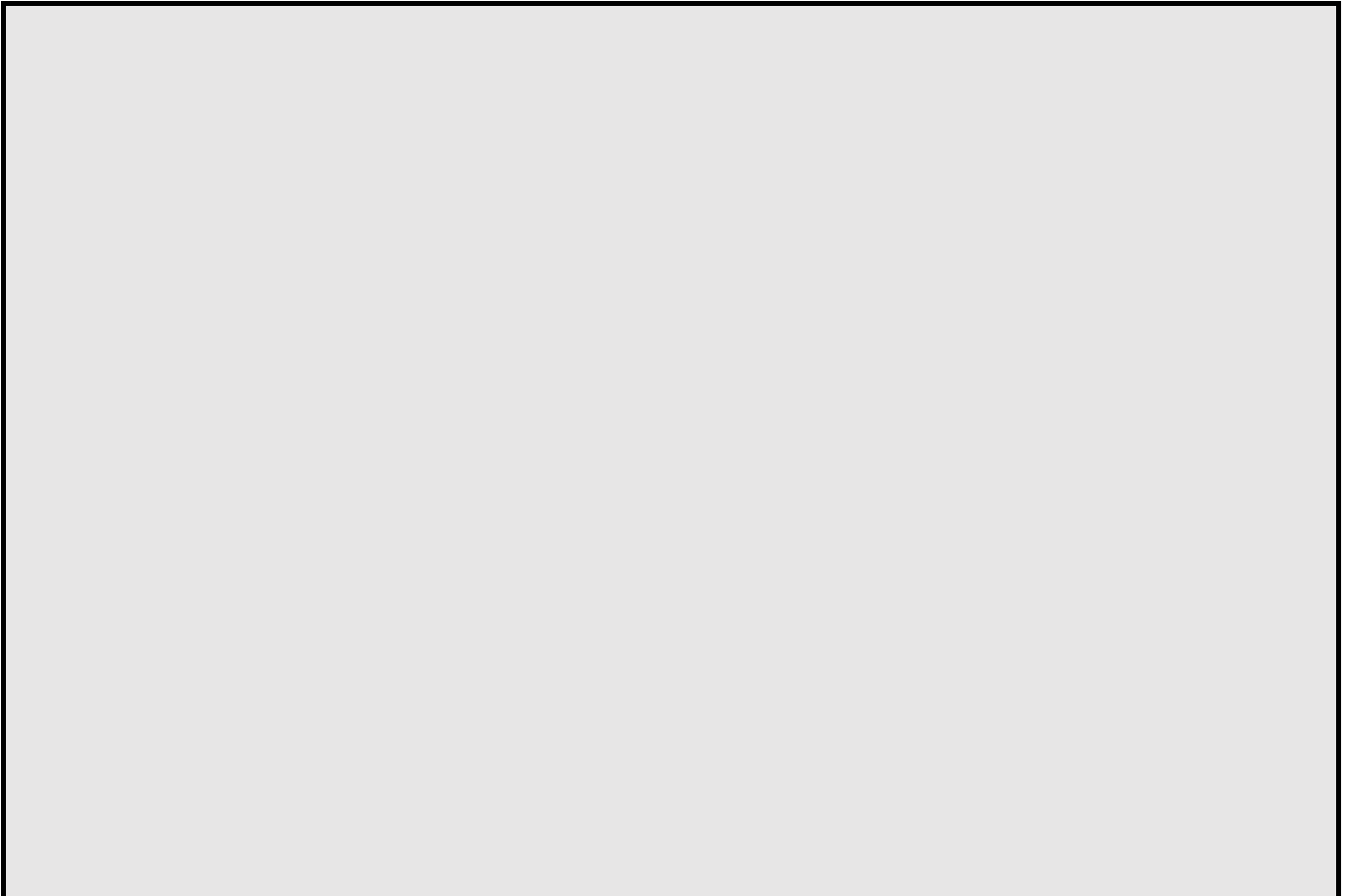
Please explain in your report overleaf or attached

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)**



Signature(s) of auditor or auditors:



Name(s):

LEA BRASH



Profession(s) or Calling(s):

STATUTORY AUDITOR



Address(es):

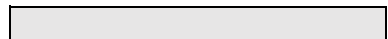
JOHNSTON SMILLIE LTD



CHARTERED ACCOUNTANTS



5 SOUTH GYLE CRESCENT LANE



EDINBURGH



Postcode

EH12 9EG



Date



Contact name for inquiries and telephone number:

