

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The Society of Radiographers		
Year ended:	30th September 2024		
List no:	520		
Head or Main Office address:	207 Providence Square		
	Mill Street		
	London		
Postcode	SE1 2EW		
Website address (if available)	www.sor.org		
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:	Richard Evans OBE		
Telephone Number:	020 7740 7200		
Contact name for queries regarding the completion of this return	Ian Hadlow		
Telephone Number:	020 7740 7212		
E-mail:	ianh@sor.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:

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
	32,384	1,283	21	283	33,971
Total	32,384	1,283	21	283	A 33,971

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

32,108

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

367

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
Scotland Representative	Ross McGhee	Margaret McBride	01.07.24
Wales Representative	Christopher Kalinka	Clive MacCallum-Roberts	01.07.24
London Region Representative	Vassilios Nevrides	David Morris	01.07.24
Northern Ireland Representative	n/a	Laura McGirr	25.01.24
Northern Region Representative	Sarah Burn	n/a	25.01.24
Wales Representative	Mark Sherratt	n/a	30.06.24

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
Rachel Nolan	Eastern Region Representative (Vice-President), 20.0
David Morris	London Region Representative 01.07.2024
Leah Marsden	Midlands Region Representative, 01.07.2023
Vacant	Northern Region Representative
Thomas Welton	North West Region Representative (President), 26.09
Laura McGirr	Northern Ireland Representative 25.01.2024
Susann McCracken	Scotland Representative, 07.07.2023
Margaret McBride	Scotland Representative, 01.07.2024
Sharon Stewart	Scotland Representative, 25.09.2019
Robin Bickerton	South East Region Representative, 04.07.2019
Katie Thompson	South West Region Representative (President-Elect),
Clive MacCallum-Roberts	Wales Representative, 01.07.2024
Vacant	Wales Representative
Atique Hussain	Yorkshire & North Trent Region Representative, 01.0

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		8,624,592
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		8,624,592
Investment income (as at page 12)		129,997
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	761,210	
Total of other income (as at page 4)		761,210
Total income		9,515,799
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		2,641,148
Administrative expenses (as at page 10)		6,399,084
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		9,040,232
Interfund Transfers OUT		
Surplus (deficit) for year		475,567
Amount of general fund at beginning of year		6,339,145
Amount of general fund at end of year		6,814,712

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	
Journal and Website Income	218,258
Income from Regions and Countries	14,403
Sponsorship and Other Income	177,025
Pension Scheme Actuarial Gains	
Investment Gains	351,524
Total other sources	761,210
Total of all other income	761,210

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	1,175,614
Employment Related Issues		Advisory Services	
Legal Fees	282,187		
Reps network	37,008		
Ballots and industrial action	17,181		
Other	4,710		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications		Salary Costs	1,131,537
Magazines and journals	638,915		
Website, CPD and other services	195,613		
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Indemnity insurance	330,943
		Benevolent Fund costs	3,054
carried forward	1,175,614	Total (should agree with figure in General Fund)	2,641,148

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	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 3		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 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	50,518
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	50,518
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)		110,957
		Total expenditure	110,957
		Surplus (deficit) for year	-60,439
		Amount of political fund at beginning of year	314,158
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	253,719
		Number of members at end of year contributing to the political fund	21,466
		Number of members at end of the year not contributing to the political fund	12,505
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	2,702
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 (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 maintainance 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	£
Radiography Manifesto Promotion	15,566

Total expenditure 15,566

(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

£

Slack Communications Ltd	90,223

Total expenditure 90,223

£

(c) the total amount of all other money expended

Bank charges	5,168

Total expenditure 5,168

Total of all expenditures 110,957

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		2,488,730
Salaries and Wages included in above	1,629,529	
Auditors' fees		19,250
Legal and Professional fees		113,557
Occupancy costs		168,209
Stationery, printing, postage, telephone, etc.		53,799
Expenses of Executive Committee (Head Office)		119,924
Expenses of conferences		206,226
Other administrative expenses (specify)		
Regional Committees and National Councils		23,117
Staff travel, subsistence and training		114,375
Other overheads		642,348
Other Outgoings		
Depreciation and amortisation		129,605
Events and affiliations		127,227
Radiography workforce/education projects		179,049
Advisory groups		11,668
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contribution to the College of Radiographers		1,627,000
Pension Scheme Actuarial Losses		375,000
Total		6,399,084
Charged to:	General Fund (Page 3)	6,399,084
Total		6,399,084

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
£	£	£		£		
Chief Executive Officer	130,077	16,695	19,714		166,486	
50% of these costs are re-charged to the College of Radiographers						
President	Nil	Nil	Nil	Formal Clothing	1,362	
President-Elect	Nil	Nil	Nil	Formal Clothing	388	

