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Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	North East Regional Employers Organisation
Year ended:	31 March 2025
List No:	
Head or Main Office:	NORTHERN DESIGN CENTRE
	BALTIC BUSINESS QUARTER
	ABBOTTS HILL
	GATESHEAD
Postcode	NE8 3DF
Website address (if available)	www.nereo.gov.uk

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

Yes		No	X

('X' in appropriate box)

General Secretary:	MICHAEL BRODIE
Contact name for queries regarding the completion of this return:	LINDA BOLLADO
Telephone Number:	0191 249 5902
E-mail:	lb_62@live.co.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 1093602

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

returns@certoffice.org

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Return of Members

(see note 9)

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
15				15

Change of Officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer appointed	Date of Change

Officers in post

(see note 10)

Please complete list of all officers in post at the end of the year to which this form relates.

Name of Officer	Position held
MICHAEL BRODIE	DIRECTOR
MAUREEN O'KEEFE	SENIOR ADMINISTRATION OFFICER
STEPHEN MCCURRY	DIGITAL SERVICES MANAGER
DAVID LEASK	CONSULTANT
LINDA BOLLADO	FINANCE OFFICER
STEVEN TAYLOR	SYSTEM SUPPORT OFFICER
MARTIN WILLIAMSON	MARKETING AND RECRUITMENT OFFICER
DONNA MCCURRY	ADMINISTRATION OFFICER

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
225,476	From Members	Subscriptions, levies, etc	226,556	226,556
	Investment income	Interest and dividends (gross)		
113		Bank interest (gross)	109	109
		Other (specify)		
		Total Investment Income	109	109
	Other Income	Rents received		
		Insurance commission		
26,767		Consultancy fees	40,600	40,600
		Publications/Seminars		
		Miscellaneous receipts (specify)		
440,868		North East Jobs & Winter Maintenance	429,183	429,183
95,704		Disclosure & Barring Service & fees DBS	93,315	93,315
-3,736		CEEP Income/Google Income/Other	2,263	2,263
		Actuarial Gain of Defined Pension Scheme		
		Total of other income		565,361
		Total income		792,026
		Interfund Transfers IN		
	Expenditure			
566,381	Administrative expenses	Remuneration and expenses of staff	577,766	577,766
30,446		Occupancy costs	20,164	20,164
3,193		Printing, Stationery, Post	1,591	1,591
4,914		Telephones	4,104	4,104
12,000		Legal and Professional fees	21,789	21,789
		Miscellaneous (specify)		
11,441		Equipment Maintenance Costs	11,005	11,005
1,388		Miscellaneous Office Expenses	1,042	1,042
1,782		Staff Training	3,687	3,687
94,398		North East Jobs TMP Expenditure	74,367	74,367
6,294		Tri-Sector Challenge	6,695	6,695
		Total of Admin expenses		722,210
1,012	Other Charges	Bank charges	735	735
590		Depreciation	360	360
		Sums written off	12,780	12,780
635		Affiliation fees	538	538
		Donations		
		Conference and meeting fees		
		Expenses		
		Miscellaneous (specify)		
3,791		Certification fee	3,578	3,578
		VAT PENALTY	4,485	4,485
		Total of other charges		22,476
		Taxation		
		Total expenditure		744,686
		Interfund Transfers OUT		
		Surplus/Deficit for year		47,340
		Amount of fund at beginning of year		688,877
		Amount of fund at end of year		736,217

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 2			Fund Account
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other Income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Account 3			Fund Account
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 4			Fund Account
Name of account:		**£**	**£**
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Account 5			Fund Account
Name of account:		**£**	**£**
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 6			Fund Account
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Account 7			Fund Account
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Balance Sheet as at [31 March 2025]

(see notes 19 and 20)

Previous Year			£	£
10	**Fixed Assets** (as at Page 8)		1,295	1,295
	Investments (as per analysis on page 9)			
	Quoted (Market value £	) as at Page 9		
	Unquoted (Market value £	) as at Page 9		
		Total Investments		
	Other Assets			
339,714	Sundry debtors		407,058	407,058
521,662	Cash at bank and in hand		477,810	477,810
	Stocks of goods			
	Others (specify)			
		Total of other assets	884,868	884,868
			Total Assets	886,163
688,877		Revenue Account/ General Fund	736,217	
		Revaluation Reserve		
	Liabilities			
	Trade Creditors			
61,665	VAT		28,792	
101,856	Accrued expenses		112,165	
8,989	Deferred Income		8,989	
			Total Liabilities	149,946
			Total Assets	886,163

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period			8,645	8,645
Additions during period			1,644	1,644
Less: Disposals				
Less: Depreciation			-8,994	-8,994
Total to end of period			1,295	1,295
Book Amount at end of period			1,295	1,295
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired				
Total of Fixed Assets			1,295	1,295

Analysis of Investments

(see note 22)

		Other Funds
Quoted		
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	Total Quoted (as Balance Sheet)	
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (as Balance Sheet)	
	Market Value of Unquoted Investments	

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

Analysis of investment income
(Controlling interests)

(see note 23)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?	Yes		No	

If Yes name the relevant companies**:**

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

Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name	Yes		No	

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

Company name	Names of shareholders

Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?	Yes		No	

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

Company name	Names of shareholders

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
		£
Income		
From Members	226,556	226,556
From Investments	109	109
Other Income (including increases by revaluation of assets)	565,361	565,361
Total Income	792,026	792,026
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	744,686	744,686
Funds at beginning of year (including reserves)	688,877	688,877
Funds at end of year (including reserves)	736,217	736,217

ASSETS		
	Fixed Assets	1,295
	Investment Assets	
	Other Assets	884,868
	Total Assets	886,163
Liabilities		
	Total Liabilities	149,946
Net Assets (Total Assets less Total Liabilities)		736,217

Summary Sheet

(see notes 24 to 33)

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

Notes to the accounts

(see note 34)

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

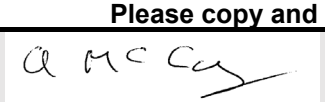
Accounting policies

(see notes 35 & 36)

Signatures to the annual return

(see notes 37 and 38)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	ANN MCCOY (CLLR)	Name:	MICHAEL BRODIE
Date:	08 August 2025	Date:	12 August 2025

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes		No	
Is the rule book enclosed? (see Note 39)	Yes		No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes		No	

Checklist for auditor's report

(see notes 41 to 44)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? (See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in note 43)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:
In our opinion the financial statements:

• give a true and fair view of the matters to which they relate to.
• have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Signature(s) of auditor or auditors:	Azets Audit Services	
Name(s):	Azets Audit Services	
Profession(s) or Calling(s):	ICAEW	
Address(es)	Bede House, 3 Belmont Business Park, Durham, DH1 1TW	
Date:	08 August 2025	
Contact name for enquiries and telephone number:		

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