0131 317 7377



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

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

**AEGIS THE UNION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

# AEGIS THE UNION

## COMPANY INFORMATION

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<b>Treasurer</b>	Mrs Fiona Steele (resigned 30 April 2024) Mrs Ania Lomax (appointed 30 April 2024)
<b>General secretary</b>	Mr. Brian Linn
<b>Union address</b>	Aegon UK Lochside Crescent Edinburgh Park Edinburgh EH12 9SE
<b>Accountants</b>	Cunningham Grant Chartered Accountants G6 The Granary Business Centre Coal Road Cupar Fife KY15 5YQ
<b>Auditors</b>	Johnston Smillie Ltd Chartered Accountants 5 South Gyle Crescent Lane Edinburgh EH12 9EG
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

# AEGIS THE UNION

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## **AEGIS THE UNION**

### **STATEMENT OF THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2024***

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The Committee of management are responsible for preparing the financial statements in accordance with applicable law and regulations.

The Constitution of the Association requires the Committee of Management to prepare financial statements for each year. The Committee of management have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the association and of the surplus or deficit of the association for that period. In preparing those financial statements, the Committee of management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

So far as the Committee of Management is aware, there is no relevant audit information of which association's auditor is unaware. Additionally, the Committee of management have taken all the necessary steps that they ought to have taken to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

*Brian Linn*

Brian Linn 28 November 2024

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



## AEGIS THE UNION

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

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#### Opinion

We have audited the financial statements of Aegis the Union (the 'Union') for the year ended 30 June 2024 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including a summary of 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 30 June 2024 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### 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 company 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 Committee of Management'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 Committee of Management with respect to going concern are described in the relevant sections of this report.

#### Other information

The Committee of Management are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work 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.

# AEGIS THE UNION

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Committee of Management' report.

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

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

### **Respective responsibilities of Committee of Management**

As explained more fully in the Committee of Management's responsibilities statement, the Committee of Management are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Committee of Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with section 36 of that Act.

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

### **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.

We obtained an understanding of the legal and regulatory frameworks applicable to the Union, focusing on provisions of those laws and regulations which could have a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Trade Union and Labour Relations (Consolidation) Act 1992, FRS 102 and local tax legislation.

## AEGIS THE UNION

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AEGIS THE UNION

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We assessed the susceptibility of the Union's financial statements to material misstatement, including how fraud might occur, by considering our knowledge of the entity and the sector in which it operates and by discussion with staff and those charged with governance. We considered the procedures and controls that are in place to address risks identified, or that otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to detect circumstances in which irregularities could result in material misstatement and to identify irregularities which may have occurred. Our procedures included: journal entry testing; enquiries of staff and those charged with governance; review of specific transactions and documentation; analytical procedures; and review of the presentation and disclosures in the financial statements.

We 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.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the Union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. 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.



**Johnston Smillie Ltd**

**Chartered Accountants  
Statutory Auditor**

.....28/11/2024

5 South Gyle Crescent Lane  
Edinburgh  
EH12 9EG

# AEGIS THE UNION

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024	2023
		£	£
<b>Turnover</b>			
Union Dues		286,476	276,670
Donations		169,500	169,500
Union Learning		41,229	56,833
Settlement Agreements		11,900	12,850
Flat Rental Income	3	12,580	12,030
		<u>521,685</u>	<u>527,883</u>
<b>Administrative Expenses</b>			
Wages and salaries (excl. N.I.)		271,148	261,390
Employer's N.I. contributions		31,340	30,430
Employer's Pension contributions		27,585	26,372
Employee Benefits		10,650	11,332
Staff training		7,609	4,682
Insurance		3,756	4,361
Conference		12,562	2,077
Printing, postage and stationery		1,037	776
Telephone		2,926	2,895
Computer running costs		28,614	21,137
Website		5,743	-
Advertising		18,742	14,209
Motor vehicle leasing		18,025	19,207
Motor running expenses		5,127	1,009
Assistant General Secretary Travel		6,564	2,154
General Secretary travel and subsistence		5,243	7,610
General Committee travel and subsistence		18,237	11,040
Deputy General Secretary travel and subsistence		467	1,405
Legal and professional fees		16,320	4,421
Audit fees		9,600	5,520
Accountancy fees		4,215	4,244
Bank charges		1,544	786
Other interest		30	-
Lottery		6,525	5,700
Sundry expenses		2,388	2,484
Flat rental expenses		4,293	12,439
Affiliation fees		18,962	23,309
ACAS TU levy		6,152	6,528
Union Learning expenses		46,079	60,746
Depreciation on tangible fixed assets	5	1,136	1,144
		<u>(592,619)</u>	<u>(549,407)</u>
<b>Operating loss before interest and tax c/f</b>		<b>(70,934)</b>	<b>(21,524)</b>

