Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	National Union of Rail, Maritime and Transport Workers			
Year ended:	31 December 2022			
List no:	715T			
Head or Main Office address:	Unity House			
	39, Charlton Street			
	London			
Postcode	NW1 1JD			
Website address (if available)	https://www.rmt.org.uk			
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)			
General Secretary:	Mick Lynch			
Telephone Number:	020 7387 4771			
Contact name for queries regarding the completion of this return	Deepti Arora			
Telephone Number:	020 7529 8843			
·				
E-mail:	D.Arora@rmt.org.uk			
Please follow the guidance notes in the completion of this return Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602				

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

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

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

Contents

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

Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	67,159	64	166	179	67,568
Female	13,888	7	16	17	13,928
Other	47				47
Total	81,094	71	182	196	A 81,543

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

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

81,314 1,669

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
President	Michelle Rodgers	Alex Gordon	01 January 2022
Assistant GS	Eddie Dempsey	John Leach	10 June 2022
Senior Assistant GS	Steve Hedley	Eddie Dempsey	13 April 2022

Stata	whether the union is:	
olale a.	A branch of another trade union?	Yes No X
a.	A branch of another trade union:	163
	If yes, state the name of that other union:	
b.	A federation of trade unions?	Yes No X
	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
Alex Gordon	President (1 May 2022)
Mick Lynch	General Secretary (4 May 2021)
Darren Proctor	National Secretary (1 June 2018)
Eddie Dempsey	Senior Assistant General Secretary (14 April 2022)
John Leach	Assistant General Secretary (10 June 2022)
Mick Hogg	Regional Organiser (30 November 2019)
Gordon Martin	Regional Organiser (20 January 2019)
Micky Thompson	Regional Organiser (26 January 2017)
Gary Jackson	Regional Organiser (25 February 2021)
Daren Ireland	Regional Organiser (5 November 2018)
John Tilley	Regional Organiser (1 January 2020)
Glen Hart	Regional Organiser (11 April 2022)
Barry West	Regional Organiser (24 June 2017)
Brendan Kelly	Regional Organiser (1 January 2021)
Steve Skelly	Regional Organiser (30 May 2018)
Paul Cox	Regional Organiser (1 January 2018)
Kathy Mazur	Regional Organiser (6 December 2021)
John Watson	Regional Organiser (13 January 2022)
Jake Molloy	Regional Organiser (23 April 2018)
Geoff Kite	Regional Organiser (27 January 2020)
Jared Wood	Regional Organiser (16 August 2022)
Craig Johnston	Regional Organiser (27 June 2021)

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions From Members: Other income from members (capacity)		18,301
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		18,301
Investment income (as at page 12)		-2,566
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,198	
		2.400
Total of other income (as at page 4) Total income		2,198 17,933
Interfund Transfers IN		11,000
Expenditure		
		2.545
Benefits to members (as at page 5)		3,545
Administrative expenses (as at page 10)		17,244
Federation and other bodies (specify) TUC and other affiliation fees		517
roc and other anniation rees		517
Grants		70
Total expenditure Federation and other bodies		587
Taxation		
Total expenditure		21,376
Interfund Transfers OUT		,510
Surplus (deficit) for year		-3,443
Amount of general fund at beginning of year		61,074
Amount of general fund at end of year		57,631

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Sundry Income Rental Income	517 943
Net Pension Sheme Interest	-14
Remeasurement of defined benefit pension liability	-1,071
Loss on revaluation of properties	-189
Adjustment to pension surplus	2,012
Total other sources	2,198
Total of all other income	2,198

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£000	,	£000
Representation –		brought forward	2,983
Employment Related Issues		Advisory Services	
Legal Costs	853		
Negotiation Costs	328		
Representation –		Other Cash Payments	
Non Employment Related Issues		Death Grants	56
		Retirement Grants	74
		Permanent Downgrading	
		Fines Pool	1
		Education and Training services	
		Representatives' Courses	24
		Branch Secretaries' Courses	
		Regional Council Schools	16
		Education Centre Costs	178
Communications		Other Courses	89
RMT News	702	Union Learning Fund	26
Publicity and Website Costs	436		
Member Communications			
Recruitment of Members	38		
Diaries	74		
		Negotiated Discount Services	
Dispute Benefits			
Dispute Fund Payments	552		
		Other Benefits and Grants (specify)	
		Accident Benefit	98
a a united for a second		Total (about a green with figure in	
carried forward	2,983	Total (should agree with figure in General Fund)	3,545
	,		, -

Fund 2	2		Fund Account
Name:	Orphan Fund	£000	£000
Income			
	From members		337
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	337
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		146
	Administrative expenses and other expenditure (as at page 10)		
	•	Total Expenditure	146
	Interfu	und Transfers OUT	
		·	
	Surplus (De	eficit) for the year	191
	Amount of fund at		
	Amount of fund at the end of year (a	as Balance Sheet)	2,073
		r	
	Number of members contribut	ing at end of year	81,314

Fund	3		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	In	terfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inter	fund Transfers OUT	
		i	
	Surplus (I	Deficit) for the year	
	Amount of fund a	t beginning of year	
	Amount of fund at the end of year	(as Balance Sheet)	
	Number of members contribu	iting at end of vear	

Fund 4	(000		Fund Account
Name:		£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure		•	
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	٦	otal Expenditure	
	Interfu	ind Transfers OUT	
		r	
	Surplus (De	eficit) for the year	
	Amount of fund at l		
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contributi	ng at end of year	

Fund	5		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	ncome as specified	
		Total Income	
	Ir	terfund Transfers IN	
Expenditure	expenditure		
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	Tatal Famous ditass	
	lada.	Total Expenditure	
	inte	fund Transfers OUT	
	Comples (Dagia (4)	
		Deficit) for the year	
		t beginning of year	
	Amount of fund at the end of year	(as Dalance Sheet)	
	Number of members contains	iting at and of year	
	Number of members contribu	iting at end of year	

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

Fund 7				
Name:		£	£	
Income				
	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other inc	come as specified		
	Total Inc			
	Inte	erfund Transfers IN		
Expenditure		•		
	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
	Interfund Transfers OUT			
		•		
	Surplus (D	eficit) for the year		
	Amount of fund at	beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contribut	ting at end of year		

Fund 8					
Name:		£	£		
Income					
	From members				
	Investment income (as at page 12)				
	Other income (specify)				
	Total other inc	come as specified			
	Total Income				
	Inte	erfund Transfers IN			
Expenditure			_		
	Benefits to members				
	Administrative expenses and other expenditure (as at page 10)				
		Total Expenditure			
	Interfe	und Transfers OUT			
		ı			
	Surplus (D	eficit) for the year			
	Amount of fund at	beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contribut	ing 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	
	1	nterfund 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 yea	r (as Balance Sheet)	
		•	
	Number of members contrib	outing at end of year	

Political fund account

		(see notes 24 to 33)		£000
Political fun	id account 1 To be cor	npleted by trade unions which maintain their o	own political fund	
	Income	Members contributions and levies		229
		Investment income (as at page 12)		
	Other income (specify)			
		Total oth	er income as specified	
			Total income	229
-		ion and Labour Relations (Consolidation) Act political funds exceeds £2,000 during the perio		out in section (72) (1)
		Expenditure A (as at page i)		
		Expenditure B (as at page ii)		
		Expenditure C (as at page iii)		
		Expenditure D (as at page iv)	ľ	
		Expenditure E (as at page v)	ľ	
		Expenditure F (as at page vi)	ľ	
		Non-political expenditure (as at page vii)	ľ	143
			Total expenditure	143
		S	urplus (deficit) for year	86
		Amount of political fur	nd at beginning of year	434
		Amount of political fund at the end of ye	ear (as <u>Balance Sheet</u>)	520
		Number of members at end of year contribut	· · ·	73,044
	Nu	mber of members at end of the year not contribut	· ·	8,499
Num		ve completed an exemption notice and do not contri	- · ·	8,270
D-11411 6				3,270
Political fun	id account 2 To be completed	by trade unions which act as components of	a central trade union	,
Income	Contributions and levies collected from	m members on behalf of central political fund		
	Funds received back from central po	litical fund		
	Other income (specify)			
			Total other income a	as specified
			Т	otal 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 fo	und at beginning of year	
			mitted to central political	
		Amount held on behalf of central pol	·	
		Number of members at end of year contribu	· ·	
		Number of members at end of the year not contribu	· ·	
Number of mo	mhers at end of year who have comple	eted an exemption notice and do not therefore contri	· ·	
Manuaci di ille	mbors at one of year will have comple	Stea an exemption house and do not therefore contin	bate to the political fullu	

AR21 - 2022

Political fund account expenditure (d)

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

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

Expenditure on the maintaince of any holder of political office				
Name of office holder	£000			
JD Political Communications Ltd	8			
Total	8			

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party		
Name of political party to which payment was made	Total amount paid during the period	
	£	
Total		

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		Total	

Political fund account expenditure (d)

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

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

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

Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade 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-	
	Ī

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£000
Other affiliation fees and grants		
Officers' Salaries	9	
Office staff salaries		-
Administration costs		4
	9	
Total expen	diture	14
(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 expen	diture	
		£000
(c) the total amount of all other money expended		
	I	
Total expen	diture	
Total of all expend	ituros	14

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

(see notes 34 and 35)

