Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	National Union of Rail, Maritime and Transport Workers			
Year ended:	31 December 2023			
List no:	715T			
Head or Main Office address:	Unity House			
	39, Charlton Street			
	London			
Postcode	eNW1 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:

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals	
	78,372	202	66	249	78,889	
Total	78,372	202	66	249	A 78,889	

					_	
Number of me	embers at end of yea	ar contributing to the	General Fund			78,629
Number of me	embers included in to	otals box 'A' above f	or whom no home o	r authorised address is		

Change of Officers

1,764

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

held:

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
(Scotland)	Jake Molloy	Ann Joss	24 April 2023
(Manchester & North	John Tilley	Steve Shaw	12 June 2023

State	whether the union is	:					
a.	A branch of anothe	er trade union?		Yes	N	0 X	
	If yes, state the nar	me of that other union:					
b.	A federation of trac	de unions?	[Yes	N	o 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 and date elected
Alex Gordon	President - 1-Jan-2022
Michael Lynch	General Secretary - 4-May-2021
Eddie Dempsey	Senior Assistant General Secretary - 26-Oct-2021
John Leach	Assistant General Secretary - 10-Jun-2022
Darren Procter	National Secretary - 2-Jun-2018
Mark Carden	Assistant National Secretary - 4-Apr-2011
Michael Hogg	Regional Organiser - 30-Nov-2009
Daren Ireland	Regional Organiser - 5-Nov-2013
Gary Jackson	Regional Organiser - 25-Feb-2021
Ann Joss	Regional Organiser - 24-Apr-2023
Brendan Kelly	Regional Organiser - 1-Jan-2008
Geoff Kite	Regional Organiser - 27-Jan-2020
Gordon Martin	Regional Organiser - 20-Jan-2014
Kathy Mazur	Regional Organiser - 6-Dec-2021
John Parsons	Regional Organiser - 14-Nov-2022
Steve Shaw	Regional Organiser - 12-Jun-2023
Michael Thompson	Regional Organiser - 26-Jan-2012
John Watson	Regional Organiser - 13-Jan-2022
Barry West	Regional Organiser - 24-Jun-2017
Jared Wood	Regional Organiser - 16-Aug-2022
Craig Johnston	Relief Regional Organiser (NORTH) - 27-Jun-2011
Stan Herschel	Relief Regional Organiser (NORTH) - 21-Jan-2019
Steven Skelly	Relief Regional Organiser (SOUTH) - 30-May-2018
Glen Hart	Relief Regional Organiser (SOUTH) - 11-Apr-2022

General Fund

(see notes 13 to 18)

		•
	£	£
Income		47.754
From Members: Contributions and Subscriptions From Members: Other income from members (specify)		17,751
From Members. Other income from members (specify)		
Total other income from members		
Total of all income from members		17,751
Investment income (as at page 12)		3,156
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	670	
Total of other income (as at page 4)		670
Total income		21,577
Interfund Transfers IN		= 1,511
Expenditure		
Benefits to members (as at page 5)		2,995
Administrative expenses (as at page 10)		15,175
Federation and other bodies (specify)		
TUC and other affiliation fees		517
Grants		106
Total expenditure Federation and other bodies		623
Taxation		
Total expenditure		18,793
Interfund Transfers OUT		·
Surplus (deficit) for year		2,784
Amount of general fund at beginning of year		57,631
Amount of general fund at end of year		60,415
7 till dark of gorlorar faria at orla of year		1 30,710

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

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

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	<u> </u>	,	£
Representation –		brought forward	2,414
Employment Related Issues		Advisory Services	,
Legal costs	375	•	
Negotiation costs	441		
Representation –		Other Cash Payments	
Non Employment Related Issues		Death grants	55
1 7		Retirement grants	73
		Permanent downgrading	2
		Fines pool	1
		Education and Training services	
		Representatives' courses	27
		Branch secretaries' courses	13
		Regional Council schools	10
		Education Centre costs	200
Communications		Other courses	89
RMT News	760	Union Learning Fund	30
Publicity and website costs	236		
Recruitment of members	32		
Diaries	87		
		Negotiated Discount Services	
Dispute Benefits			
Dispute fund payments	483		
Diopate fama paymonte		Other Benefits and Grants (specify)	
		Accident benefit	81
carried forward		Total (should agree with figure in	
	2,414		

Fund 2	Fund 2 Fund Account				
Name:	Orphan fund	£	£		
Income					
	From members		329		
	Investment income (as at page 12)				
	Other income (specify)				
	Total other inc	ome as specified			
		Total Income	329		
	Inte	rfund Transfers IN			
Expenditure					
	Benefits to members		184		
	Administrative expenses and other expenditure (as at page 10)				
	٦	otal Expenditure	184		
	Interfu	ind Transfers OUT			
	Surplus (De	eficit) for the year	145		
	Amount of fund at I	peginning of year	2,073		
	Amount of fund at the end of year (a	s Balance Sheet)	2,218		
	Number of members contribution	ng at end of year	78,629		