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)			66,690
Interest (gross) from:			
Government securities (Gilts)			4,227
Mortgages			
Local Authority Bonds			
Bank and Building Societies			18,925
Other investment income (specify)			
UK fixed interest			7,632
Overseas fixed interest			6,696
Property income			3,251
UK Unit Trust Income			21,437
Other			1,139
			129,997
		Total investment income	129,997
		Credited to:	
		General Fund (Page 3)	129,997
		Political Fund	
		Total Investment Funds	129,997

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			757,138			757,138
Additions			4,379			4,379
Disposals			-2,416			-2,416
Revaluation/Transfers						
At end of year			759,101			759,101
Accumulated Depreciation						
At start of year			447,339			447,339
Charges for year			122,634			122,634
Disposals			-2,416			-2,416
Revaluation/Transfers						
At end of year			567,557			567,557
Net book value at end of year						
Net book value at end of year			191,544			191,544
Net book value at end of previous year						
Net book value at end of previous year			309,799			309,799

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
UK equities	1,082,044	
Overseas equities	2,556,234	
Government Securities (Gilts)		
	513,459	
Other quoted securities (to be specified)		
UK and overseas fixed interest	285,522	
Property, infrastructure, actively managed funds	582,762	
Cash	139,895	
Total quoted (as Balance Sheet)	5,159,916	
Market Value of Quoted Investment	5,159,916	
Unquoted		
Equities		
College of Radiographers Ltd	2	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	2	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
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If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
The College of Radiographers Ltd	12873873

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

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

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

Company name	Names of shareholders
The College of Radiographers Ltd	The Society of Radiographers Ltd

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	8,624,592	50,518	8,675,110
From Investments	129,997		129,997
Other Income (including increases by revaluation of assets)	761,210		761,210
Total Income	9,515,799	50,518	9,566,317
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	9,040,232	110,957	9,151,189
Funds at beginning of year (including reserves)	6,339,145	314,158	6,653,303
Funds at end of year (including reserves)	6,814,712	253,719	7,068,431
Assets			
Fixed Assets			191,544
Investment Assets			5,159,918
Other Assets			2,497,364
		Total Assets	7,848,826
Liabilities		Total Liabilities	780,395
Net Assets (Total Assets less Total Liabilities)			7,068,431

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)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<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:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

1. COMPANY INFORMATION

The Society of Radiographers was incorporated in England under the Companies Act with Limited liability and has a licence to dispose of the word "Limited" in its title. The Society is a company limited by guarantee registered in the UK under number 169483. The Society's registered office is Quartz House, 207 Providence Square, Mill Street, London SE1 2EW.

2. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS102, the financial reporting standard applicable in the UK and Ireland, as modified by the recognition of certain financial assets and liabilities measured at fair value.

b) Basis of consolidation

The consolidated financial statements comprise the accounts of the Society of Radiographers and its subsidiary, the College of Radiographers.

No separate profit and loss account has been presented for the Society of Radiographers, as permitted by section 408 of the Companies Act 2006

c) Turnover - membership subscriptions

An annual subscription is paid by members each year to The Society of Radiographers, which provides the benefits arising from both The Society and The College of Radiographers and is accounted for on a receivable basis.

d) Fixed Assets, depreciation and amortisation

Tangible and Intangible fixed assets are capitalised where their cost exceeds £500. Smaller amounts are sometimes capitalised, provided the expected useful life of the asset is in line with the appropriate period set out below;

Depreciation is provided on the straight-line basis over the useful life of the asset as follows:

Office furniture and equipment	over ten years
Computer equipment	over four years

Amortisation of software is charged on a straight-line basis over four years. Website development is charged on a straight-line basis over five years. This is the expected timeframe for the replacement of these assets.

e) Expenditure

Expenditure is accounted for on an accruals basis and includes irrecoverable VAT under partial exemption rules.

f) Pension costs

The Society operates a defined benefit pension scheme in conjunction with The College of Radiographers for the benefit of its employees. The current service cost, calculated in accordance with the requirements of FRS102, is charged to the income and expenditure account each year. Pension cost is assessed in accordance with the advice of a qualified actuary. Actuarial gains and losses arising are recognised within the statement of comprehensive income under the heading 'actuarial gains/(losses)'.

g) Fixed Asset Investments

Listed investments are stated at market value. Gains and losses on investments are calculated as the difference between market value at the start and end of the financial year and are recognised in the profit and loss account.

h) Going Concern

The financial statements have been prepared in accordance with applicable United Kingdom law and accounting standards. The financial statements have been prepared on a going-concern basis as we have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. The Society's membership and subscription income continue to grow. The Society also has substantial reserves. Financial forecasts are regularly reviewed by the directors. We believe that there are no material uncertainties that call into doubt the company's ability to continue. The accounts have therefore been prepared on the basis that the Society is a going concern.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

2. ACCOUNTING POLICIES (CONTINUED)

i) Key judgements and estimates

In the application of the Society's accounting policies, Directors are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Pension liabilities – The Society recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in note 7. Although the scheme is calculated to be in surplus at 30 September 2024, no asset has been recognised.

j) Financial instruments

The group has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors.