(see notes 54 a		
Administrative Expenses		£000
Remuneration and expenses of staff		10,641
Salaries and Wages included in above	6,478	10,011
Auditors' fees	0,470	80
Legal and Professional fees		1,002
Occupancy costs		1,910
Stationery, printing, postage, telephone, etc.		
		577
Expenses of Executive Committee (Head Office) Expenses of conferences		E 4.7
		517
Other administrative expenses (specify)		4 747
Branches and Regional Councils		1,717
Motor expenses		176
Computer and equipment maintenance		506
Other Outgoings		
Depreciation		227
Interest payable		63
Disposal of computer equipment		-1
Bad Debt Provision		25
Refund of VAT		-196
Trefaile of V/Tr		100
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	17,244
Charged to:	General Fund (Page 3)	17,244
	Orphan Fund	
	Total	17,244
		· · · · · · · · · · · · · · · · · · ·

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	89,961	12,206	27,900			130,066
Senior Assistant General Secretary	61,756	8,746	7,071	Car Benefit	1,602	79,174
Senior Assistant General Secretary	78,282	10,504	24,258	Car Benefit	1,157	114,202
Assistant General Secretary	42,499	5,756	18,023	Car Benefit	7,068	
Assistant General Secretary				Travel - Season Tickets	3,367	76,714

Analysis of investment income

(see notes 47 and 48)

	Political Fund £	_	Other Fund(s) £000
Rent from land and buildings Dividends (gross) from: Equities (e.g. shares) Interest (gross) from: Government securities (Gilts) Mortgages Local Authority Bonds Bank and Building Societies			548
Other investment income (specify)			
Loss on sale of investments Change in fair value of investments			-903 -2,211
]	-2,566
	Total	investment income	-2,566
C	redited to: Ger	neral Fund (Page 3) Orphan Fund	
		orphan r and	
		Political Fund	
	Tota	I Investment Funds	-2,566

Balance sheet as at

31 December 2022

(see notes 49 to 52)

Previous Year		£	£000
35,165	Fixed Assets (at page 14)		33,796
	Investments (as per analysis on page 15)		
21,323	Quoted (Market value £ (19,163)		19,163
6,486	Unquoted		7,087
	Total Investments		26,250
	Other Assets		
	Loans to other trade unions		
681	Sundry debtors		1,051
4,315	Cash at bank and in hand		3,966
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		5,017
		Total assets	65,063
61,074	General fund (page 3)		57,631
1,882	Orphan Fund		2,073
434	Political Fund Account		520
	Liabilities		
	Amount held on behalf of central trade union political fund		
£233	Bank loans		204
£1,137	Creditors and accruals		1,880
£1,524	Bank loans due after more than one year		1,329
£1,330	Provisions		1,188
£356	Unfunded supplementation liability		238
64.563		Tatal Balance	
£4,580		Total liabilities	4,839
£67,970		Total assets	65,063

Fixed assets account

(see notes 53 to 57)

	Land and Freehold £000	Buildings Leasehold £	Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year		13,979	1,381		22,100	37,460
Additions		18	57		100	175
Disposals		-28	-991			-1,019
Revaluation/Transfers		-400			-1,100	-1,500
At end of year		13,569	447		21,100	35,116
Accumulated Depreciation						
At start of year		1,084	1,211			2,295
Charges for year		173	54			227
Disposals			-991			-991
Revaluation/Transfers		-211				-211
At end of year		1,046	274			1,320
Net book value at end of year		12,523	173		21,100	33,796
, , , , , , , , , , , , , , , , , , , ,						
Net book value at end of previous year		12,895	170		22,100	35,165

Analysis of investments (see notes 58 and 59)

	(see notes 58 and 59)		
Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)	2000	2000
	Industrial	19,163	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	19,163	
	Market Value of Quoted Investment	19,163	
Unquoted	Equities		
	Other shares	6,244	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies Cash deposits	843	
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	7,087	
	Market Value of Unquoted Investments	7,087	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	Yes No X
If YES name the relevant companies:	
Company name	Company registration number (if not registered in England & Wales, state where registered)
Are the shares which are controlled by the union registered in the names of the union's trustees? If NO, state the names of the persons in whom the shares controlled by the union are registered.	Yes X No
Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	18,638	229	18,867
From Investments	-2,566		-2,566
Other Income (including increases by revaluation of assets)	2,198		2,198
Total Income	18,270	229	18,499
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	21,522	143	21,665
Funds at beginning of year (including reserves) Funds at end of year (including reserves) Assets	62,956 59,704	434 520	63,390 60,224
	Fixed Assets		33,796
	Investment Assets		26,250
	Other Assets		5,017
		Total Assets	65,063
Liabilities		Total Liabilities	4,839
Net Assets (Total Assets less Total Lial	oilities)		60,224

Did the union hold any ballots in respect of industrial action during the return period? If Yes How many ballots were held: For each ballot held please complete the information below: Ballot 1 Number of individual who were entitled to vote in the ballot Number of individuals answering "No" to the question Number of individuals answering "Yes" to the place to the interview of individuals who were entitled to vote in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Ballot 2 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 Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the question Number of invividior or otherwise spoiled voting papers returned 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(28) of the 1992 Act apply in relation to this ballot (see notes 78-80)? 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 Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answ	(see notes 74 to 80)
For each ballot held please complete the information below: Ballot 1	Did the union hold any ballots in respect of industrial action during the return period?
For each ballot held please complete the information below: Ballot 1	If Yes How many ballots were held:
Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 2 Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Possescion 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 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 Number of individual who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Numbe	
Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question 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 Number of individuals who were entitled to vote in the ballot Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the	
Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 2 Number of individuals answering "Yes" to the question Sumber of individuals answering "Yes" to the question Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the question of individuals who were entitled to vote in the ballot 1-3 should total "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 Number of individual who were entitled to vote in the ballot Number of individuals answering "Yes" to the question	
Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the pallot 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 Number of individual who were entitled to vote in the ballot Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals ans	
Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 "Ves" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Number of individuals answering "No" to the question 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 Pless 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 Number of individuals who were entitled to vote in the ballot Number of individuals who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the	
Number of invalid or otherwise spoiled voting papers returned 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 2 Number of individual who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question	
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 at least 50% of the number of individuals 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 2 Number of individuals who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the questio	
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 228(28) 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 2 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast in the ballot Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot over entitled to vote in the ballot over entitled to vote in the ballot over entitled to vote in the ballot Ballot 3 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 3 Number of individuals answering "Yes" to the question 1-3 should total "Number of votes cast"	Number of invalid or otherwise spoiled voting papers returned
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 2 Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of individuals answering "Yes" to the question	1-3 should total "Number of votes cast
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 2	
Ballot 2 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of lindividuals answering "Yes" to the question Number of invalid or otherwise spoiled voting papers returned 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 at least 50% of the number of individuals who were entitled to vote in the ballot at least 50% of the number of individuals 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 Number of individual who were entitled to vote in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned	Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?
entitled to vote in the ballot Ballot 2 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 Number of invalid or otherwise spoiled voting papers returned 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 at least 50% of the number of individuals who were entitled to vote in the ballot papers returned 1-3 should total "Number of votes cast" 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 3 Number of votes cast in the ballot Number of individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalld or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	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
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 Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
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 Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Ballot 2
Number of Individuals answering "Yes" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of individual who were entitled to vote in the ballot
Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of votes cast in the ballot
Number of invalid or otherwise spoiled voting papers returned 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 3 Number of individual who were entitled to vote in the ballot Number of Individuals answering "Yes" to the question Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of Individuals answering "Yes" to the question
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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of individuals answering "No" to the question
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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of invalid or otherwise spoiled voting papers returned
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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	1-3 should total "Number of votes cast
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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
entitled to vote in the ballot Ballot 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?
entitled to vote in the ballot Ballot 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	
Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"	Number of Individuals answering "Yes" to the question
1-3 should total "Number of votes cast"	
1-3 should total "Number of votes cast"	Number of invalid or otherwise spoiled voting papers returned
Were the number of votes cast in the ballot at least 50% of the number of individuals	
who were entitled to vote in the ballot	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

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

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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned3
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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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
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
Number of individuals energing "Ne" to the greation
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned 3
Number of invalid or otherwise spoiled voting papers returned
Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast"
Number of invalid or otherwise spoiled voting papers returned
Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast" Were the number of votes cast in the ballot at least 50% of the number of
Number of invalid or otherwise spoiled voting papers returned 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)?
Number of invalid or otherwise spoiled voting papers returned 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

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

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

(see note 81)

B: engagement or non-engagement, or termination or suspension of employment or the duties of

C: allocation of work or the duties of employment between workers or groups of workers;

E: a worker's membership or non-membership of a trade union;

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

*Categories of Nature of Trade Dispute

D: matters of discipline;

employment, of one or more workers;

	F: facilities for officials of trade unions;
	G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation or in the carrying out of such procedures
	Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO
	If YES, for each industrial action taken please complete the information below:
	Industrial Action 1
	please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
	In place take the hatare of the trade dispute for which industrial design was taken using the eategories below.
Α	B C D E F G
	2. Dates of the industrial action taken:
	3. Number of days of industrial action:
	4. Nature of industrial action.
	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:
Α	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
	please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
Α	B C D E F G
	2. Dates of the industrial action taken:
	3. Number of days of industrial action:
	4. Nature of industrial action.

use a continuation page if necessary

P20

Industrial Action 4
1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
A
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
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
Dates of the industrial action taken: Number of days of industrial action: To Industrial Ind
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:
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 takes:
2. Dates of the industrial action taken: 3. Number of days of industrial action:
Number of days of industrial action: A. Nature of industrial action.
in realization of information doubling

