Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	National Employees Union
Year ended:	31 December 2023
List no:	
Head or Main Office address:	85 Great Portland Street
	London
Postcode	W1W 7LT
Website address (if available)	www.n-e-u.co.uk

Has the address changed during the year to which the return relates?	Yes		No	X

('X' in appropriate box)

General Secretary:	Edward Lowe
Telephone Number:	
Contact name for queries regarding the completion of this return	Edward Lowe

Telephone Number:	
E-mail:	info@n-e-u.co.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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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**
	1,779				1,779
Total	1,779	0	0	0	A 1,779

Number of members at end of year contributing to the General Fund	1,779
Number of members included in totals box 'A' above for whom no home or authorised address is held:	0

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

State whether the union is:

a. A branch of another trade union? Yes ☐ No ☐

If yes, state the name of that other union:

b. A federation of trade unions? Yes ☐ No ☐

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Edward Lowe	General Secretary (Self appointed new trade union) 9
Laura Gallagher	National Secretary (Appointed by GS) 9 May 2023
Victoria Hall	National Officer (Appointed by GS) 9 May 2023

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		167,152
From Members: Other income from members (specify)		
Donations		500
Total other income from members		500
Total of all income from members		167,652
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	0	
Total of other income (as at page 4)		0
Total income		167,652
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		0
Administrative expenses (as at page 10)		208,797
Federation and other bodies (specify)		

Total expenditure Federation and other bodies		0
Taxation		
	Total expenditure	208,797
	Interfund Transfers OUT	
	Surplus (deficit) for year	-41,145
	Amount of general fund at beginning of year	
	Amount of general fund at end of year	-41,145

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	**0**
Any Other Sources	

Total other sources	**0**
Total of all other income	**0**

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		**brought forward**	0
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	

Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	0	**Total (should agree with figure in General Fund)**	0

(See notes 21 and 23)

Fund 2			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

Fund 3			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		

	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 4			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

Fund 5			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		

		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 6			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

Fund 7			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		

		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 8			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

Fund 9			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		

		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

Political fund account

		(see notes 24 to 33) £	£
Political fund account 1	**To be completed by trade unions which maintain their own political fund**		
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	0
		Total income	0
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		0
	Expenditure B (as at page ii)		0
	Expenditure C (as at page iii)		0
	Expenditure D (as at page iv)		0
	Expenditure E (as at page v)		0
	Expenditure F (as at page vi)		0
	Non-political expenditure (as at page vii)		0
		Total expenditure	0
		Surplus (deficit) for year	0
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	0
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2	**To be completed by trade unions which act as components of a central trade union**		
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		

		Total other income as specified	
		Total income	
Expenditure			
Expenditure under section 82 of the Trade Union and Labour Relations			
(Consolidation) Act 1992 (specify)			
Administration expenses in connection with political objects(specify)			
Non-political expenditure			
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

Political fund account expenditure (a)

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

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

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

Total	0

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	0

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	0

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	0

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	0

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	0

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure	0

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure 0

£

(c) the total amount of all other money expended

Total expenditure 0

Total of all expenditures 0

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		165,713
Salaries and Wages included in above	111,348	
Auditors' fees		2,896
Legal and Professional fees		1,563
Occupancy costs		
Stationery, printing, postage, telephone, etc.		852
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Direct expense		3,612
Social security		16,557
Pension		3,202
Contractor cost		4,930
Advertising		1,368
Travelling		1,783
Computer costs		2,378
Subscriptions		1,811
Entertainment		1,316
Sundry		790
Other Outgoings		
Bank charges		26

Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	208,797
Charged to:	General Fund (Page 3)	208,797
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	Total	208,797

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits	
			Pension Contributions	Other Benefits
				Description
	£	£	£	
General Secretary	Nil			
National Secretary	Nil			
National Officer	Nil			

	Total
Value £	£

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
	0		0

Total investment income	0
Credited to:	
General Fund (Page 3)	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
Political Fund	0
Total Investment Funds	0

Balance sheet as at 31 December 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		0
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( )		0
	Unquoted		0
	Total Investments		0
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		53,662
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		53,662
	Total assets		53,662
0	General fund (page 3)		-41,145
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	Political Fund Account		0

	Liabilities		
	Amount held on behalf of central trade union political fund		0
	Other creditors		94,807
		Total liabilities	94,807
		Total assets	53,662

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year						0
Additions						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
Accumulated Depreciation						
At start of year						0
Charges for year						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0

Net book value at end of year	0	0	0	0	0	0
Net book value at end of previous year						0

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds	Political Fund
		£	£
Quoted	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	0	0
	Market Value of Quoted Investment	0	
Unquoted	Equities		