Investments held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure.

At the statement of financial position financial assets at fair value through income or expenditure were £11,550,991 (2023: £10,535,381).

k) Fund accounting

The unrestricted and restricted funds shown in the financial statements are those of the College of Radiographers. Unrestricted funds are available for use at the discretion of the College Trustees in furtherance of the objects of the Charity. Restricted funds are limited in their use, either geographically or for a particular purpose, by conditions imposed by the donors. More detailed information is provided in note 22.

3. MEMBERS' GUARANTEE

The Society is a company limited by guarantee. In the event of a winding up, the liability of each member would not exceed £1.

4. OTHER OPERATING INCOME	2024	2023
	£	£
Journal and website income	218,258	224,334
National Councils and Regional Committees	14,403	5,748
Approval and endorsement income	186,502	182,860
Conference income	44,734	7,627
Grants and donations (including restricted income)	-	50
Project income	184,968	311,961
Sponsorship and commercial partnerships	41,260	30,100
Other income	14,879	18,964
	<u>705,004</u>	<u>781,644</u>

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

5.	EMPLOYEES	2024	2023
	The average number of employees in the year was 66.5 (2023: 62)		
	The average numbers in each category are as follows:-	No.	No.
	Senior officers	4	4
	Trade union staff	16.5	16
	Professional and educational staff	17.5	16
	Conferences and events staff	3	4
	Membership, marketing and communications staff	10	8
	Other administrative staff (Finance, IT, HR and Secretariat)	15.5	14
		66.5	62
		2024	2023
	Employment costs:	£	£
	Wages and salaries	4,061,002	3,655,148
	Pension scheme current service cost	268,000	378,000
	Social security costs	467,537	425,161
	Other staff benefits	17,426	-
	Pension fund administration, governance & life assurance	252,357	310,671
	Total cost of staff employed	5,066,322	4,768,980
	Temporary staff	34,143	19,056
	Total Staffing Cost	5,100,465	4,788,036

There were no termination payments made during the year (2023: £Nil).

The members of the Council are the directors of the Society and are not remunerated. The Society offers compensation to the employer of the elected president each year, in recognition of the time commitment required by the role.

Amounts agreed and charged to expenditure in respect of each President are as follows:

	2024	2023
	£	£
Ross McGhee	-	12,500
David Pilborough	12,500	2,500
Thomas Welton	2,500	-

Of the amounts above, £2,500 was outstanding at year end (2023: £Nil).

The Society agreed to pay Claire Donaldson's employer £18,000 for their year as President in 2021-22 and this amount was reported as outstanding at 30th September 2023. £15,000 has now been paid in respect of Claire's presidential year and no further amounts will be paid. A credit of £3,000 has therefore been recognised in the year.

The key management personnel of the Society are the members of the Council and the senior officers shown on page 2 of the Report of The Council. Some of these individuals are also senior officers of the College of Radiographers and therefore the cost of their employment is shared between the two entities. The aggregate remuneration in respect of key management personnel during the year was £565,741 (2023: £568,548). These figures include employer's National Insurance contributions.

6.	SURPLUS FOR THE YEAR	2024	2023
	The surplus for the year is stated after:	£	£
	Auditor's remuneration		
	- for audit	35,900	34,500
	- for tax advisory services and training	10,435	19,440
	Depreciation and amortisation	225,238	228,022

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

7. ACCOUNTING FOR RETIREMENT BENEFITS

The Society of Radiographers operates a defined benefit pension scheme in the UK which also includes employees of the College of Radiographers. This is a separate trustee administered fund holding the pension scheme assets to meet long term pension liabilities. A full actuarial valuation was carried out at 30 June 2022 and updated to 30 September 2024 by a qualified actuary, independent of the scheme's sponsoring employer. The major assumptions used by the actuary are shown below.

The actuarial valuation at 30 June 2022 showed a deficit of £2,419,000. In determining the contributions to be paid in setting the recovery plan, the trustees considered the position at 30 April 2023, which was estimated by the actuary to be a deficit of £728,000. The Society agreed a recovery plan with the trustees that would aim to eliminate the deficit by 30 November 2025, with annual contributions payable in respect of the deficit increasing from £150,000 in the first year after the valuation date, to £259,000 in the second and third years, and £107,917 in the fourth year. In addition, and in accordance with the actuarial valuation, the Society agreed with the trustees to pay 15.5% (previously 23.2%) of pensionable earnings in respect of the cost of accruing benefits and will meet expenses of the scheme and levies to the Pension Protection Fund. Member contributions are payable in addition at the rate of 9.0% of contribution salary. A contingent asset guarantee is also in place as set out in note 12.