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	
	Int	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inter	und Transfers OUT	
	Surplus (E	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 4			Fund Account
Name:		£	£
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)		
	1	Total Expenditure	
	Interfu	ınd Transfers OUT	
		·	
	Surplus (De	eficit) for the year	
	Amount of fund at I	peginning of year	
	Amount of fund at the end of year (a	s Balance Sheet)	
		·	
	Number of members contribution	ng at end of year	

Fund	5		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other is	nome se enecified	
	Total other in	ncome as specified Total Income	
	1-		
F	,III	terfund Transfers IN	
Expenditure	Domosito to magnetore		
	Benefits to members Administrative expanses and other expanditure (as at page 10)		
	Administrative expenses and other expenditure (as at page 10)	L Total Expenditure	
	Into	fund Transfers OUT	
	IIILE	iuliu Transiers OOT	
	Surplus (Deficit) for the year	
		t beginning of year	
	Amount of fund at the end of year	(as Dalalice Sileet)	
	Number of members contribu	ting at and of year	
	Number of members continue	ting at end or year	

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

Fund 8	<u> </u>		Fund Account
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	
	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 and af year	
	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 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	
	Interfu	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	·	
	Amount of fund at the end of year (a		
	, initiality of the original of your (t		
	Number of members contribut	ing at end of year	

Political fund account

		(see notes 24 to 33)	£	£
Political fun	nd account 1 To be cor	npleted by trade unions which maintain their	own political fund	
	Income	Members contributions and levies		222
		Investment income (as at page 12)		
	Other income (specify)			
		I otal of	her income as specified	222
			Total income	222
-		ion and Labour Relations (Consolidation) Act political funds exceeds £2,000 during the peri		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)		
		Expenditure E (as at page v)		
		Expenditure F (as at page vi)		
		Non-political expenditure (as at page vii)		435
			Total expenditure	435
			Surplus (deficit) for year	-213
		Amount of political f	und at beginning of year	520
		Amount of political fund at the end of	year (as <u>Balance Sheet</u>)	307
		Number of members at end of year contribution	uting to the political fund	70,001
	Nu	umber of members at end of the year not contribu	uting to the political fund	8,888
Numl	ber of members at end of year who have	ve completed an exemption notice and do not contri	ibute to the political fund	8,628
Political fun	nd account 2 To be completed	by trade unions which act as components of	f a central trade union	
Income	Contributions and levies collected fro	m members on behalf of central political fund		
	Funds received back from central po	itical fund		
	Other income (specify)			
			Total other income	as specified
			Т	otal income
Expenditure				•
	Expenditure under section 82 of the	Гrade 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	· · · · · · · · · · · · · · · · · · ·	
		Amount r	emitted to central political	
		Amount held on behalf of central po	olitical fund at end of year	
		Number of members at end of year contri	buting to the political fund	
		Number of members at end of the year not contril	outing to the political fund	
Number of me	embers at end of year who have comp	eted an exemption notice and do not therefore conf	tribute to the political fund	
		·	·	

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred d	irectly or indirectly by a political party
Name of political party in relation to which money was expended	Total amount spent during the period £
Tota	I

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	
	Total	

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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	ion is-	
(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	T	13
Officers' salaries	1	20
Office staff salaries		140
Administration costs	1	206
	1	
	1	
	1	
	1	
	1	
]	
Total exper	nditure	379
(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		£
Institute of Employment Rights		4
The People's Assembly Against Austerity		5
People's Assembly		5
Trade Union Co-ordinating Group		5
Friends of the Durham Miners Gala		5
Palestine Solidarity Campaign		5
South London Cuba Solidarity Garden Party		2
Jeremy Corbyn		25
No transfer a configuration and the about the first state of the about the first problem in t		
Total expen	diture	56
		£
(c) the total amount of all other money expended		
Total expend	diture	

P9vii

Total of all expenditures

435

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		10,022
Salaries and Wages included in above	6,431	
Auditors' fees		99
Legal and Professional fees		450
Occupancy costs		1,119
Stationery, printing, postage, telephone, etc.		398
Expenses of Executive Committee (Head Office)		
Expenses of conferences		418
Other administrative expenses (specify)		
Branches and regional councils		1,642
Motor expenses		168
Computer and equipment maintenance		590
2 - · · · F - · · · · · · · · · · · · · ·		
Other Outgoings		
		070
Depreciation		278
Interest payable		40
Bad debt provision		-6
Refund of VAT		-43
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	15,175
Charged to:	General Fund (Page 3)	
On an goal to	Orphan fund	
	O.p.i.a.i.a	
	Total	15,175
	· Star	10,170