## AEGIS THE UNION

### INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

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	Notes	2024 £	2023 £
<b>Operating loss before interest and tax b/f</b>		(70,934)	(21,524)
Other interest receivable and similar income	3	5,436	3,187
Interest payable and similar charges		-	-
Changes in the fair value of investment properties		-	-
<b>Operating (loss)/profit before tax</b>		<u>(65,498)</u>	<u>(18,337)</u>
Tax on deficit on ordinary activities	4	(2,530)	(606)
<b>Operating (loss)/profit</b>		<u><u>(68,028)</u></u>	<u><u>(18,943)</u></u>

# AEGIS THE UNION

## BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	5		215,505		216,641
<b>Current assets</b>					
Stocks		400		670	
Debtors	6	117,675		139,178	
Cash at bank and in hand		245,960		287,233	
		<u>364,035</u>		<u>427,081</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(32,457)</u>		<u>(28,611)</u>	
<b>Net current assets</b>			<u>331,578</u>		<u>398,470</u>
<b>Total assets less current liabilities</b>			<u>547,083</u>		<u>615,111</u>
<b>Provisions for liabilities</b>			<u>(5,671)</u>		<u>(5,671)</u>
<b>Net Assets</b>			<u>541,412</u>		<u>609,440</u>
<b>Represented by:</b>					
Reserves	8		<u>541,412</u>		<u>609,440</u>

The financial statements were approved by the Committee of Management on 28 November 2024



Ania Lomax (appointed 30 April 2024)

**Treasurer**

# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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### 1. Accounting policies

#### 1.1 General Information & Basis of Accounting

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

#### 1.2 Going concern

The Committee of Management consider that there are no material uncertainties surrounding the Union's ability to continue as a going concern and that adequate funds will be available to enable the Union to continue to operate for a period of not less than 12 months from the date of approval of these financial statements. The financial statements have therefore been prepared on a going concern basis.

#### 1.3 Income

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

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

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation has been provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	33 1/3% Straight Line
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#### 1.5 Investment property

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

#### 1.6 Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial instruments which include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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### 1.8 Financial instruments

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.9 Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued, non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

### 1.10 Employee Benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

### 1.11 Pension Costs

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### 1.12 Leasing

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



# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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### 1.13 Critical Accounting Estimates & Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the Committee of Management the only area in which estimates and judgements are significant to the financial statements is the valuation of investment property.

### 2. Operating profit

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating profit is stated after charging:		
Depreciation of tangible assets	1,136	1,144
Auditors' remuneration	9,600	5,520
	<u>9,600</u>	<u>5,520</u>

### 3. Investment income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank Interest	5,436	3,187
Rental Income	12,580	12,030
<b>Total investment income</b>	<u>18,016</u>	<u>15,217</u>

### 4. Taxation

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Domestic current year tax</b>		
U.K. corporation tax	2,530	606
	<u>2,530</u>	<u>606</u>
<b>Deferred taxation</b>		
Taxation on changes in fair value of investment properties	-	-
	<u>-</u>	<u>-</u>
<b>Total tax charge</b>	<u>2,530</u>	<u>606</u>

# AEGIS THE UNION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

### 5. Tangible fixed assets

	Investment Property £	Plant & Equipment £	Total £
<b>Cost</b>			
At 1 July 2023	214,600	21,450	236,050
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 30 June 2024	214,600	21,450	236,050
<b>Depreciation</b>			
At 1 July 2023	-	19,409	19,409
On disposals	-	-	-
Charge for year	-	1,136	1,136
At 30 June 2024	-	20,545	20,545
<b>Net book value</b>			
At 30 June 2024	214,600	905	215,505
At 30 June 2023	214,600	2,041	216,641

The investment property was valued by the committee of management as at the balance sheet date with reference to the market value of similar properties in the area and in consultation with an external valuer.