The value of the liabilities for active members has been calculated by allocating the individual member liabilities from the 30 June 2022 valuation to either the Society or College and applying the relative proportions to the defined benefit obligation. Where the member has a joint contract of employment, the value of the liability has been allocated equally between the Society and College.

The value of the liabilities for deferred and pensioner members, and the value of the scheme assets, has then been apportioned using the same proportions as the active membership. This approach is consistent with the approach taken in previous years.

The current service cost is allocated in the same proportion as the total employer contributions made during the year. Employer contributions are allocated between the Society and College in the same proportion as salaries.

Amounts recognised in the Statement of Financial Position

	30 September 2024 £'000	30 September 2023 £'000
Fair value of scheme assets	13,274	11,094
Present value of defined benefit obligation	(12,481)	(10,682)
Surplus (deficit) in scheme	793	412
Impact of asset ceiling	(793)	(412)
Surplus (deficit) to be recognised	<u>-</u>	<u>-</u>

Due to the uncertainty associated with the recoverability of any surplus arising on the pension scheme, an adjustment of £793,000 has prudently been entered against the FRS102 surplus provided by the actuary for the fund, to reduce the asset position to nil.

The above figures are estimated to be split between the Society and College as follows:

	30 September 2024		30 September 2023	
	Society £'000s	College £'000s	Society £'000s	College £'000s
Fair value of scheme assets	10,159	3,115	8,491	2,603
Present value of defined benefit obligation	(9,552)	(2,929)	(8,175)	(2,507)
Surplus (deficit) in scheme	607	186	316	96
Impact of asset ceiling	(607)	(186)	(316)	(96)
Surplus (deficit) to be recognised	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

7. ACCOUNTING FOR RETIREMENT BENEFITS (CONTINUED)

Change in defined benefit obligation

	2024	2023
	£'000	£'000
Defined benefit obligation at end of prior year	10,682	12,473
Change arising from employee service in period (Current Service Cost)	268	378
Interest expense	611	619
Benefits payments from plan assets	(290)	(441)
Participant (employee) contributions	316	290
Effect of changes in assumptions	741	(2,092)
Effect of experience adjustments	153	(545)
Defined benefit obligation at end of year	<u>12,481</u>	<u>10,682</u>

Change in fair value of plan assets

	2024	2023
	£'000	£'000
Fair value of scheme assets at end of prior year	11,094	11,184
Interest income	650	582
Employer contributions	803	851
Participant (employee) contributions	316	290
Benefits payments from plan assets	(290)	(441)
Return on plan assets (excluding interest income)	701	(1,372)
Fair value of scheme assets at end of period	<u>13,274</u>	<u>11,094</u>

Cost relating to defined benefit plan

	2024	2023
	£'000	£'000
Change arising from employee service in period (Current Service Cost)	<u>268</u>	<u>378</u>
Interest expense on defined benefit obligation	611	619
Interest (income) on plan assets	(650)	(582)
Interest expense on effect of asset ceiling	23	-
Total net interest cost	<u>(16)</u>	<u>37</u>

Cost relating to defined benefit plan included in P&L

	<u>252</u>	<u>415</u>
Effect of changes in assumptions	741	(2,092)
Effect of experience adjustments	153	(545)
Return on plan assets (excluding interest income)	(701)	1,372
De-recognition of pension asset	358	412
Total remeasurements included in other comprehensive income (gain) / loss	<u>551</u>	<u>(853)</u>
Total cost relating to defined benefit plan recognised in Statement of Comprehensive Income	<u>803</u>	<u>(438)</u>

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

7. ACCOUNTING FOR RETIREMENT BENEFITS (CONTINUED)

Plan assets

	2024	2023
	£'000s	£'000s
Cash and cash equivalents	1,686	1,674
Equity instruments	4,100	4,719
Debt instruments	1,732	921
Other	5,756	3,780
Total assets	<u>13,274</u>	<u>11,094</u>

None of the fair values of the assets shown above include any direct investments of the company's own financial instruments or any property occupied by, or other assets used by, the company.