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions		Benefits		Total
		oonangaaene	Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
General Secretary	96,838	12,320	30,501			139,660
Senior Assistant General Secretary	87,963	11,096	27,843			126,901
Assistant General Secretary	85,381	10,739	35,310	Car Benefit	926	131,434

Analysis of investment income (see notes 47 and 48)

	(300	notes 47 and 46)		1
		Political Fund £		Other Fund(s) £
Rent from land and buildings				
Dividends (gross) from:				
Equities (e.g. shares)				593
Interest (gross) from:				595
Government securities (Gilts)				
Mortgages				
Local Authority Bonds				
Bank and Building Societies				
Other investment income (specify)				
Gain on sale of investments				803
Change in fair value of investments				1,760
				3,156
	<u> </u>			
		Total i	investment income	3,156
	Credited to:			
		Gen	eral Fund (Page 3)	3,156
			Orphan fund	
			Political Fund	
		Total	Investment Funds	3,156
				2,100

Balance sheet as at

31 December 2023

(see notes 49 to 52)

	(666 116166 16 16 62)		
Previous Year		£	£
	Fixed Assets (at page 14)		33,459
	Investments (as per analysis on page 15)		,
			40.000
	Quoted (Market value £ (19,960)		19,960
	Unquoted		9,034
	Total Investments		28,994
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		932
	Cash at bank and in hand		2,545
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Others (specify)		
	Total of other assets		3,477
	10.01.01.00.00	Total assets	
57.004			65,930
57,631			60,415
2,073	Orphan fund		2,218
520	Political Fund Account		307
	Liabilities	,	
	Amount held on behalf of central trade union political fund		
	Creditors and accruals		1,517
	Provisions		1,240
	Unfunded supplementation liability		233
		Total liabilities	2,990

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments

(see notes 58 and 59)

	(see notes 58 and 59)		
Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Industrial	19,960	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	19,960	
	Market Value of Quoted Investment	19,960	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Cash deposits	908	
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	9,034	
		9,034	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	Yes 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	Yes X No
controlled by the union are registered.	
Company name	Names of shareholders

Summary sheet (see notes 62 to 73)

	(see notes 62 to 73)	
	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	18,080	222	18,302
From Investments	3,156		3,156
Other Income (including increases by revaluation of assets)	670		670
Total Income	21,906	222	22,128
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	18,977	435	19,412
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	59,704 62,633		60,224 62,940
Assets			
	Fixed Assets		33,459
	Investment Assets		28,994
	Other Assets		3,477
		Total Assets	65,930
Liabilities		Total Liabilities	2,990
Net Assets (Total Assets less Total Lia	bilities)		62,940

Summary sheet (see notes 62 to 73)

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

(see notes 74 to 80)

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 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 3
1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot
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
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"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

Information on Industrial Action Ballots

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

Attention:

Ballot	who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	were the number of votes cast in the ballot at least 50% of the number of individuals who were		each question) at least 40% of the number of individuals who were entitled to vote in the ballot
1	300		120	3		N	Υ	Υ
2	18		6	0		N	Y	N
3	68		33	5		Y	Y	Y
4	116		53	2		N	Y	Y
5	39		25	0		Y	Y	Y
6	49	31	28	2		Y	Y Y	Y
7	300		119	4		N	Y	N
8	18 68		6	5		N Y		N Y
10	39	25	25	0		Y	Y Y	Y
11	49	31	28	2		Y	Y	Y
12	331	145	142	3		N	Y	N
13	331		138	7		N	Y	N
14	187		83	3		N	у	Y
15	157		65	1		N	У	Υ
16	69	24	23	1		N	У	N
17	45		14	4		N	У	N
18	187	83	79	3		N	Y	Y
19	59		21	1	C	N	Υ	N
20	195	75	74	1	C	N	Υ	N
21	20	11	11	0	C	Υ	Υ	Υ
22	11	8	8	0	C	Υ	Υ	Υ
23	9	5	4	1	C	Υ	Υ	Υ
24	8	2	2	0	C	N	Υ	N
25	9		0	0		N	Υ	N
26	14	5	5	0		N	Υ	N
27	3		1	0		N	Υ	N
28	15	3	3	0	C	N	Υ	N