### 6. Debtors

	2024 £	2023 £
Trade debtors	938	2,500
Other debtors	116,737	136,678
	<u>117,675</u>	<u>139,178</u>

### 7. Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	10,501	11,690
Other creditors and accruals	21,956	16,921
	<u>32,457</u>	<u>28,611</u>

## AEGIS THE UNION

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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#### 8. Statement of movements on reserves

	<b>Reserves</b>
	<b>£</b>
Balance at 1 July 2023	609,440
Loss for the year	<u>(68,028)</u>
Balance at 30 June 2024	<u>541,412</u>

#### 9. Financial commitments

At 30 June 2024 the company had future minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Not later than one year	11,896	15,649
Later than 1 year and not later than 5 years	10,930	22,826
Total	<u>22,826</u>	<u>38,475</u>

#### 10. Employees

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

<b>2024</b>	<b>2023</b>
<b>No</b>	<b>No</b>
<b>8</b>	<b>8</b>

#### 11. Union Learn Scotland Development Fund

During the year to 30 June 2024 the Union was in receipt of a Development Fund of £23,100 from the STUC (2023: £23,100). All funding has been spent for this project in the year and all payments to third party training providers were made directly by STUC.

#### 12. Contingent Liabilities

At the reporting date, the Union is involved in ongoing legal proceedings relating to members. The Union may be required to bear the costs of legal fees in relation to these proceedings. The likely amount of such fees is currently unknown. The upper estimate of fees which may be payable is in the region of £58,000.

Any obligations to pay such fees, and the amounts which may be payable, are contingent upon the outcomes of the proceedings. At the reporting date, the Union considers it impossible to determine with certainty whether any payment will be required or to quantify reliably the amount of any such payment.

**AEGIS THE UNION**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 30 JUNE 2024**

## AEGIS THE UNION

### INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

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<b>Turnover</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Union Dues	286,476	276,670
Donations	169,500	169,500
Union Learning	41,229	56,833
Settlement agreements	11,900	12,850
Flat Rental income	12,580	12,030
	<u>521,685</u>	<u>527,883</u>
<b>Administrative expenses</b>	<b>(592,619)</b>	<b>(549,407)</b>
	<u>(70,934)</u>	<u>(21,524)</u>
<b>Operating (loss)/profit</b>	<b>(70,934)</b>	<b>(21,524)</b>
<b>Other interest receivable and similar income</b>		
Bank interest received	5,436	3,187
<b>Interest payable</b>		
Bank interest paid	-	-
<b>Amounts written off investments</b>		
Changes in the fair value of investment properties	-	-
(Loss)/profit before taxation	<u>(65,498)</u>	<u>(18,337)</u>

## AEGIS THE UNION

### SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2024

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	2024 £	2023 £
<b>Administrative expenses</b>		
Wages and salaries (excl. N.I.)	271,148	261,390
Employer's N.I. contributions	31,340	30,430
Employer's Pension contributions	27,585	26,372
Employee Benefits	10,650	11,332
Staff training	7,609	4,682
Insurance	3,756	4,361
Conference	12,562	2,077
Printing, postage and stationery	1,037	776
Telephone	2,926	2,895
Computer running costs	28,614	21,137
Website	5,743	-
Advertising	18,742	14,209
Motor Vehicle leasing	18,025	19,207
Motor running expenses	5,127	1,009
Assistant General Secretary Travel	6,564	2,154
General Secretary travel and subsistence	5,243	7,610
General Committee travel and subsistence	18,237	11,040
Deputy General Secretary travel and subsistence	467	1,405
Legal and professional fees	16,320	4,421
Audit fees	9,600	5,520
Accountancy fees	4,215	4,244
Bank charges	1,544	786
Other interest	30	-
Lottery	6,525	5,700
Sundry expenses	2,388	2,484
Flat rental expenses	4,293	12,439
TUC affiliation fees	18,962	23,309
ACAS TU levy	6,152	6,528
Union Learning expenses	46,079	60,746
Depreciation on tangible fixed assets	1,136	1,144
	<u>592,619</u>	<u>549,407</u>

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**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?

**N/A**

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

**N/A**

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:

[Large greyed-out area for explanation]

Signature	<i>Brian Linn</i>
Name	BRIAN LINN
Office held	GENERAL SECRETARY
Date	28/11/2024



Document

Double-click on icon to open guidance