Assumptions

	2024	2023
	% per annum	% per annum
Discount rate	5.15	5.65
Salary increase rate	3.45	3.65
Inflation (RPI)	3.10	3.30
Inflation (CPI)	2.70	2.90
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	2.70	2.90
Allowance for pension in payment increases of CPI or 5% p.a. if less	2.60	2.70
Allowance for commutation of pension for cash at retirement	50% of post A Day	50% of post A Day

The mortality assumptions adopted at 30 September 2024 imply the following life expectancies:

	Life expectancy at age 65
	Years
Male retiring in 2024	20.7
Female retiring in 2024	22.9
Male retiring in 2044	22.0
Female in 2044	24.3

8. OTHER OPERATING CHARGES COMPRISE

	2024	2023
	£	£
Support to the benevolent fund	3,054	3,600
Political Fund expenditure	110,957	5,227
Magazine and journal costs	638,916	643,990
Members' insurance and legal costs	613,129	929,793
Website, CPD and other member services	221,309	323,393
Accredited representatives' network	37,008	20,492
ADC, regional committees and national councils	229,342	184,908
TUC Affiliation and conference	133,904	114,735
Ballots, campaigns and other industrial relations costs	21,891	261,833
Professional standards and accreditations	244,560	141,630
Research	102,399	97,347
Conferences, seminars and e-learning	16,604	8,707
Promoting and representing the profession	374,141	432,948
Professional fees	185,775	186,955
Travel, accommodation and subsistence (not allocated elsewhere)	125,951	130,585
Overheads and other administration costs	1,050,923	982,881
	<u>4,109,863</u>	<u>4,469,024</u>

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

9. TANGIBLE FIXED ASSETS - GROUP	Long Leasehold Property £	Office Fixtures & Equipment £	Computer Equipment £	Total £
Cost				
At 1 October 2023	1,314,565	795,457	238,575	2,348,597
Additions	-	10,553	23,854	34,407
Disposals	-	(36,691)	(70,772)	(107,463)
At 30 September 2024	1,314,565	769,319	191,657	2,275,541
Depreciation				
At 1 October 2023	617,844	506,549	216,397	1,340,790
Charge for the year	26,291	74,308	11,514	112,113
Disposals	-	(36,350)	(70,772)	(107,122)
At 30 September 2024	644,135	544,507	157,139	1,345,781
Net book value at 30 September 2024	670,430	224,812	34,518	929,760
<i>at 30 September 2023</i>	<i>696,721</i>	<i>288,908</i>	<i>22,178</i>	<i>1,007,807</i>

There were no capital commitments for tangible fixed assets at year-end (2023: None)

10. TANGIBLE FIXED ASSETS - COMPANY	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 October 2023	80,462	20,407	100,869
Additions	685	3,694	4,379
Disposals	-	(2,416)	(2,416)
At 30 September 2024	81,147	21,685	102,832
Depreciation			
At 1 October 2023	56,062	17,089	73,151
Charge for the year	8,098	1,703	9,801
Disposals	-	(2,416)	(2,416)
At 30 September 2024	64,160	16,376	80,536
Net book value at 30 September 2024	16,987	5,309	22,296
<i>Net book value at 30 September 2023</i>	<i>24,400</i>	<i>3,318</i>	<i>27,718</i>

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

11. INTANGIBLE FIXED ASSETS – GROUP AND COMPANY	Group	Company
	Software and Website Development £	Software and Website Development £
Cost		
At 1 October 2023	656,269	656,269
Additions	1,402	-
Disposals	-	-
At 30 September 2024	657,671	656,269
Amortisation		
At 1 October 2023	374,188	374,188
Charge for the year	113,125	112,833
Disposals	-	-
At 30 September 2024	487,313	487,021
Net book value at 30 September 2024	170,358	169,248
<i>Net book value at 30 September 2023</i>	282,081	282,081

There were no capital amounts contracted for but not provided in the financial statements at the end of the year (2023: None)

12. FIXED ASSET INVESTMENTS	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Market value of listed investments at 1 October	10,535,381	10,108,291	4,709,410	4,530,777
Additions at cost	3,061,972	2,408,728	1,450,056	1,071,602
Disposal proceeds	(2,848,613)	(2,192,712)	(1,351,074)	(974,702)
Investment gains / (losses)	802,251	211,074	351,524	81,733
Market value of listed investments at 30 September	11,550,991	10,535,381	5,159,916	4,709,410
Book cost of the above investments	9,520,920	9,662,121	4,552,459	4,291,400

The group's portfolio of securities represented by the listed investments above is managed on behalf of the Society and College by Rathbones Investment Management Limited. The portfolio of the Society is divided into two accounts. A floating charge applies to the second of these accounts to give effect to a contingent asset guarantee of £1,500,000 granted to the Trustees of the pension scheme by the Society as sponsoring employer. The market value of the account to which this charge applies was £2,052,116 at the end of the year (2023 £1,934,499). Full details of the instrument setting out the specific circumstances in which the floating charge would crystallise into a fixed charge in favour of the pension scheme Trustees have been filed with the Registrar of Companies.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

13. SUBSIDIARY UNDERTAKING

The Society owns all of the issued share capital of The College of Radiographers, a registered charity and company (number 1287383). The registered address of the College is the same as that of the Society. The results of the College are shown below. Amounts owing to the Society by the College at year end are shown in note 14. The College's principal activities include the approval and provision of education, training and professional standards for the radiographic workforce, and the support and publication of radiography research.