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

Information on Industrial Action Ballots

Name	Name of Organisation:		RMT		Reporting Period	2022
			on hold any ballots in respect of action during the return period?	<u>Yes</u>		
		If yes, h	now many ballots were held?	164	For each ballot held pleasinformation below	se complete the

Attention:

Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	number of votes cast in the ballot at least 50% of the number of individuals who were		If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot
1	11	9	9	0	0	Yes	No	n/a
2	415	243	227	14	2	Yes	No	N/a
3	415	243		7	4	Yes	No	N/a
4	163	47	46	1	0	No	No	n/a
5	207	131	115	15	1	Yes	No	n/a
6	207	131	119	11			No	n/a
7	99	65	58	7		Yes	Yes	Yes
8	99	65	61	4		Yes	Yes	Yes
9	99	56	47	9	0	Yes	Yes	Yes
10	99	56	51	5		Yes	Yes	Yes
11	32	22	22	0		Yes	Yes	Yes
12	32	22	22	0		Yes	Yes	Yes
13	16	15	15	0		Yes	Yes	Yes
14	16		15	0		Yes	Yes	Yes
15	24	10	9	1		No	No	n/a
16	24	10	10	0			No	n/a
17	71	62	57	5			No	n/a
18	71	62	60	2		Yes	No	n/a
19	135	104	102	2		Yes	No	n/a
20	135	104	104	0		Yes	No	n/a
21	60	35	25	9		Yes	No	n/a
22	60	35	31	4		Yes	No	n/a
23	124	70	55	15	0	Yes	Yes	Yes
24	124						Yes	Yes
25	138					No	Yes	No
26	138					No	Yes	No
27	100		45	2			No	n/a
28	100		47	0			No	n/a
29	11	11	10	1	0	Yes	No	n/a

30	11	11	11	0	0	Yes	No	Yes
31	1127	569	521	47		Yes	Yes	Yes
32	1114	715	628	86		Yes	Yes	Yes
33	10084	5219	4900	307		yes	yes	yes
34	10084	5219	5031	159		yes	yes	yes
35	10056	5344	4912	424		yes	yes	yes
36	10056	5344	5095	229		Yes	Yes	Yes
37	324	68	57	10	1	No	Yes	No
38	324	68	64	4	0	No	Yes	No
39	85	52	42	10	0	Yes	Yes	Yes
40	85	52	49	3	0	yes	Yes	Yes
41	373	162	129	31	2	No	Yes	No
42	373	162	145	16	1	No	Yes	No
43	68	40	40	0	0	Yes	Yes	Yes
44	93	54	54	0		Yes	No	n/a
45	22	10	10	0		No	No	n/a
46	9843	5126	4847	269		Yes	Yes	Yes
47	9843	5126	4925	162	39	Yes	Yes	Yes
48	130	112	106	5		Yes	Yes	Yes
49	130	112	106	6		Yes	Yes	Yes
50	340	207	206	1		Yes	Yes	Yes
51	340	207	198	0		Yes	Yes	Yes
52	168	100	97	3		Yes	Yes	Yes
53	168	100	96	3		Yes	Yes	Yes
54	175	103	102	1		Yes	Yes	Yes
55	175	103	103	0		Yes	Yes	Yes
56	60	20	20	0		No	Yes	No
57	60	20	20	0		No	Yes	No
58	4	4	4	0		Yes	Yes	Yes
59	4	4	3	0		Yes	Yes	Yes
60	17	8	8			No	Yes	yes
61	17	8	8	0		No	Yes	Yes
62	76	63	63	0		Yes	Yes	Yes
63	76	63	62	0		Yes	Yes	Yes
64	57	30	27	3		Yes	Yes	Yes
65	57	30	27	3		Yes	Yes	Yes
66 67	190	113	109			Yes	Yes	Yes
68	190 61	113	111	1		Yes	Yes	Yes
69	61	42 42	42 42	0		Yes Yes	Yes Yes	Yes Yes
70	230	120	114	6		Yes	Yes	Yes
71	230	120	115	4		Yes	Yes	Yes
72	195	92	91	1		No	Yes	Yes
73	195	92	89	1		No	Yes	Yes
74	66	39	35	4		Yes	Yes	Yes
75	66	39	36	3		Yes	Yes	Yes
76	75	53	53	0		Yes	Yes	Yes
77	75	53	52	0		Yes	Yes	Yes
78	346	204	201	3		Yes	Yes	Yes
79	346		189			Yes	Yes	Yes
, ,	340	20 1	109	17]		103	1103	103

80	39	23	19	4	0	Yes	Yes	Yes
81	39	23	18	4		Yes	Yes	Yes
82	133	82	78	4		Yes	Yes	Yes
83	133	82	77	5		Yes	Yes	Yes
84	75	53	53	0		Yes	Yes	Yes
85	75	53	52	0		Yes	Yes	Yes
86	42	37	35	2		Yes	Yes	Yes
87	42	37	35	2		Yes	Yes	Yes
88	206	127	127	0		Yes	Yes	Yes
89	206	127	125	0		Yes	Yes	Yes
90	366	262	252	10		Yes	Yes	Yes
91	365	282	239	43		Yes	Yes	Yes
92	365	282	264	18		Yes	Yes	Yes
93	29	23	19	4		Yes	Yes	Yes
94	368	248	215	33		Yes	Yes	Yes
95	368	248	238	9		Yes	Yes	Yes
96	373	300	296	3		Yes	Yes	Yes
97	373	300	298	1		Yes	Yes	Yes
98	35	29	29	0		Yes	Yes	Yes
99	35	29	29	0		Yes	Yes	Yes
100	33	24	20	4		Yes	Yes	Yes
101	33	24	23	1		Yes	Yes	Yes
102	1931	1422	1330	89		Yes	Yes	Yes
103	79	45	43	1	1	Yes	Yes	Yes
104	239	164	140	24	0	Yes	Yes	Yes
105	895	683	612	71	0	Yes	Yes	Yes
106	773	496	405	89	2	Yes	Yes	Yes
107	2327	1198	926	267	5	No	Yes	No
108	2818	1955	1570	380	5	Yes	Yes	Yes
109	1140	789	713	75	1	Yes	Yes	Yes
110	1788	1322	1197	122	3	Yes	Yes	Yes
111	21070	15382	14146	1211	25	Yes	Yes	Yes
112	3199	2409	2145		5	Yes	Yes	Yes
113	1776	1156	925	229		Yes	Yes	Yes
114	2185	1396	1121	270		Yes	Yes	Yes
115	31	18	10	7		Yes	Yes	No
116	551	407	341	65		Yes	Yes	Yes
117	1355	971	840	126		Yes	Yes	Yes
118	1931	1422	1375	38		Yes	Yes	Yes
119	79	45	41	3		Yes	Yes	Yes
120	239	164	153	10		Yes	Yes	Yes
121	895	683		15		Yes	Yes	Yes
122	773	496	464	32		Yes	Yes	Yes
123	2327	1198	1056	136		Yes	Yes	Yes
124	2818	1955	1822	124		Yes	Yes	Yes
125	1140	789		39		Yes	Yes	Yes
126	1788	1322	1258			Yes	Yes	Yes
127	21070	15382	14808	530		Yes	Yes	Yes
128	3199	2409	2274	125		Yes	Yes	Yes
129	1776	1156	1065	88	3	Yes	Yes	Yes

130	2185	1396	1281	106	٥١	Yes	Yes	Yes	
131	31	18	11	7		Yes	Yes	No	
132	551	407	379	28		Yes	Yes	Yes	
133	1355	971	911	58		Yes	Yes	Yes	
134	2039	1583	1537	45		Yes	Yes	Yes	
135	100	63	60	3		Yes	Yes	Yes	
136	279	191	182	9		Yes	Yes	Yes	
137	895	719	686	33		Yes	Yes	Yes	
138	785	570	516	54		Yes	Yes	Yes	
139	2416	1398	1171	218		Yes	Yes	Yes	
140	2838	2058	1860	195		Yes	Yes	Yes	
141	1164	758	698	59		Yes	Yes	Yes	
142	1858	1336	1253	82		Yes	Yes	Yes	
143	3422	2601	2440	158		Yes	Yes	Yes	
144	1688	1159	1034	122		Yes	Yes	Yes	
145	2198	1351	1189	156		Yes	Yes	Yes	
146	537	399	375	24		Yes	Yes	Yes	
147	1417	1047	983	62		Yes	Yes	Yes	
148	2039	1583	1502	70		Yes	Yes	Yes	
149	100	63	58	5		Yes	Yes	Yes	
150	279	191	176	15		Yes	Yes	Yes	
151	895	719	678	37		Yes	Yes	Yes	
152	785	570	541	27		Yes	Yes	Yes	
153	2416	1398	1283	96		Yes	Yes	Yes	
154	2838	2058	1859	177		Yes	Yes	Yes	
155	1164	758	711	42		Yes	Yes	Yes	
156	1858	1336	1223	108		Yes	Yes	Yes	
157	3422	2601	2377	202		Yes	Yes	Yes	
158	1688	1159	1084	64		Yes	Yes	Yes	-
159	2198	1351	1242	97		Yes	Yes	Yes	
160	537	399	385			Yes	Yes	Yes	
161	1417	1047	988	55		Yes	Yes	Yes	
162	2391	1375	1099	265		Yes	Yes	Yes	
163	21053	14767	13511	1240		Yes	Yes	Yes	
164	21053	14767	13837	856		Yes	Yes	Yes	

Information on Industrial Action

Name of		
Organisation:	RMT	2022

Did Union members take industrial action during the return period in response to any inducement on the part of the union?