20	1.0	12	12	0	0 V	V	V	
29	16		12	0	0 Y		Y	
30	18	14	14	0	0 Y		Y	
31	15	3	3	0	0 N		N	
32	11	3	3	0	0 N		N	
33	19		5	0	0 N		N	
34	8		2	0	0 N		N	
35	20		1	0	0 N		N	
36	17	0	0	0	0 N		N	
37	187		82	4	0 N		Y	
38	157		63	2	1 N		N	
39	69		23	1	0 N		N	
40	45	18	14	4	0 N		N	
41	187		80	2	1 N		Υ	
42	59	22	20	1	1 N		N	
43	195		71	4	0 N		N	
44	20	11	11	0	0 Y		Υ	
45	11	8	8	0	0 Y		Υ	
46	9		4	1	0 Y		Υ	
47	8		2	0	0 N		N	
48	9		0	0	0 N		N	
49	14		5	0	0 N		N	
50	3		1	0	0 N	Y	N	
51	15	3	3	0	0 N	Y	N	
52	16	12	12	0	0 Y	Y	Υ	
53	18	14	14	0	0 Y	Y	Υ	
54	15	3	3	0	0 N	Y	N	
55	11	3	3	0	0 N	Y	N	
56	19	5	5	0	0 N	Y	N	
57	8		1	1	0 N		N	
58	20		1	0	0 N		N	
59	17	0	0	0	0 N		N	
60	122		81	7	0 Y		Υ	
61	122		83	5	0 Y		Υ	
62	97		34	0	0 N			
63	92		71	0	0 Y			
64	9799		5333	196	7 Y		Υ	
65	9667		5074	216	2 Y		Y	
66	42		29	1	1 Y		Y	
67	454		233	14	1 Y		Y	
68	693		385	32	0 Y		Y	
69	847		463	26	0 Y		Y	
70	629		257		1 N		Y	
71	645		280	38	0 N		Y	
72	14		11	0	0 N		Y	
73	27		26	0	0 Y		Y	
73 74			67	7	0 Y		N N	
	335						Y	
75 76	33		30	0 2	0 Y		Y	
76	38		29		0 Y		V	
77	628		363	46	0 Y		Y	
78	9723	5334	4827	505	2 Y	Υ	Υ	

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

129	3	3	3	0	0 Y	Y	Υ
130	62	30	23	7	0 N		N
131	21	15	14	1	0 Y		Y
132	23	10	3	7	0 N		N
133	4	4	4	0	0 Y		
134	11	5	5	0	0 N		
135	10	5	5	0	0 Y		
136	61	28	25	3	0 N		
137	55	22	21	1	0 N		
138	10	6	6	0	0 Y	N	
139	18	7	7	0	0 N	N	
140	137	96	96	0	0 Y	N	
141	28	20	15	5	0 Y	N	
142	4	3	3	0	0 Y	N	
143	489	241	218	23	0 N	N	
144	22	16	16	0	0 Y		
145	4	4	4	0	0 Y	N	
146	11	5	5	0	0 N		
147	10	5	5	0	0 Y		
148	61	28	26	2	0 N		
149	55	22	21	1	0 N		
150	10	6	6	0	0 Y		
151	18	7	7	0	0 N		
152	137	96	96	0	0 Y		
153	28	20	20	0	0 Y		
154	4	3	3	0	0 Y		
155	22	16	16	0	0 Y		
156	194	128	116	9	3 Y		
157	194	128	123	4	1 Y	N	
158	89	68	64	3	1 Y		
159	121	80	78	2	0 Y	N	
160	92	51	45	6	0 Y		
161	101	44	43	1	0 N		
162	97	43	43	0	0 N		
163	89	68	63	4	1 Y		
164	92	51	47	4	0 Y		
165 166	101 97	44	44 43	0	0 N 0 N		
167	27	17	15	2	0 N		
168	27	17	17	0	0 Y		
169	375	242	227	13	2 Y		
170	375	242	230	10	2 Y		
171	2021	1539	1474	62	3 Y		
172	2021	1539	1440	88	11 Y		
173	1969	1356	1305	49	2 Y		
174	1969	1356	1276	71	9 Y		
175	104	61	58	3	0 Y		
176	104	61	57	4	0 Y		
177	98	62	60	2	0 Y		
178	98	62	57	4	1 Y		
	50	0=	3,				·

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

Information on Industrial Action

Name of Organisation:

RMT

2023

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 pleas information below

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

			12/01/2023 and			D: Matters of discipline
			03/02/2023-			
	9	Α	04/02/2023	3	Strike Action	E: A worker's membership or non-
			1/01/2023 and			membership of a trade union
			15/02/2023-			
			16/02/2023 and			F: Facilities for officials of trade
			24/02/2023-			unions
			26/02/2023 and			
			08/03/2023-			G: Machinery for negotiation or
			10/03/2023 and			consultation, and other procedures,
			22/03/2023-			relating to any of the above matters,
			24/03/2023 and			including the recognition by
			01/04/2023-			employers or employers'
			03/04/2023			associations of the right of a trade
						union to represent workers in such
						negotiation or consultation or in the
						carrying out of such procedures
1		A,C			Strike Action	
1	11	A,B,C,G	15/03/2023	1	Strike Action	