	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		

Total unquoted (as Balance Sheet)	0	0
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	167,652	0	167,652
From Investments	0	0	0
Other Income (including increases by revaluation of assets)	0	0	0
Total Income	167,652	0	167,652
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	208,797	0	208,797
Funds at beginning of year (including reserves)	0	0	0
Funds at end of year (including reserves)	-41,145	0	-41,145
Assets			

	Fixed Assets	0
	Investment Assets	0
	Other Assets	53,662
	Total Assets	53,662
Liabilities	**Total Liabilities**	94,807
Net Assets (Total Assets less Total Liabilities)		-41,145

Summary sheet

(see notes 62 to 73)

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

	Fixed Assets	
	Investment Assets	
	Other Assets	
	Total Assets	
Liabilities	**Total Liabilities**	
Net Assets (Total Assets less Total Liabilities)		

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period? **No**

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		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	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	0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

Ballot 2

Number of individual who were entitled to vote in the ballot	
Number of votes cast in the ballot	

Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	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	0
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		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned		3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

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

Ballot 4

Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	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	0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

Ballot 5

Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	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	0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

Ballot 6

Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	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	0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

G: machinery for negotiation or 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:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ☐ to ☐

3. Number of days of industrial action: ☐

4. Nature of industrial action. ☐

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

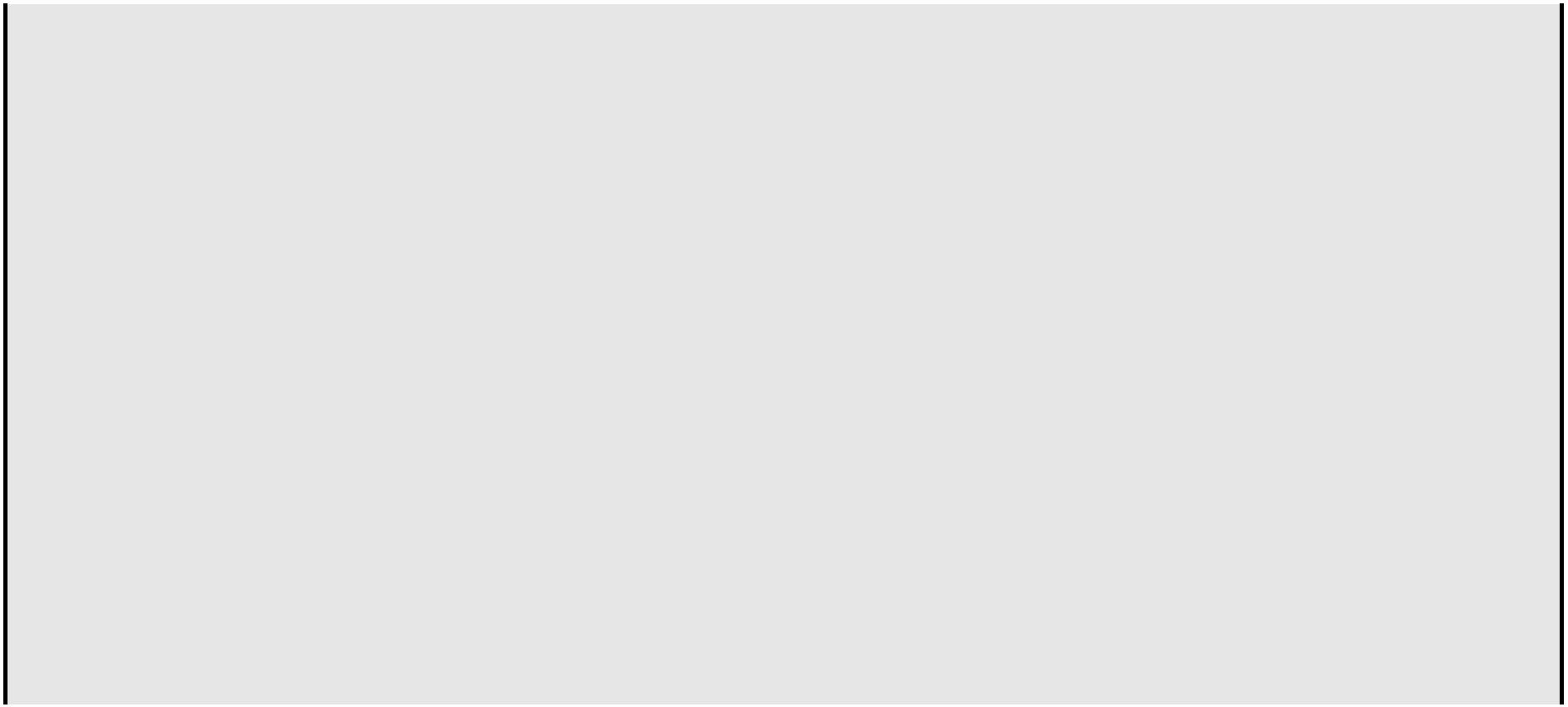
4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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