If YES, for each industrial action taken please complete the information below

Industial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
	was taken	10/10/2022 and 21/10/2022 and 04/11/2022 and			
		18/11/2022 and			
1	Α	21/11/2022	5	Strike Action	
		19/11/2022-			
2	Α	20/11/2022	2	Action Short	
3	Ā	23/09/2022- 24/09/2022		Strike action	A: Terms and conditions of employment, or the physical conditions in which any workers are required to work B: Engagement or nonengagement, 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 nonmembership 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
		01/07/2022- 02/07/2022 and			A: Terms and conditions of employment, or the physical conditions in which any workers are required to work B: Engagement or nonengagement, 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 nonmembership 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

A Terms and conditions of employment, or the physical conditions in which any workers are required to work of the suppose of t
B. Engagement or non-sengagement, or termination or suspension of employment or the solution of employment, of one or (more workers of employment).
C: Allocation of work or the duties of employment between workers or ogroups of workers 1 D: Matters of discipline 1 E: A worker's membership or non-immembership of a trade union 1 G: Machinery for negotiation or consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, required to work. 1 A: Terms and conditions of employment or the hybrical conditions in which any workers are required to work. 1 B: Engagement or non-rengagement, or termination or a suspension of employment, of one or consultation of work or the duties of employment, or the duties of employment, of one or consultation of work or the duties of employment, of one or consultation of work or the duties of employment, of one or consultation of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation, and other procedures, relating to any of the above consultation.
10/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 14 Strike Action Strike Action 15 Is Important to any of the above (matters, including the recognition of conditions of semployment, or the physical conditions in which any workers are required to work 18 Is Ingagement or non-semployment, or the physical conditions in which any workers are required to work 18 Is Ingagement or non-semployment or the indutes of employment or employment or expenses of employment or employment
10/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 14/16/2022- 15/16/2022- 15/16/2022- 16/16/2022- 17/16/2022- 18/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 19/16/2022- 20/16/202- 20/16/2022- 20/16/2022- 20/16/2022- 20/16/202- 20/16/20
10/06/2022- 13/06/2022- 13/06/2022- 13/06/2022- 13/07/2022 11 Strike Action Strike Action Strike Action 10/06/2022- 13/07/2022 11 Strike Action Strike Action Strike Action F: Facilities for officials of trade funions of consultation, and other procedures, I relating to any of the above conditions by employers or employers' A: Ferms and conditions of employment or the physical conditions in which any workers are required to work B: Engagement or non-tengagement, or termination or suspension of employment or the duties of employment of the duties of employment between workers or groups of workers or groups of workers D: Matters of discipline E: A worker's membership or non-tenembership of a trade union of the duties of employment or the duties of employment or the duties of employment or the duties of employment between workers or groups of workers D: Matters of discipline E: A worker's membership or non-tenembership or non-tenembership or a trade union of the duties of trade unions (F: Facilities for officials of trade funions)
10/06/2022 and 27/06/2022 and 27/06/
A: Terms and conditions of employment, or the physical conditions in which any workers are required to work B: Engagement or nongengagement, or termination or engagement, or the fluties of employment or the duties of employment, of one or comore workers (C: Allocation of work or the duties of employment between workers or groups of workers D: Matters of discipline
B: Engagement or non- sengagement, or termination or suspension of employment or the duties of employment, of one or comore workers (C: Allocation of work or the duties of employment between workers or groups of workers 1 D: Matters of discipline i CE: A worker's membership or non- membership of a trade union (F: Facilities for officials of trade funions (G: Machinery for negotiation or pronsultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' 1 D: Matters of discipline i CE: A worker's membership or non- membership of a trade funions (G: Machinery for negotiation or pronsultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers'
Suspension of employment or the rutties of employment, of one or of more workers (C: Allocation of work or the duties of employment between workers or of employment between the control of emp
C: Allocation of work or the duties of employment between workers or
6 B 21/11/2022 and 21/11/2022 2 Strike Action immorphisms of the right of a trade of the right of a tr
6 B 21/11/2022 and 21/11/2022 and 07/01/2022-
6 B 21/11/2022 and 21/11/2022 2 Strike Action (F: Facilities for officials of trade funions (Fig. Machinery for negotiation or pronsultation, and other procedures, I relating to any of the above consultation, and other procedures, I relating to any of the above consultation on procedures, including the recognition of the matters, including the recognition of the matter of the m
6 B 21/11/2022 and 21/11/2022 2 Strike Action 2 Strike Action 2 Strike Action 3 Strike Action 3 Strike Action 3 Strike Action 4 Strike Action 5 Strike Action 6 Strike Action 7 Strike Action 8 Strike Action
6 B 21/11/2022 2 Strike Action 1 acceptations of the sight of a trade 07/01/2022-
09/01/2022 and 14/01/2022-
16/01/2022 and 21/01/2022-
23/01/2022 and 28/01/2022-
30/01/2022 and 04/02/2022-
06/02/2022 and 11/02/2022-
13/02/2022 and 18/02/2022- 20/03/2023 and
20/02/2022 and 25/02/2022- 27/02/2022 and
04/03/2022- 06/03/2022 and
11/03/2022- 13/03/2022 and
18/03/2022- 20/03/2022 and
25/03/2022- 27/03/2022 and

		01/03/2022-			
		03/04/2022 and			
		08/04/2022-			
		10/04/2022 and			
		15/04/2022 and 15/04/2022-			
		17/04/2022 and			
		22/04/2022-			
		24/04/2022 and			
		29/04/2022-			
		01/05/2022 and			
		06/05/2022-			
		08/05/2022 and			
		13/05/2022-			
		15/05/2022 and			
		20/05/2022-			
		22/05/2022 and			
		27/05/2022-			
		29/05/2022 and			
		03/06/2022-			
		05/06/2022 and			
		10/06/2022- and			
		12/06/2022 and			
		17/06/2022-			
		19/06/2022			
				2	
7	А	24/06/5555	72	Strike Action	
		24/06/2022-			
		26/06/2022 and			
		01/07/2022-			
		03/07/2022 and			
		08/07/2022-			
		10/07/2022 and			
	_	15/07/2022-	40	Christo Antina	
8	A	17/07/2022	12	Strike Action	
		01/03/2022 and 03/03/2022 and			
		06/06/2022 and			
9	A	21/06/2022 and 21/06/2022	1	Strike Action	
9		03/06/2022-	4	SUINE ACTION	
		05/06/2022 and			
		07/06/2022-			
10	Α	20/06/2022	17	Action Short	
10	,	19/08/2022 and	1/	, totion onort	
		10/11/2022 and			
11	Α	25/11/2022	3	Strike Action	
		20/11/2022-			
12	Α	26/11/2022	7	Action Short	
13	A	20/12/2022		Strike Action	
		30/12/2022-	-		
14	Α	31/12/2022	2	Strike Action	
15	A	31/12/2022		Strike Action	
16	A	31/12/2022		Strike Action	
17	A	31/12/2022		Strike Action	
18	Α	31/12/2022		Strike Action	
19	A	31/12/2022		Strike Action	
20	A	31/12/2022		Strike Action	
21	Α	31/12/2022		Strike Action	
22	А	31/12/2022		Strike Action	
23	А	31/12/2022	1	Strike Action	
24	Α	31/12/2022		Strike Action	
		20/01/2022-			
		22/01/2022 and			
		24/02/2022-			
		26/02/2022 and			
		10/02/2022-			
		12/02/2022 and			
		09/04/2022-			
		10/02/2022 and			
		14/05/2022- 15/05/2022 and			
25	Δ	04/06/2022- 05/06/2022 and	15	Strike Action	
25 26	A	05/06/2022 and 23/09/2022		Strike Action Strike Action	
20	^	23/09/2022 23/02/2022 and	1	Suike ACUUII	
		12/03/2022-			
		13/02/2022 and			
		27/04/2022-			
		03/05/2022 and			
		02/06/2022-			
		06/06/2022 and			
		16/06/2022-			
		20/06/2022 and			
		14/07/2022-			
27	Α	16/07/2022	24	Strike Action	
21					