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

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

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

		08/05/2023-			
		10/05/2023 and			
		22/06/2023-			
		23/06/2023 and			
		24/06/2023-			
		26/06/2023 and			
		27/06/2023-			
		28/06/2023 and			
		29/06/2023-			
		30/06/2023 and			
		01/07/2023-			
		10/07/2023 and			
		11/07/2023-			
		12/07/2023 and			
		13/07/2023-			
		14/07/2023 and			
		15/07/2023-			
		28/08/2023 and			
		29/08/2023-			
19	С	27/09/2023 and	93	Action Short	

		19/06/2023 and 28/06/2023-30/06/2023 and 03/07/2023-		
20	А	05/07/2023	7	Strike Action
21	A	25/04/2023 and 10/05/2023- 12/05/2023		Strike Action
22	A	12/05/2023- 06/06/2023		Action Short

		00/0//0000			
		03/01/2023-			
		04/01/2023 and			
		06/01/2023- 07/01/2023 and			
		01/02/2023 and			
		03/02/2023 and			
		16/03/2023 and			
		18/03/2023 and			
		02/06/2023 and			
		20/07/2023 and			
		22/07/2023 and			
		29/07/2023 and			
		26/08/2023 and			
23	A	02/09/2023	14	Strike Action	

		00/04/0000		
		03/01/2023- 04/01/2023 and		
		06/01/2023 and		
		07/01/2023 and		
		01/02/2023 and		
		03/02/2023 and 16/03/2023 and		
		18/03/2023 and		
		02/06/2023 and		
		20/07/2023 and		
		22/07/2023 and		
		29/07/2023 and 26/08/2023 and		
24	А	02/09/2023	Strike Action	

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

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

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

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

		00/04/0000		
		03/01/2023- 04/01/2023 and		
		06/01/2023-		
		07/01/2023 and		
		01/02/2023 and 03/02/2023 and		
		16/03/2023 and		
		18/03/2023 and 02/06/2023 and		
		20/07/2023 and		
		22/07/2023 and		
		29/07/2023 and 26/08/2023 and		
29	А	02/09/2023	14	Strike Action

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

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

		02/01/2022		
		03/01/2023- 04/01/2023 and 06/01/2023- 07/01/2023 and		
		01/02/2023 and 03/02/2023 and 16/03/2023 and		
		18/03/2023 and 02/06/2023 and		
		20/07/2023 and 22/07/2023 and 29/07/2023 and		
32	Α	26/08/2023 and 02/09/2023	14	Strike Action

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

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

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

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

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 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 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
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 answering "No" to the question
Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned
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)? If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% 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)?

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

*Cate	gories of Nature of Trade Dispute
	A: terms and conditions of employment, or the physical conditions in which any workers require to work;
	B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
	C: allocation of work or the duties of employment between workers or groups of workers;
	D: matters of discipline;
	E: a worker's membership or non-membership of a trade union;
	F: facilities for officials of trade unions;
	G: machinery for negotiation or 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		
	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 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		
	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.		

use a continuation page if necessary

Industrial Action 4
1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
A
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
2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action.
Industrial Action 7
1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
A B C D E F G
2. Dates of the industrial action taken:
2. Dates of the industrial action taken: 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
Dates of the industrial action taken: to
3. Number of days of industrial action:
4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

Please see attached Appendix	

Notes to the Financial Statements Year Ended 31 December 2023

1 INFORMATION IN RESPECT OF THE UNION

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

2 ACCOUNTING FRAMEWORK

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

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

3 PRESENTATION CURRENCY

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

4 GOING CONCERN

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

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

5 SIGNIFICANT ACCOUNTING POLICIES

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

(a) Contribution income

Contributions are accounted for on an accruals basis.

Notes to the Financial Statements Year Ended 31 December 2023

5 SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Expenditure

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

(c) Investment income

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

(d) Taxation

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

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

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

(e) Tangible fixed assets

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

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

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

Notes to the Financial Statements

Year Ended 31 December 2023

5 SIGNIFICANT ACCOUNTING POLICIES (continued)

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

(t) Investment properties

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

(g) Financial assets and liabilities

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

Basic financial assets

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

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

Impairment of financial assets

At each reporting date, the Union reviews the carrying an1ounts 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 in1pairment loss (if any). Impairment losses are recognised in the income and expenditure account.