	2024	2023
	£	£
For the year to 30 th September		
Total Income	2,222,296	2,439,509
Net movement in funds	288,347	395,425
As at 30 th September		
Fixed Assets (including investments)	7,299,649	6,806,060
Current Assets	561,595	753,516
Creditors including pension scheme liability	(687,480)	(674,159)
Net Assets	7,173,764	6,885,417

14. DEBTORS

	Group	Group	Company	Company
	2024	2023	2024	2023
	£	£	£	£
Amounts owed by subsidiary undertaking	-	-	375,716	426,275
Other debtors and prepayments	534,013	319,224	306,402	245,727
	534,013	319,224	682,118	672,002

15. CASH AT BANK

	Group	Group	Company	Company
	2024	2023	2024	2023
	£	£	£	£
Head Office cash at bank	1,856,702	2,033,003	1,522,718	1,352,985
Countries/ Regions cash at bank	32,039	33,299	32,039	33,299
Political Fund cash at bank	260,489	314,159	260,489	314,159
	2,149,230	2,380,461	1,815,246	1,700,443

16. CREDITORS

	Group	Group	Company	Company
	2024	2023	2024	2023
	£	£	£	£
Taxation and Social Security	125,823	124,075	125,823	124,075
Deferred income (including subscriptions received in advance)	309,389	142,740	140,680	18,704
Trade Creditors	309,092	274,358	248,672	253,580
Accruals	347,855	445,063	265,220	341,994
	1,092,159	986,236	780,395	738,353

Included in accruals above is holiday pay and time off in lieu accrued as a result of services rendered during the current period and which employees are entitled to carry forward. The cost is measured as the salary payable for the period of absence.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

17. DEFERRED INCOME	Group £	Company £
At 1 October 2023	142,740	18,704
Deferred income released in year	(139,138)	(16,552)
Income deferred in year	305,787	138,528
At 30 September 2024	309,389	140,680

Income has been deferred to be recognised in the same period that the relevant services are provided. Deferred income includes membership income received in advance, sponsorship and registration fees for conferences and regional study days. Income has also been deferred in respect of services delivered to NHS England (previously Health Education England), relating to the e-Learning for Healthcare programme and other radiography research, education and workforce projects.

18. RECONCILIATION OF MOVEMENT IN TOTAL RESERVES

	1 October 2023 £	Movement in period £	Revaluations and gains £	30 September 2024 £
General Funds	6,339,145	124,043	351,524	6,814,712
Unrestricted Funds	6,021,456	(132,239)	368,409	6,257,626
Political Funds	314,158	(60,439)	-	253,719
Restricted Funds	863,959	(30,141)	82,318	916,136
Pension Scheme Funding Reserve	-	551,000	(551,000)	0
	<u>13,538,718</u>	<u>452,224</u>	<u>251,251</u>	<u>14,242,193</u>

19. RELATED PARTY TRANSACTIONS

The directors of the Society have the power to appoint Trustees of the Society of Radiographers Benevolent Fund, a charity registered in England and Wales under no. 326398. The Benevolent Fund is therefore a related party. During the year ending 30 September 2024;

The Society incurred expenditure of £3,054 in respect of administration services provided to the Benevolent Fund by Auriga Services Ltd and Hope 4 U Ltd (2023: £3,600). The fund also receives administrative support from employees of the Society.

Richard Evans (CEO of the Society) and Robin Bickerton (UK Council Member) are trustees of the British Society for the History of Radiology (BSHR), a charity registered in England under number 1012505. The Society made a donation of £500 to the BSHR during the year (2023: £500). No amounts were outstanding at year end.

Except for the above and the transactions with ROC disclosed in note 21, there were no other related party transactions during the year to 30 September 2024.

20. POLITICAL FUND

Members of the Society voted at an EGM in October 2015 and in a subsequent ballot, to adopt political objects as set out in section 72 of the Trade Union and Labour Relations (Consolidation) Act 1992. At the EGM, members also voted to authorise political expenditure under the Companies Act 2006. A political fund was established with a voluntary contribution per member of 60 pence per quarter.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

21. INVESTMENT IN JOINT VENTURES

Radiology and Oncology Congresses

The College of Radiographers, of which the Society owns all of the issued share capital, is a member of Radiology and Oncology Congresses (ROC), a charitable company limited by guarantee (company number 4075344). The other members are The British Institute of Radiology and the Institute of Physics and Engineering and Medicine. Richard Evans, the CEO of the Society and College and Thomas Welton, a director of the Society and a trustee of the College, are directors of ROC. Ross McGhee was appointed a director of ROC in September 2024 and was a director of the Society until June 2024. The main objective of ROC is to organise the annual, UK Imaging and Oncology Congress (UKIO).

The results of the ROC Group of companies are shown below.