		23/02/2022 and		
		12/03/2022-		
		13/02/2022 and		
		27/04/2022-		
		03/05/2022 and 02/06/2022-		
		06/06/2022 and		
		16/06/2022-		
		20/06/2022 and		
		14/07/2022-		
28	Α	16/07/2022	24	Strike Action
		23/02/2022 and		
		12/03/2022-		
		13/02/2022 and		
		27/04/2022-		
		03/05/2022 and		
		02/06/2022- 06/06/2022 and		
		16/06/2022-		
		20/06/2022 and		
		14/07/2022-		
29	Α	16/07/2022	24	Strike Action
		23/02/2022 and		
		12/03/2022-		
		13/02/2022 and		
		27/04/2022- 03/05/2022 and		
		02/06/2022-		
		06/06/2022 and		
		16/06/2022-		
		20/06/2022 and		
		14/07/2022-		
30	Α	16/07/2022	24	Strike Action
		22/10/2022 and		_
31	Α	20/11/2022	2	Strike Action
32	А	01/12/2022- 31/12/2022	31	Action Short
32	A	07/12/2022-	31	Action Short
33	Α	31/12/2022	25	Action Short
34	Α	10.11.22	1	Strike Action
		17/07/2022 and		
		24/07/2022 and		
		07/08/2022 and		
		14/08/2022 and		
		21/08/2022 and 28/08/2022 and		
		01/10/2022 and		
35	Α	08/10/2022	8	Strike Action
		21/06/2022 and		
		23/06/2022 and		
		25/06/2022 and		
		27/07/2022 and		
36	Δ	27/07/2022 and 18/08/2022 and	6	Strike Action
36	А	27/07/2022 and	6	Strike Action
36	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and	6	Strike Action
36	А	27/07/2022 and 18/08/2022 and 01/10/2022	6	Strike Action
36	Α	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and	6	Strike Action
	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and		
36 37	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022		Strike Action Strike Action
		27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and		
		27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and		
		27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and		
		27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and		
		27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and	6	
37	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 23/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 01/10/2022 21/06/2022 and 01/10/2022 21/06/2022 and	6	Strike Action
37	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 11/0/2022 21/06/2022 and 23/06/2022 and	6	Strike Action
37	А	27/07/2022 and 18/08/2022 and 10/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 10/10/2022 21/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 10/10/2022 21/06/2022 and 23/06/2022 and 23/06/2022 and 23/06/2022 and 25/06/2022 and	6	Strike Action
37	А	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and	6	Strike Action
37	А	27/07/2022 and 18/08/2022 and 19/06/2022 and 23/06/2022 and 25/06/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 19/06/2022 and 27/07/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and	6	Strike Action Strike Action
37	А	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and	6	Strike Action
37	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 23/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 01/10/2022	6	Strike Action Strike Action
37	А	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and 25/06/2022 and	6	Strike Action Strike Action
37	А	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 27/07/2022 and	6	Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 25/06/2022 and 01/10/2022 21/06/2022 and 01/10/2022 21/06/2022 and 01/10/2022 21/06/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and	6	Strike Action Strike Action Strike Action
37	А	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 25/06/2022 and 18/08/2022 and 19/07/2022 and 25/06/2022 and 27/07/2022 and 27/07/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 23/06/2022 and 23/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 25/06/2022 and 18/08/2022 and 18/08/2022 and 18/08/2022 and 01/10/2022	6	Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and	6	Strike Action Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 21/10/2022 21/06/2022 and 23/06/2022 and	6	Strike Action Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 25/06/2022 and 23/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 01/10/2022 21/06/2022 and	6	Strike Action Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 19/06/2022 and 25/06/2022 and 27/07/2022 and 18/08/2022 and 27/07/2022 and 25/06/2022 and	6	Strike Action Strike Action Strike Action
38	A	27/07/2022 and 18/08/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 23/06/2022 and 23/06/2022 and 23/06/2022 and 25/06/2022 and 25/06/2022 and 27/07/2022 and 25/06/2022 and 27/07/2022 and	6	Strike Action Strike Action Strike Action

		21/06/2022 and		
		23/06/2022 and		
		25/06/2022 and		
		27/07/2022 and		
42	Α	18/08/2022 and 01/10/2022	6	Strike Action
	, ,	21/06/2022 and	Ü	Strike Action
		23/06/2022 and		
		25/06/2022 and		
		27/07/2022 and		
43	^	18/08/2022 and	6	Ctriles Astion
43	A	01/10/2022 21/06/2022 and	6	Strike Action
		23/06/2022 and		
		25/06/2022 and		
		27/07/2022 and		
		18/08/2022 and		
44	Α	01/10/2022	6	Strike Action
		21/06/2022 and 23/06/2022 and		
		25/06/2022 and		
		27/07/2022 and		
		18/08/2022 and		
45	Α	01/10/2022	6	Strike Action
		21/06/2022 and		
		23/06/2022 and 25/06/2022 and		
		27/07/2022 and		
		18/08/2022 and		
46	Α	01/10/2022	6	Strike Action
		21/06/2022 and		
		23/06/2022 and		
		25/06/2022 and 27/07/2022 and		
		18/08/2022 and		
47	Α	01/10/2022	6	Strike Action
		21/06/2022 and		
		23/06/2022 and		
		25/06/2022 and 27/07/2022 and		
		18/08/2022 and		
48	Α	01/10/2022	6	Strike Action
		13/12/2022-		
		14/12/2022 and		
		16/12/2022-		Challes Ashies
49	Α	17/12/2022 13/12/2022-	4	Strike Action
		14/12/2022 and		
		16/12/2022-		
50	А	17/12/2022	4	Strike Action
		13/12/2022-		
		14/12/2022 and 16/12/2022-		
51	Δ	17/12/2022	4	Strike Action
		13/12/2022-		ou me riculon
		14/12/2022 and		
		16/12/2022-		
52	Α	17/12/2022 13/12/2022-	4	Strike Action
		14/12/2022 and		
		16/12/2022-		
53	Α	17/12/2022	4	Strike Action
		13/12/2022-		
		14/12/2022 and		
54	А	16/12/2022- 17/12/2022	4	Strike Action
34	A	13/12/2022-		Strike Action
		14/12/2022 and		
		16/12/2022-		
55	Α	17/12/2022	4	Strike Action
		13/12/2022- 14/12/2022 and		
		16/12/2022 and		
56	А	17/12/2022	4	Strike Action
		13/12/2022-		
		14/12/2022 and		
		16/12/2022-		Chillia A III
57	А	17/12/2022 13/12/2022-	4	Strike Action
		14/12/2022 and		
		16/12/2022-		
58	А	17/12/2022	4	Strike Action
		13/12/2022-		
		14/12/2022 and		
59	А	16/12/2022- 17/12/2022	4	Strike Action
33	1,,	1-//12/2022	4	Carne Action

	1040755		
	13/12/2022-		
	14/12/2022 and 16/12/2022-		
60 A	17/12/2022	4	Strike Action
	13/12/2022- 14/12/2022 and		
	16/12/2022-		
61 A	17/12/2022 13/12/2022-	4	Strike Action
	14/12/2022 and		
	16/12/2022-		
62 A	17/12/2022 21/06/2022 and	4	Strike Action
	23/06/2022 and		
	25/06/2022 and		
	27/07/2022 and 18/08/2022 and		
63 <u>A</u>	01/10/2022	6	Strike Action
	13/12/2022- 14/12/2022 and		
	16/12/2022-		
	17/12/2022 and		
64 A	24/12/2022- 26/12/2002	7	Strike Action
,	27/07/2022 and	,	
65 A	18/08/2022 and	2	Ctrike Action
65 A	01/10/2022	3	Strike Action

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Please see attached Appendix.	

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

1 INFORMATION IN RESPECT OF THE UNION

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

2 ACCOUNTING FRAMEWORK

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

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

3 PRESENTATION CURRENCY

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

4 GOING CONCERN

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

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

5 SIGNIFICANT ACCOUNTING POLICIES

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

(a) Contribution income

Contributions are accounted for on an accruals basis.

(b) Expenditure

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

(c) Investment income

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

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

5 SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Taxation

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

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

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

(e) Tangible fixed assets

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Investment properties

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

(g) Financial assets and liabilities

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

Basic financial assets

Basic financial assets include cash and bank balances and trade and other debtors. Basic financial assets are initially measured at transaction price and subsequently measured at cost less any impairment losses.

Other financial assets

Other financial assets include the Union's investments in listed and unlisted equity and debt instruments.

Listed investments are initially measured at fair value, which is normally the transaction price, and subsequently measured at fair value (market value). Changes in the fair value of listed investments are recognised in the income and expenditure account.

Impairment of financial assets

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

Basic financial liabilities

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

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

5 SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Post-employment benefits

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

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

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

The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

(i) Orphan Fund

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

6 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

As at 31 December 2022 the carrying amounts of the following assets and liabilities were subject to judgement or to estimation uncertainty:

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

The fair values of the Union's investment properties and other land and buildings, as included in note 11 and note 12 to the accounts, cannot be directly observed. In order to manage the resulting estimation uncertainty the Union engages independent valuers to provide all material valuations. As at 31 December 2022 an independent valuation of the Union's property was undertaken.

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

6 JUDGEMENT'S AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

Unrealised valuation increases relating to investments and investment properties would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore no unrealised gain at 31 December 2022 is expected to give rise to a liability to tax.

The cost of defined benefit pension plans is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 18.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

CONTRIBUTIONS	2022 £'000	2021 £'000
General Fund	18,301	18,098
Orphan Fund	337	339
Political Fund	229	235
	18,867	18,672
Contributions to the General Fund were made up as follo	ws:-	
Contributions to the General Fund were made up as follo National Dispute Fund	ws:-	85
•		85 246
National Dispute Fund	585	

The Union's expenditure in respect of Dispute Fund payments and member legal costs is set out in Note 8.

8 OPERATING EXPENDITURE

(a)

Benefits and services to members	2022 £'000	2021 £,'000
Legal costs		
Defence of members and other legal costs	853	882
Cash benefits		
Accident benefit	98	76
Death grants	56	59
Retirement grants	74	52
Permanent downgrading	-	1
Fines Pool	1	1
Dispute Fund payments	552_	28
	781_	217_
Education Costs		
Representatives' courses	24	26
Branch Secretaries' courses	-	3
Regional Council schools	16	-
Education Centre costs	178	131
Other courses	89	58
Union Learning Fund	26	179_
	333	397
Negotiation expenses		
Committees, conferences and negotiating expenses	328	101
Publicity and Propaganda		
Publicity and website costs	436	280
RMT News	702	756
Member communications	-	1
Recruitment of members	38	47
Diaries	74_	96
	1,250	1,180
General Fund	3,545	2,777

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

8 OPERATING EXPENDITURE (continued)

(b)	Representation of members	2022 £'000	2021 £'000
	Branch and Regional Council costs	£ 000	Σ, 000
	Branch Secretaries' salaries	822	814
	Branch and Regional Council expenditure	895	715
		1,717	1,529
	Affiliation fees and grants		
	Affiliation fees	517	536
	Grants	70	67
		587	603
	Schedules of affiliation fees and grants are set out on pages 40 to 42.		
	Committees and conferences		
	Annual General Meeting	317	232
	Delegates to TUC and various bodies	115	32
	Foreign delegations	11	1
	Other costs	74	27
		517	292
	General Fund	2,821	2,424
	Political Fund	8	44
		2,829	2,468
(c)	Employment costs	2022	2021
` '		£'000	£,'000
	Officers' salaries and expenses	1,756	1,549
	Office staff salaries	4,023	4,131
	Other staff costs	290	226
	National Executive Committee	1,003	933
	National Insurance costs	791	734
	Net pension scheme charges	2,870	3,161
		10,733	10,734
	General Fund	10,641	10,644
	Political Fund	92	90
		10,733	10,734

A schedule of Officers' salaries and expenses is set out on page 38. A schedule of the cost of the National Executive Committee is set out on page 39.