Basic financial liabilities

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

(h) Post-employment benefits

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

Notes to the Financial Statements

Year Ended 31 December 2023

5 SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

(i) Orphan Fund

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

6 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

Notes to the Financial Statements

Year Ended 31 December 2023

6 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

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

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

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

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

Notes to the Financial Statements

Year Ended 31 December 2023

7	CONTRIBUTIONS	2023	2022
		£'000	£'000
	General Fund	17,751	18,301
	Orphan Fund	329	337
	Political Fund	222	229
		18,302	18,867
	Contributions to the General Fund were made up as follows:-		
	National Dispute Fund	197	585
	Legal Fund	148	<i>769</i>
	Other	17,406	16,947
		17,751	18,301

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

8 OPERATING EXPENDITURE

0	OI ERATING EXI ENDITORE		
(a)	Benefits and services to members	2023	2022
		£'000	£'000
	Legal costs		
]	Defense of members and other legal costs	375	<u>853</u>
	Cash benefits		
	Accident benefit	81	98
	Death grants	55	56
]	Retirement grants	73	74
]	Permanent downgrading	2	-
]	Fines Pool	1	1
	Dispute Fund payments	<u>483</u>	552
		<u>695</u>	781
	Education Costs		
	Representatives' courses	27	24
	Branch Secretaries' costs	13	-
	Regional Council schools	10	16
]	Education Centre costs	200	178
(Other courses	89	89
,	Union Learning Fund	30	26
		369	333
	Negotiation expenses		
(Committees, conferences and negotiating expenses	<u>441</u>	328
	Publicity and Propaganda		
]	Publicity and website costs	236	436
	RMT News	760	702
]	Recruitment of members	32	38
	Diaries	<u>87</u>	74
		1,115	1,250
(General Fund	2,995	3,545

Notes to the Financial Statements

Year Ended 31 December 2023

8 OPERATING EXPENDITURE (continued)

(b) Representation of members Branch and Regional Council costs	2023 £'000	2022 £'000
Branch Secretaries' salaries	811	822
Branch and Regional Council expenditure	832	895
	1,643	1,717
Affiliation fees and grants		<u> </u>
Affiliation fees	517	517
Grants	106	70
	623	587
Schedules of affiliation fees and grants are set out on pages 38 to 39.		
Committees and conferences		
Annual General Meeting	291	317
Delegates to TUC and various bodies	115	115
Foreign delegations	12	11
Other costs	-	74
-	418	517
General Fund	2,684	2,821
Political Fund	69	8
- -	2,753	2,829
(c) Employment costs	2023	2022
	£'000	£'000
Officers' salaries and expenses	1,859	1,756
Office staff salaries	4,144	4,023
Other staff costs	91	290
National Executive Committee	952	1,003
National Insurance costs	834	<i>791</i>
Net pension scheme charges	2,302	2,870
	10,182	10,733
General Fund	10,022	10,641
Political Fund	160	92
	10,182	10,733

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

Notes to the Financial Statements

Year Ended 31 December 2023

8 OPERATING EXPENDITURE (continued)

(L)	Duon outer and a suriam out a sorts	2022	2022
(d)	Property and equipment costs	2023 £'000	2022
			£'000
	Rent and rates	353	459
	Insurance	127	105
	Heating and lighting	104	116
	Cleaning and materials	93	117
	Maintenance and renewals	442	1,113
		1,119	1,910
	Motor car expenses	168	176
	Computer and equipment maintenance	590	506
	Depreciation	278	227
	1	1,036	909
	General Fund	2,155	2,819
(e)	Professional services and administration	2023	2022
(0)	110100001011111 DOT FICED WITH WARMINGSTRUCTOR	2020	2022
	Administration costs	£'000	£'000
	Printing and stationery	38	64
	Membership services	138	125
	Literature and periodicals	31	37
	Postage and carriage	53	189
	Telephone	117	145
	Credit Union costs	3	4
	Other costs	18	13
		398	577
	Professional services		
	Audit fees	99	80
	Bank charges	65	76
	Investment management fees	79	80
	Property costs	42	38
	Legal fees	24	483
	Professional fees	94	133
	Ballots and elections costs	99	103
	General financial services	47	89
		549	1,082