	2024	2023
	£	£
For the year to 30 September		
Total Income	919,536	914,200
Total Expenditure	(886,975)	(795,732)
Surplus for Year	32,561	118,468
As at 30 September		
Fixed Assets	-	-
Current Assets	726,937	720,836
Creditors	(81,761)	(83,221)
Net Assets	645,176	637,615

Due to provisions in the articles of ROC, the College has no direct entitlement in relation to winding up and as such has not accounted for its share of the assets and liabilities of the joint venture.

The results of ROC disclosed in 2023 were based on draft figures, which were subsequently adjusted before being finalised. Additional expenditure of £25,000 was recognised, resulting in a final surplus of £93,468 and net assets at 30th September 2023 of £612,615.

During the year, the Society (The College's parent company) paid ROC Events Ltd (a subsidiary of ROC, and of which Richard Evans and Ross McGhee are also directors) £3,792 in respect of exhibition services and delegate registration fees for UKIO (2023: £3,975). No amounts were outstanding at 30 September 2024 (2023: £Nil). In 2023, the College paid ROC Events Ltd £625 in respect of UKIO delegate registration fees. No amounts were paid during the year.

Imaging Quality Improvement Ltd (IQIL)

The College of Radiographers together with The Royal College of Radiologists are members of Imaging Quality Improvement Ltd (IQIL), a company limited by guarantee (company number 06799879). The main objective of IQIL is to promote continuous quality improvement of imaging services in the UK. The jointly owned "Quality Standard for Imaging" (QSI) is promoted. Richard Evans is a director of IQIL, appointed by the College.

Until June 2024, accreditation against this standard was delivered through a contract with The United Kingdom Accreditation Service (UKAS). IQIL had no financial activity up to 30th June 2024.

In July 2024, the Colleges launched a new process for diagnostic imaging services to be supported in implementing the QSI. This includes assessment of achievement of the standard, the QSI Quality Mark. These services are delivered through IQIL and the company therefore began trading on 1st July 2024. The results below are for the period 1st July to 30th September 2024.

Performance to date has been in line with expectations. It is anticipated that IQIL will make losses in the short-term, with income increasing as service uptake grows. The Colleges intend to provide funding through loans to IQIL during the next 12 months. The Company has changed its year end to 30th September (from 31st January) to better align with the business objectives.

**THE SOCIETY OF RADIOGRAPHERS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

21. INVESTMENT IN JOINT VENTURES (CONTINUED)

The full results of IQI Ltd are shown below.

	2024	2023
For the year to 30th September	£	£
Total Income	32,246	-
Total Expenditure	(117,638)	-
Surplus for Year	(85,392)	-
As at 30th September		
Fixed Assets	-	-
Current Assets	59,580	-
Creditors	(144,972)	-
Net Assets/(Liabilities)	(85,392)	-

The College of Radiographers' share of the deficit and net liabilities above is £42,696. (£2023: Nil). These have not been consolidated into the group financial statements because the amounts are immaterial.

22. RESTRICTED FUNDS

	At 1 October 2023	Income	Expenditure	Investment gains/(losses)	At 30 September 2024
	£	£	£	£	£
Prostate Cancer Fund	1,758	-	-	-	1,758
Christopher and Valerie Carr Fund	862,201	19,069	(49,210)	82,318	914,378
Total	863,959	19,069	(49,210)	82,318	916,136

Prostate Cancer Fund: In 2015, The College received a grant from Prostate Cancer UK to support research into the role of specialist urology radiographers in the treatment of prostate cancer patients.

Christopher and Valerie Carr Fund: This fund was established by way of a trust deed, under which the residual estate of Mrs. Valerie Carr is to be held by the College of Radiographers as a restricted fund, for the following charitable object;

- to promote and develop for the public benefit the science and practice of radiography and radiotherapeutic technology by furthering the education and training of therapeutic radiographers resident in England and Wales.

The College has established a bursary scheme for this purpose. The Valerie Carr Award will support applicants by providing funding for tuition fees for pre-registration therapeutic radiography degree courses.

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Richard Evans	Name:	Thomas Welton (President)
Date:	19 February 2025	Date:	19 February 2025

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)