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

8 OPERATING EXPENDITURE (continued)

(d) Property and equipment costs	2022 £³000	2021 £,7000
Rent and rates	459	447
Insurance	105	96
Heating and lighting	116	114
Cleaning and materials Maintenance and renewals	117	108 410
Maintenance and renewals	1,113	
	1,910	1,175
Motor car expenses	176	173
Computer and equipment maintenance	506	514
Depreciation	227	291
	909	978
General Fund	2,819	2,153
(e) Professional services and administration	2022	2021
Administration costs	£'000	£,'000
Printing and stationery	64	26
Membership services	125	169
Literature and periodicals	37	37
Postage and carriage	189	96
Telephone	145	74
Credit Union costs	4	-
Other costs	13	-
	577	402
Professional services		
Audit fees	80	68
Bank charges	76	67
Investment management fees	80	80
Property costs	38	33
Legal fees Professional fees	483 133	147 118
Ballots and elections costs	103	313
General financial services	89	96
	1,082	922
General Fund	1,659	1,324
Political Fund	43	40
	1,702	1,364

Amounts paid to auditors during the year totalled £80,000 (2021: £68,000). Amounts paid to auditors for non audit services totalled £79,000. (2021: £134,000)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

8 OPERATING EXPENDITURE (continued)

(f)	Other operating expenditure	2022 £'000	2021 £,'000
	Refund of VAT relating to expenditure in the current year Bad debt provision	(196) 25	(1 <i>5</i> 1) -
	Disposal of computer equipment Interest payable	(1) 63	- 51
	General Fund	(109)	(100)
	Orphan Fund	146	111
			
	Total Combined Expenditure	21,665	19,507
9	OTHER INCOME/(EXPENDITURE)		
(a)	Other income	2022 £'000	2021 £'000
	Rental income	943	704
	Sundry income	517	429
		1,460	1,133
	General Fund	1,460	1,131
	Orphan Fund		2
		1,460	1,133
(b)	Investment operations	2022	2021
		£'000	£,000
	Dividend income	548	633
	(Loss)/Gain on sale of investments	(903)	185
		(355)	<u>818</u>
	General Fund	(355)	818
	Orphan Fund Political Fund	- -	-
		(355)	818
		(333)	

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

9 OTHER INCOME/(EXPENDITURE) (continued)

(c)	Change in fair value of investments	2022	2021
		£'000	£,'000
	Change in fair value of listed investments	(1,111)	4,975
	Change in fair value of investment properties	(1,100)	314
	General Fund	(2,211)	5,289
(d)	Net pension scheme interest	2022 £'000	2021 £,'000
	Interest on Goods de ancien adores acets	1 442	1.025
	Interest on funded pension scheme assets Interest on funded pension scheme liabilities	1,443 (1,451)	1,035 (1,202)
	Interest on unfunded supplementation liability	(6)	(6)
	General Fund	(14)	(173)

10 TAXATION

Current tax

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

Deferred tax

Unrealised valuation increases relating to investments and investment properties would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore no unrealised gain at 31 December 2022 is expected to give rise to a liability to tax.

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

11 TANGIBLE FIXED ASSETS

	Land and buildings - Education Centre	Land and buildings - Other	Office equipment	T . I
	£'000	€,'000	£'000	Total £'000
Cost or Valuation	2 ***	2,000	2000	2000
At 1 January 2022	3,770	10,209	1,381	15,360
Additions	-	18	57	75
Disposals	-	(28)	(991)	(1,019)
Revaluations		(400)		(400)
At 31 December 2022	3,770	9,799	447	14,016
Depreciation				
At 1 January 2022	775	309	1,211	2,295
Charge for the year	123	50	54	227
Disposals	-	-	(991)	(991)
Revaluations		(211)		(211)
At 31 December 2022	898	148	274	1,320
Net book value				
At 31 December 2022	2,872	9,651	173 =	12,696
At 31 December 2021	2,995	9,900	170	13,065
Comparable historical cost for the land and build	ings included at valuat	tion:		£'000
Cost At 1 January 2022				10,571
Additions Disposals				18 (28)
Disposais			_	(20)
At 31 December 2022			_	10,561
Depreciation based on cost				
At 1 January 2022				3,740
Charge for the year			_	211
At 31 December 2022			_	3,951
Net book value At 31 December 2022				6,610
At 31 December 2021			=	6,831
			=	

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

All land and buildings are freehold.

Cost or valuation in respect of other land and buildings reflects the following: The National Education Centre, Doncaster, is carried at its historic cost of £3,753,000 plus additions less accumulated depreciation.

All other properties were valued as at 31 December 2022 by professional valuers. Valuers used were Centrik Commercial, CBRE, BTF, Keppie Massie and Ryden. In all instances the valuations were undertaken by Chartered Surveyors and Registered Valuers. The basis of valuations adhered to the practice statement of RICS Valuation - Global Standards.

Unity House, Chalton Street, London was valued at £8,100,000 as at 31 December 2022 by CBRE and is carried at that value. No other changes to the existing valuations were required as a result of the valuations.

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

12 INVESTMENT PROPERTY

	2022	2021
	£'000	£,000
Fair Value		
At 1 January 2022	22,100	21,700
Additions	100	86
Revaluations	(1,100)	314
At 31 December 2022	21,100	22,100

The investment property relates to Maritime House, Clapham, London. The property was valued at £21,100,000 as at 31 December 2022 by CBRE (RICS Registered Valuer) and is carried at that value. The valuations were conducted on the basis of fair value in use. The historical cost of investment properties held at 31 December 2022 was £7,175k (2021: £7,075k).

13 INVESTMENTS

(a)	Movement in the year	Quoted securities £'000	Unquoted securities £'000	Loans and deposits £'000	Total £'000
	Fair Value				
	At 1 January 2022	21,323	6,244	242	27,809
	Additions	11,678	-	601	12,279
	Disposals	(12,727)	-	-	(12,727)
	Change in fair value	(1,111)			(1,111)
	At 31 December 2022	19,163	6,244	843	26,250
	At 31 December 2021	21,323	6,244	242	27,809
(b)	Summary position	202	2	2021	
		Cost or		Cost or	
		realisable	Market	realisable	Market
		value	value	value	value
		£'000	£'000	£, 7000	£,'000
	Quoted				
	Industrial	19,249	19,163	15,954	21,323
	Unquoted		_		
	Other shares	1,692	6,244	1,692	6,244
	Loans and deposits				
	Cash deposits	843	843	524	242
		21,784	26,250	18,170	27,809

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

13 INVESTMENTS (continued)

(c) Detailed schedule of investments

Quoted			Fair value
			£,'000
2,400	Abbott Laboratories	NPV Common Stock	219
1,000	Accenture Plc	New A Class Shares	222
10,000	Admiral Group Plc	0.1p Ordinary Shares	214
270	Align Technology Inc	US\$0.0001 Common Stock	4 7
4,100	Alphabet Inc	US\$0.001 Cls A Common Stock	301
220,000	Artemis Fund Mgrs	Corporate Bond F Inc	195
5,500	AstraZeneca Plc	US\$0.25 Ordinary Shares	617
690	Autodesk Inc	NPV Common Stock	107
9,100	Bank of America Corp	NPV Common Stock	251
50,000	Barclays Plc	25p Ordinary Shares	79
480	Becton Dickinson & Co	NPV Common Stock	101
420	Berkshire Hathaway Inc	US\$0.0033 Cls B Common Stock	108
26,000	BHP Group Ltd	NPV Ordinary Shares	668
250,000	Blackrock Asset Mgrs (UK)	Eurp Absolute Alpha D Acc	421
43,000	Blackrock Asset Mgrs (UK)	UK Smlr Cos D Inc	359
4,300	BlueBay Funds Mgmt	Gbl Inv Gr Corp Bd S Inc (GBP)	377
60,000	BP Plc	US\$0.25 Shares	285
8,400	Bunzl Plc	32 1/7p Ordinary Shares	232
3,500	Capri Holdings Ltd	NPV Common Stock	167
6,600	Citigroup Inc	US\$0.01 Common Stock	248
10,000	Compass Group Plc	11.05p Ordinary Shares	192
9,400	Diageo Plc	28 101/108p Ordinary Shares	343
110,000	Ecclesiastical Ins Office	8.625% Non Cum Irrd Pref	140
10,000	Experian PLC	US\$0.10 Ordinary Shares	281
280,000	Fidelity Investment Services	Strategic Bond Net W Inc	297
2,400	Fidelity National Information	US\$0.01 Common Stock	135
20,000	First Sentier Investors (UK)	Stewart Asia Pac Ldrs Sust B	196
2,900	Go Daddy Inc	US\$0.001 Cls A Common Stock	180
125,807	Gore Street Energy Storage Plc	1p Ordinary Shares	140
7,040	GSK Plc	31 1/4p Ordinary Shares	101
8,800	Haleon Plc	1p Ordinary Shares	29
14,000	Halma PLC	10p Ordinary Shares	276
170,000	HICL Infrastaructure Co Ltd	0.01p Ordinary Shares	280
180,000	Home Riet Plc	1p Ordinary Shares	69
14,000	iShares Plc	Physical Gold ETC (GBP)	412
1,000	Johnson & Johnson	US\$1 Common Stock	147
140,000	JP Morgan Asset Mgrs (UK)	Japan C Net Inc	419
110,000	JP Morgan Asset Mgrs (UK)	Emerging Markets C Net Inc	180
1,000	JP Morgan Chase & Co	US\$1 Common Stock	112
160,000	Jupiter Unit Trust Mgrs	Japan Income ZH Dist (GBP)	182