Notes to the Financial Statements

Year Ended 31 December 2023

8	OPERATING EXPENDITURE (continued)	2023	2022
		£'000	£'000
	General Fund	947	1,659
	Political Fund	206	43
		1,153	1,702
	Amounts paid to auditors during the year totalled £57,000 (2022: £80,000). non-audit services totalled £7,500 (2022: £79,000)	Amounts paid to	auditors for
(t)	Other operating expenditure	2023 £'000	2022 £'000
	Refund of VAT relating to expenditure in the current year	(43)	(196)
	Bad debt provision	(6)	25
	Disposal of computer equipment	-	(1)
	Interest payable	40	63
	General Fund	(9)	(109)
	Orphan Fund	184	146
		175	37
	Total Combined Expenditure	19,412	21,665
9	OTHER INCOME/(EXPENDITURE)		
(a)	Other income	2023	2022
()		£'000	£'000
	Rental income	1,159	943
	Sundry income	252	517
		1,411	1,460
	General Fund	1,411	1,460
(b)	Investment operations	2023 £'000	2022 £'000
	Dividend income	594	548
	Gain/ (Loss)/ on sale of investments	803	(903)
		1,397	(355)
	General Fund	1,397	(355)

Notes to the Financial Statements

Year Ended 31 December 2023

9 OTHER INCOME/(EXPENDITURE) (continued)

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

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 pro, dent benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore, no unrealized gain at 31 December 2023 is expected to give rise to a liability to tax.

Notes to the Financial Statements

Year Ended 31 December 2023

11 TANGIBLE FIXED ASSETS

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

Comparable historical cost for the land and buildings included at valuation:	£'000
Cost	
At 1 January 2023	10,561
Additions	95
Disposals	-
At 31 December 2023	10,656
Depreciation based on cost	
At 1 January 2023	3,951
Charge for the year	142
At 31 December 2023	4,093
Net book value	
At 31 December 2023	6,563
At 31 December 2022	6,610

Notes to the Financial Statements

Year Ended 31 December 2023

11 TANGIBLE FIXED ASSETS (continued)

All land and buildings are freehold.

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

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

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

12 INVESTMENT PROPERTY

	2023 £'000	2022 £'000
Fair Value At 1 January 2023	21,100	22,100
Additions	,	100
Revaluations	(200)	(1,100)
At 31 December 2023	20,900	21,100

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

13 INVESTMENTS

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

Notes to the Financial Statements

Year Ended 31 December 2023

(b)	Summary position	2023 Cost or		2022 Cost or	
		realisable	Market	realisable	Market
		value	value	value	value
		£'000	£'000	£'000	£'000
	Quoted	40.44	10.070		
	Industrial	18,647	19,960	19,249	19,163
	Unquoted				
	Other shares	1,692	8,126	1,692	6,244
	Loans and deposits				
	Cash deposits	908	908	843	843
		21,247	28,994	21,784	26,250
(a)	W.P.A. I.				T2 * T7 1
(c)	Unlisted investments				Fair Value £'000
	Other shares	_			
	1,622,052 Unity Trust Bank plc £1 ordinar	y shares		8,126	-
					8,126
	Loons and denosits				8,126
	Loans and deposits				Cost £'000
	Cash deposits				908
14	DEBTORS AND PREPAYMENTS			2023	2022
				£'000	£'000
	Trade debtors			80	96
	Other debtors			487	523
	Prepayments and accrued income			365	432
	1.0			932	1,051
15	CREDITORS, ACCRUALS AND PRO	VISIONS		2023	2022
10		710101		£'000	£'000
	Trade creditors			491	253
	Taxes and social security costs			169	231
	Other creditors			24	29
	Accruals and deferred income			833	1,367
				1,517	1,880

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

Notes to the Financial Statements

Year Ended 31 December 2023

16 BANK LOANS

Bank	loan	maturity	analysis
Dalik	ioan	maturity	allalys

Bank loan maturity analysis		
	2023	2022
	£'000	£'000
Due within one year	<u> </u>	204
	<u> </u>	204
Bank loan due after more than one year		
Due between one to two years		212
Due between two to five years	-	677
Due in five years or more	- -	446
•		1,329

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

17 POST-EMPLOYMENT BENEFITS

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

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

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

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

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

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

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

Notes to the Financial Statements Year Ended 31 December 2023

17 POST-EMPLOYMENT BENEFITS (continued)

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

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

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

Net defined benefit pension Liability at the balance sheet date

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

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

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

2022

2022

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

Notes to the Financial Statements

Year Ended 31 December 2023

17 POST-EMPLOYMENT BENEFITS (continued)

Reconciliation of opening and closing balances of the fair value of scheme as	sets	
	2023	2022
	£'000	£'000
Fair value of scheme assets at start of year	55,061	83,947
Actual benefit payments by the scheme	(3,028)	(2,515)
Actual contributions - employer	2,222	1,608
Actual contributions – membe rs	18	525
Administrative expenses paid by scheme	(266)	(392)
Interest income	2,618	1,443
Return on assets less amount recognised in interest income	2,018	(29,555)
Fair value of scheme assets at end of year	58,643	55,061
Income and expenditure account	2023 £'000	2022 £'000
Employment costs		
Current service cost	1,252	2,072
Admin expenses	266	392
Net interest	(16)	(8)
	1,502	2,456
Invesment income		
Interest income on scheme assets	(2,618)	(1,443)
Interest expense on scheme liabilities	2,602	1,451
Net interest on the net defined benefit pension liability	(16)	8
Remeasurement of the net defined benefit pension liability recognised in other comprehensive income:		
	2023	2022
	£'000	£'000
Return on scheme assets less interest on scheme assets recognised in		
the income and expenditure account	(2,018)	29,555
Actuarial loss/ (gain)	1,389	(28,407)
Total amount recognised in other comprehensive income	(629)	1,148
Asset ceiling adjustment	1,349	(2,012)