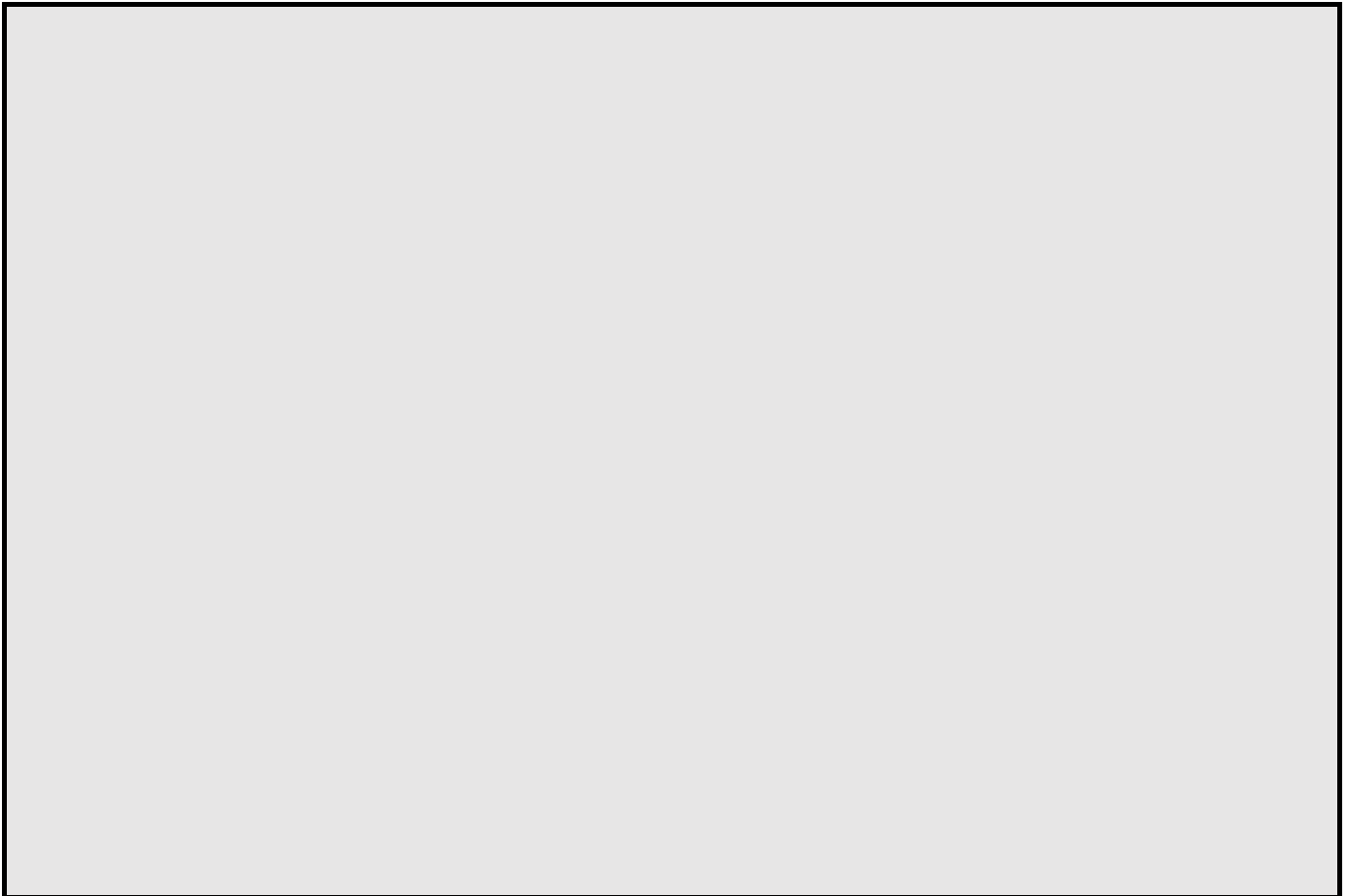
Please explain in your report overleaf or attached

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)



Signature(s) of auditor or auditors:

Vincent Marke

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Name(s):

Vincent Marke

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Profession(s) or Calling(s):

Auditor

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Address(es):

55 Ludgate Hill

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London

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Postcode

EC4M 7JW

--

Date

27.02.2025

--

Contact name for inquiries and telephone number:

Vincent Marke, 07442838848

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOCIETY
OF RADIOGRAPHERS FOR THE YEAR ENDED 30
SEPTEMBER 2024**

Opinion

We have audited the financial statements of Society of Radiographers for the year ended 30 September 2024 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 Society's affairs as at 30 September 2024 and of its transactions 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 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 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 Officers' 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 Officers with respect to going concern are described in the relevant sections of this report.

Other information

The Officers are responsible for the other information contained within the annual report. 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.

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations 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;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Officers

As explained more fully in the statement of Officers' responsibility, the Officers 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 Officers 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 Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the Officers are responsible for assessing the union's and group'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 Officers 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.

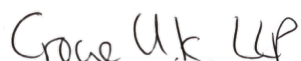
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the National Executive Council about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

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

Use of our report

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.



Crowe U.K. LLP
Statutory Auditor
London, United Kingdom

27 February 2025

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes


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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	Vincent Marke
Address	Crowe U.K LLP 55 Ludgate Hill London EC4M 7JW
Date	27.02.25
Contact name and telephone number	Vincent Marke, 07442838848

Membership audit certificate

Section two

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

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

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	

Double-click on icon to open guidance