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

Fair value

13 INVESTMENTS (continued)

(c) Detailed schedule of investments (continued)

				Tan value
200.000	T. D. TT LOTE AND	C D 1/7 A		£'000
300,000	Jupiter Unit Trust Mgrs Linde Plc	Strategic Bond Z Acc Eur0.001 Common shares		300 125
460 330,000	Link Fund Solutions	Trojan X Inc		409
109,478	Link Fund Solutions Link Fund Solutions	Ruffer Total Ret J Inc		419
620,000	Lloyds Banking Group Plc	10p Ordinary Shares		282
130	LVMH Moet Hennessy SA	Eur0.30 shares		78
170,000	Maitland Instl Services Ltd	Chelverton UK Equity Inc B Inc		179
63,000	Man Fund Mgmt (UK)	GLG Japan CoreAlpha Prof D Inc		160
720	Mastercard Inc	US\$0.0001 Class A Common Stock		208
126,000	Melrose Industries Plc	7.6190476 Ordinary Shares		169
930	Microsoft Corp	US\$0.0000625 Common Stock		185
31,000	National Express Group PLC	5p Ordinary Shares		40
29,000	National Grid Plc	12.431289p Ordinary shares		289
12,420	NatWest Group Plc	£1.0769 Ordinary Shares		33
2,100	Nestle SA	CHF1 Shares (Regd)		202
140,000	Octopus Renew Infra Trust Plc	1p Ordinary Shares		140
1,300	Pepsico Inc	US\$0.016666 Cap		195
430,000	Picton Property Income Ltd	NPV Ordinary Shares		344
1,400	Proctor & Gamble Co	NPV Common Stock		176
27,000	Prudential Plc	5p Ordinary Shares		304
13,500	Relx Plc	14.44p Ordinary Shares		309
780	Roche Holdings AG	Genusscheine NPV Shares		204
12,000	Sandvik AB	NPV Shares		180
130,000	Schroder Investment Mgmt	Asian Income L Inc		98
52,000	S4 Capital PLC	25p Ordinary Shares		98
28,000	Shell Plc	Eur0.07 Ord Shs (UK Quote)		651
16,000	Smith & Nephew Plc	US\$0.20 Ordinary Shares		178
2,800	SPDR Series Trust	S&P 500 ETF (GBP)		889
20,000	Standard Chartered Plc	US\$0.50 Ordinary Shares		125
16,000	SwedBank AB	NPV Ser A Shares		226
2,300	Total SE	Eur2.5 shares (Euronext Quote)		120
440,000	Treasury 4 1/4% Stock	4 1/4% Stock 07/12/2027		453
380,000	Treasury 5% Stock	5% Stock 7/03/2025		397
780,000	Treasury 7/8% Stock	7/8% Green Gilt 31/07/2033		585
2,400	Twenty Four Global Funds			196
*	*	Corporate Bond I Dist (GBP)		397
9,500	Unilever Plc	3 1/9p Ordinary Shares		
8,000	Vanguard Investments	FTSE 250 UCITS EFT Inc		233
4,698	Woodside Energy Group Ltd	NPV Ordinary Shares		94
3,600	Yum China Holdings Inc	US\$0.01 Common Stock		
	<u> </u>		-	19,163
			=	
Unquoted				Fair value
				£'000
Other shares				
1,622,052	Unity Trust Bank plc £1 Ordinary	shares	6,244	
	, 1 ~			
				6,244
			-	
			_	6,244
			=	

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

	Loans and deposits		Cost £'000
	Cash deposits		843
14	DEBTORS AND PREPAYMENTS	2022 £'000	2021 £7000
	Trade debtors Other debtors Prepayments and accrued income	96 523 432	32 530 119
		1,051	681

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

15	CREDITORS, ACCRUALS AND PROVISIONS	2022 £'000	2021 £,'000
	Trade creditors	253	103
	Taxes and social security costs	231	253
	Other creditors	29	72
	Accruals and deferred income	1,367	709
		1,880	1,137

A provision is included in the balance sheet in respect of financial obligations in connection with the Orphan Fund of £1,188k (2021: £1,330k). The movement during the year of £142k was the result of changes in discount rates.

16 BANK LOANS

Bank loan maturity analysis

	2022 £'000	2021 £,°000
Due within one year	204	233
	204	233
Bank loan due after more than one year		
Due between one to two years	212	205
Due between two to five years	677	656
Due in five years or more	440	663
	1,329	1,524

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

17	FINANCIAL ASSETS AND LIABILITIES BY CATEGORY	2022	2021
		£'000	£,000
	Financial assets:		
	Measured at fair value through income and expenditure	19,163	21,323
	Equity instruments measured on the basis of the latest purchase offer	6,244	6,244
	Basic debt instruments measured at cost less impairment	1,051	681
	Total financial assets	26,458	28,248
	Financial liabilities:		
	Short-term debt instruments measured at cost	1,649	884
	Financial liabilities measured at amortised cost	1,533	1,757
	Total financial liabilities	3,182	2,641

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

18 POST-EMPLOYMENT BENEFITS

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

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

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

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

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

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

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

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

Independent actuaries have been appointed by the Union in order to measure the defined benefit pension obligation for the purpose of these accounts as at 31 December 2022. The result of this is reported below.

The difference between the market value of the assets of the Pension Fund and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet, except that an asset is only recognised where the union has the sole right to determine the use of surplus of assets over liabilities. The FRS102 valuation method gave a surplus of £1.4m, however, the scheme rules and trust deed does not unconditionally give the employer the right to the asset by way of a refund or in the form of reduced contributions. Therefore the asset has not been recognised in the accounts and this asset ceiling adjustment is shown within Other Comprehensive Income.

2022

2021

Net defined benefit pension liability at the balance sheet date

	£'000	£,'000
Fair value of scheme assets	55,061	83,947
Present value of defined benefit pension obligations Asset ceiling adjustment	(53,693) (1,368)	(80,567) (3,380)
Net defined benefit pension liability	-	