720

(864)

Adjusted total amount recognised in other comprehensive income

Notes to the Financial Statements

Year Ended 31 December 2023

17 POST-EMPLOYMENT BENEFITS (continued)

Analysis of scheme assets

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

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

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

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

Unfunded supplementation to historic pensioners of the National Union of Railwaymen

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

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

Income and expenditure account	2023	2022
	£'000	£'000
Investment income		
Interest expense on scheme liabilities	10	6
Total amount recognised in the income and expenditure account	10	6
Remeasurement of defined benefit pension liability recognised in other comprehensive income	2023	2022
1	£'000	£'000
Actuarial loss/ (gain)	27	(77)
Total amount recognised in other comprehensive income	27	(77)

Notes to the Financial Statements

Year Ended 31 December 2023

17 POST-EMPLOYMENT BENEFITS (continued)

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

	2023	2022
	%	%
Rate of increase in pensions in payment	3.00	3.10
Discount rate for scheme liabilities	4.55	4.80
Rate of inflation (RPI)	3.00	3.40
Independent actuaries appointed by the Union have valued the Un	ē	
supplementation rights as at 31 December 2023. The result of th	is, valuation is reported below.	

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

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

2023 £'000	2022 £'000
238	356
10	6
(42)	(47)
27	(77)
233	238
	238 10 (42) 27

18 CONTINGENT LIABILITY – Deferred tax

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

Notes to the Financial Statements

Year Ended 31 December 2023

19 OPERATING LEASES

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

	2023 £'000	2022 £'000
Within 1 Year	323	139
Between 2 to 5 years	282	139
In more than 5 years	12	_12
	617	290

20 ANALYSIS OF CHANGES IN NET DEBT

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

Accounting policies (see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

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

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

	• have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.
	 give a true and fair view of the matters to which they relate to.
	In our opinion the financial statements:
	3. Your auditors or auditor must include in their report the following wording:
	Please explain in your report overleaf or attached
	b. established and maintained a satisfactory system of control of its accounting records, its cash ho and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)
	a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
	1992 Act and has:
	2. Are the auditors or auditor of the opinion that the union has complied with section 28 of
	Please explain in your report overleaf or attached.
1	the 1992 Act and notes 92 and 93)

Auditor's report (continued)

Please see attached appendix		
G: / / \ f 1''	Diagon and attached signed audit	
Signature(s) of auditor or auditors:	Please see attached signed audit report	
Name(s):	Haysmacintyre LLP	
Drafaccion(a) or Calling(a).	Chartered accountants, statutory	
Profession(s) or Calling(s):	auditors	
Address(es):	10 Queen Street Place	
	London	
Postcode	EC4R 1AG	
Date Contact name for inquiries and	31 July 2024 Tom Brain 020 7969 5670	
Contact name for inquiries and 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.

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?

Yes

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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	Hayowainty & UP
Name	Haysmacintyre LLP
Address	10 Queen Street Place, London, EC4R 1AG
Date	11/07/2024
Contact name and telephone number	Tom Brain, 020 7969 5670

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

Opinion

We have audited the financial statements of the National Union of Rail, Maritime & Transport Workers (the 'Union') for the year ended 31 December 2023 which comprise the Income and Expenditure Account - Combined Funds, Income and Expenditure Account - Orphan Fund, Income and Expenditure Account - Political Fund, the Balance Sheet, Cash Flow Statement, Statement of Movement in Funds and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard

Matters on which we are required to report by exception

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

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

Responsibilities of the National Executive Committee

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

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

Haysmacintyre LLPStatutory Auditors

Hayoverinty & UP

10 Queen Street Place London

EC4R 1A

Membership audit certificate

Section two

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

its duty to compile	ur knowledge and belief has the trade union during this reporting period complied with e and maintain a register of the names and addresses of it members and secured, so ly practicable, that the entries in the register are accurate and up-to-date?		
Yes			
If "No" Please expla	n below:		
Signature			
Name			
Office held			
Date			



Double-click on icon to open guidance