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

18

Scheme liabilities at start of year 80,567 85,55	Reconciliation of opening and closing balances of the present value of defined benefit pension obligations		
Scheme liabilities at start of year \$80,567 \$8.50 Current service cost \$2,4072 \$2.40 Benefits paid \$(2,515) \$(1 0	2022	2021
Current service cost 2,072 2,6 Benefits paid (2,515) (2,8 Actual contributions - members 525		£'000	£,'000
Renefits paid (2,515) (2,8 Interest expense 1,451 1,451 1,451 Actual contributions - members 252 Actuarial (gain)/loss (28,407) (6,-60) Scheme liabilities at end of year 53,693 80,20 The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year. Reconciliation of opening and closing balances of the fair value of scheme assets	Scheme liabilities at start of year	80,567	85,970
Interest expense	Current service cost	2,072	2,621
Interest expense	Benefits paid		(2,845)
Actual contributions - members Actual contributions - members Actual (gain)/loss Scheme liabilities at end of year The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year. Reconciliation of opening and closing balances of the fair value of scheme assets 2022 2 2 £'000 £' Fair value of scheme assets at start of year Actual benefit payments by the scheme (2,515) (2,3 Actual contributions - employer (3,515) (2,3 Actual contributions - members (392) (4 Actual contributions - members (29,555) (3,4 Actual contributions - members (29,555) (4 Actual contributions - members (392) (4 Actual contributions - members (392) (5 Actual contributions - members (29,555) (3,4 Actual contributions - members (29,555) (4 Actual contributions - members (29,555	•		1,202
Actual contributions - employer 1,608 1,2407 1,608 1,6	*	· · · · · · · · · · · · · · · · · · ·	28
The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year. Reconciliation of opening and closing balances of the fair value of scheme assets 2022 £ £'000 £ £'0000 £ Fair value of scheme assets at start of year 83,947 74. Actual benefit payments by the scheme (2,515) £2. Actual contributions - employer 1,608 1,3 Actual contributions - members 5.25 Administrative expenses paid by scheme (392) £ Interest income 1,443 1,4 Return on assets less amount recognised in interest income (29,555) \$2.6 Fair value of scheme assets at end of year 55,061 83,3 Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and or comprehensive income: Lincome and expenditure account Employment assis Current service cost 2,072 2,6 Admin expenses 392 4 Admin expenses 392 5,456 3, Investment income			(6,409)
2022 2	Scheme liabilities at end of year	53,693	80,567
Fair value of scheme assets at start of year 83,947 74,55 74,5	Reconciliation of opening and closing balances of the fair value of scheme ass	sets	
Actual benefit payments by the scheme (2,515) (2,8 Actual contributions - employer 1,608 1,3 Actual contributions - employer 1,608 1,3 Actual contributions - employer 525 Actual contributions - members (392) (4 Administrative expenses paid by scheme 1,443 1,4 Actual contributions - members 1,4 Actua			2021 £,′000
Actual benefit payments by the scheme (2,515) (2,8 Actual contributions - employer 1,608 1,3 Actual contributions - employer 1,608 1,3 Actual contributions - members 525 Administrative expenses paid by scheme (392) (4 Actual contributions - members (392) (4 Actual contributions - members (392) (4 Actual contributions - members (4 Actual contributions - members 1,443	Fair value of scheme assets at start of year	83.947	74,594
Actual contributions - employer 1,608 1,3 Actual contributions - members 525 3920 (4 Interest income 1,443 1,4			(2,845)
Administrative expenses paid by scheme Interest income Return on assets less amount recognised in interest income (29,555) 9,6 Fair value of scheme assets at end of year Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and or comprehensive income:		* * *	1,947
Interest income Return on assets less amount recognised in interest income Return on assets less amount recognised in interest income Fair value of scheme assets at end of year Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and or comprehensive income: Income and expenditure account Employment costs Current service cost Admin expenses Net interest (8) 1,443 1,40 2,9555) 9,6 83,3 Investment income	Actual contributions - members	525	28
Interest income Return on assets less amount recognised in interest income Return on assets less amount recognised in interest income Fair value of scheme assets at end of year Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and or comprehensive income: Income and expenditure account Employment costs Current service cost Admin expenses Net interest (8) 1,443 1,40 2,9555) 9,6 83,3 Investment income	Administrative expenses paid by scheme	(392)	(443)
Fair value of scheme assets at end of year		1,443	1,035
Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and or comprehensive income: Income and expenditure account	Return on assets less amount recognised in interest income	(29,555)	9,631
comprehensive income: Income and expenditure account 2022 3 2 2<	Fair value of scheme assets at end of year	55,061	83,947
2022 2 £'000 £'	comprehensive income:	ed in the income and expenditure acc	ount and othe
Employment costs £'000 £' Current service cost 2,072 2,6 Admin expenses 392 4 Net interest (8) 6	Income and expenditure account	2022	2021
Employment costs 2,072 2,0 Current service cost 392 4 Admin expenses 392 4 Net interest (8) 7 2,456 3; Investment income 2 4			€,'000
Current service cost 2,072 2,0 Admin expenses 392 4 Net interest (8) 7 2,456 3; Investment income	Employment costs	~	~
Net interest (8) 2,456 3; **Investment income**	1.0	2,072	2,621
2,456 3, Investment income	Admin expenses	392	443
Investment income	Net interest	(8)	167
		2,456	3,231
interest income on scheme assets (1,443) (7,0		(1.442)	4025
		• • •	(1,035) 1,202

Net interest on the net defined benefit pension liability

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

POST-EMPLOYMENT BENEFITS (continued)

Remeasurement of the net defined benefit pension liability recognised in other comprehensive		
<u>income</u>	2022	2021
	£'000	£'000
Return on scheme assets less interest on scheme assets recognised in		
the income and expenditure account	29,555	(9,631)
Actuarial loss/(gain)	(28,407)	(6,409)
Total amount recognised in other comprehensive income	1,148	(16,040)
Asset ceiling adjustment	(2,012)	3,380
Adjusted total amount recognised in other comprehensive income	(864)	(12,660)
Analysis of scheme assets		
·	Fair values	3
	2022	2021
	£'000	£,'000
Equity securities	19,282	21,452
Debt securities	30,726	56,785
Other (includes investments in diversified growth funds, alternatives and cash)	5,053	5,710
Total fair value of scheme assets	55,061	83,947

The return on scheme assets for the year was a loss of £28,112,000 (2021: gain of £10,666,000).

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

	2022	2021
	%	%
Rate of increase in pensionable salaries	4.10	4.40
Rate of increase in pensions in payment	3.10	3.40
Rate of increase of deferred benefits	2.70	2.90
Discount rate for scheme liabilities	4.80	1.80
Rate of inflation (RPI/CPI)	3.10/2.70	3.40/2.90

2. Unfunded supplementation to historic pensioners of the National Union of Railwaymen

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

Independent actuaries appointed by the Union have valued the Union's obligations arising from these supplementation rights as at 31 December 2022. The result of this valuation is reported below.

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

18 POST-EMPLOYMENT BENEFITS (continued)

1 001 Bill Bo I M BEI VEI I I B (Commuca)		
Defined benefit pension liability at the balance sheet date		
	2022	2021
	£'000	£'000
Present value of defined benefit pension obligations	238	356
Reconciliation of opening and closing balances of the present value of defined benefit pension obligations		
	2022	2021
	£'000	£,'000
Scheme liabilities at start of year	356	450
Interest expense	6	6
Actual benefit payments by the Union	(47)	(54)
Actuarial loss/(gain)	(77)	(46)
Scheme liabilities at end of year	238	356
Income and expenditure account	2022 £ '000	2021 £,'000
Investment income	£ 000	£, 000
Interest expense on scheme liabilities	6	6
Total amount recognised in the income and expenditure account	6	6
Remeasurement of defined benefit pension liability recognised in	2022	2021
other comprehensive income	£'000	£'000
Actuarial loss/ (gain)	(77)	(46)
Total amount recognised in other comprehensive income	(77)	(46)
The principal actuarial assumptions used at the balance sheet date were:		
The principal actualist assumptions used at the balance sheet date were.	2022	2021
	%	%
Rate of increase in pensions in payment	3.10	3.40
Discount rate for scheme liabilities	4.80	4.00
Rate of inflation (RPI)		1.80

19 CONTINGENT LIABILITY - Deferred Tax

As explained in note 10, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments and investment properties. If the unrealised valuation increases at 31 December 2022 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £4,445k (2021: £6,083k).

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 DECEMBER 2022

20 ANALYSIS OF CHANGES IN NET DEBT

Cash and cash equivalents	At 1 Jan 2021 £ 000	Cash flows	Other non cash changes £'000	At 31 Dec 2022 £'000
Cash	4,315	(349)	-	3,966
Borrowings	4,315	(349)	-	3,966
Debt due within on year	(233)	224	(195)	(204)
Debt due after one year	(1,524)	=	195	(1,329)
	(1,757)	224	-	(1,533)
Total	2,558	(125)	-	2,433

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:	Mick Lynch	Name:	Alex Gordon, President
Date:	21 Aug 2023	Date:	21 Aug 2023

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	х	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	х	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	х	No	
Has the audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	Х	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	х	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	Х	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 an this return give a true and fair view of the matters to which they related? (See see 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 value 1992 Act and has:	with section 28 of the
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 and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in	•
Please explain in your report overleaf or attached	
3. Your auditors or auditor must include in their report the following word	ing:
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 seand 36 of the Trade Union and Labour Relations (consolidation) Act	•

Auditor's report (continued)

Please see attached Appendix.		
Signature(s) of auditor or auditors:	Please see attached signed audit report.	
	·	
Nama(a)	HW Fisher LLP	
Name(s):	HAN LISHEL FEL	
Desfersion(s) on Oalling(s)	Chartered Accountants, Stautory	
Profession(s) or Calling(s):	Auditor Accountants, Stautory	
	Agrallavia	
Address(es):	Acre House	
	11-15 William Road	
	London	
Postcode	NW1 3ER	
Date	2 August 2023	
Contact name for inquiries and	Carol Rudge 020 7388 7000	
telephone number:		

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

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

Opinion

We have audited the financial statements of the National Union of Rail, Maritime & Transport Workers (the 'Union') for the year ended 31 December 2022 which comprise the Income and Expenditure Account – Combined Funds, Income and Expenditure Account – General Fund, Income and Expenditure Account – Orphan Fund, Income and Expenditure Account – Political Fund, the Balance Sheet, Cash Flow Statement, Statement of Movement in Funds and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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

Responsibilities of the National Executive Committee

As explained more fully in the Statement of the National Executive Committee's Responsibilities, the National Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the National Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the National Executive Committee *are* responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Committee either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

As part of our planning process:

- We enquired of management the systems and controls the Union has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The Union did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the Union. We determined that the following were most relevant: FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the Union, including the extent of
 management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored
 our risk assessment accordingly.
- Using our knowledge of the Union, together with the discussions held with the Union at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

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

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant
 accounting estimates, in particular in relation to valuations of both property assets and pension
 obligations.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material investment, bank, and loan balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as minutes of the meetings of the National Executive Committee and confirmation from solicitors for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with those charged with governance of the Union.

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

Use of our report

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

HW Fisher LLP

HW Fisher LLP

Chartered Accountants Statutory Auditor

Acre House 11-15 William Road London NW1 3ER United Kingdom

02 Aug 2023 Date:

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate Section one

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

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?

No

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

Yes

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

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- 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)

As part of our testing, we identified that 3 cases out of a sample of 25, where members who had stopped paying their subscription under the Paybill method, had not yet been removed from the membership system. Following discussions with the Union, a detailed review of lapsed members will be undertaken to ensure that they are removed from the system at the correct time.		
Signature of assurer	HW Fisher LLP	
Name	HW Fisher LLP	
Address	Acre House, 11 - 15 William Road, London, NW1 3ER	
Date	21/08/2023	
Contact name and telephone number	Carol Rudge, 020 7388 7000	

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?		
	Yes / No		
	If "No" Please expla	ain below:	
Signa	ture		
Name	;		
Office	e held		
Date			