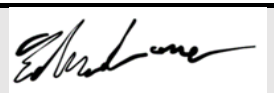
Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Rebecca Blackmore	Name:	Edward Lowe (General Secretary)
Date:	21 April 2026	Date:	21 April 2026

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

Checklist for auditor's report

(see notes 90 and 96)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

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

a. kept proper accounting records with respect to its transactions and its assets and liabilities; and

b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

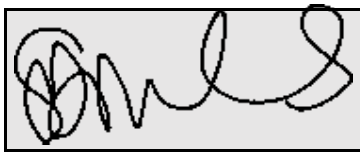
In our opinion the financial statements:

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

Auditor's report (continued)

In our opinion the financial statements:

Give a true and fair view of the union’s affairs and have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Signature(s) of auditor or auditors:		
Name(s):	Sarah Davies	Chris Chapman
Profession(s) or Calling(s):	Director/ Brain Injury Case Manager	Creative Director, Swink Design Ltd
Address(es):	49a Station Road	15 Millers croft
	Polegate	Birstall
	East Sussex	Batley
Postcode	BBN26 6EA	WF17ORL
Date	7/4/2026	20/4/2026
Contact name for inquiries and telephone number:	7500807614	7870981355

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

Section two

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

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

Yes

If "No" Please explain below:

Signature 

Name	Edward Lowe
Office held	General Secretary
Date	21 Aprial 2026

REPORT OF THE DIRECTOR AND

FINANCIAL STATEMENTS FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

FOR

NATIONAL EMPLOYEES UNION

NATIONAL EMPLOYEES UNION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

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Detailed Income and Expenditure Account	8

NATIONAL EMPLOYEES UNION

COMPANY INFORMATION
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

SECRETARY:	E Lowe
REGISTERED OFFICE:	85 Great Portland Street London W1W 7LT
AUDITORS:	Johnsons Chartered Accountants Statutory Auditor 1-2 Craven Road Ealing London W5 2UA

NATIONAL EMPLOYEES UNION

OFFICERS REPORT
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

The officers present their report and financial statements for the period ended 31 December 2023.

Officers of the union
E Lowe

Going concern
The General Secretary has not identified any material uncertainties related to events or conditions that may cast significant doubt about the Union's ability to continue as a going concern. The financial statements of the Union have therefore been prepared on a going concern basis.

Disclosure of information to the auditors
Each officer has taken steps that they ought to have taken as an officer in order to make themselves aware of any relevant audit information and to establish that the union's auditors are aware of that information. The officers confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Approved by the Officers on ..... and signed on its behalf by:

……..
E Lowe

NATIONAL EMPLOYEES UNION

STATEMENT OF OFFICERS RESPONSIBILITIES
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

- The Trade Union of Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the Union to:

- Keep proper records which give a true and fair view of the state of affairs of National Employees Union and explain its transactions.

- Establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances.

- Prepare an Annual Return (Form AR21) for the Certification Office giving a true and fair view of the Income and Expenditure Account and Balance Sheet.

- Provide members of National Employees Union with a statement of income and expenditure for the year.

NATIONAL EMPLOYEES UNION

INCOME STATEMENT
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

	Notes	£
Income		167,652
Expenditure		(208,797)
Operating loss		**(**41,145)
Interest payable and similar expenses		(-)
Deficit before tax	4	(41,145)
Deficit for the financial year		(41,145)

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2023

	Notes	£
CURRENT ASSETS		
Cash at bank		53,662
CREDITORS		
Amounts falling due within one year	5	(94,807)
NET CURRENT LIABILITIES		(41,145)
TOTAL ASSETS LESS CURRENT LIABILITIES		(41,145)
CAPITAL AND RESERVES		
Income and Expenditure Account		(41,145)

Approved and authorised by the Officers on …….. and signed on its behalf by:

.....
E Lowe – General Secretary

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

1. Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with recognition and measurement principles Financial Reporting Standard 102 Section 1A smaller entities- "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Regulations (Consolidations) Act 1992.

These financial statements have been prepared using the historical cost convention.

These financial statements are presented in Sterling (£), which is the Union's functional currency.

Going concern
The financial statements have been prepared on a going concern basis.

The General Secretary has not identified any material uncertainties related to events or conditions that may cast significant doubt about the Union's ability to continue as a going concern. The financial statements of the Union have therefore been prepared on a going concern basis.

Revenue recognition
Income represents amounts received by direct debit or other online payments in respect of membership subscription. Where direct debits are unpaid or cancelled, membership to the Union is cancelled and, as a result, there is no requirement to recognise any debtor balance for arrears.

Taxation
The Union is a not-for-profit organisation and as such, management expect there to be no taxable income and consequently no corporation tax liability arises.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Pension costs and other post-retirement benefits
A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the union has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as prepayments.

3. EMPLOYEES AND DIRECTORS

	£
Wages and salaries	165,713
Social security costs	16,557
Other pension costs	3,202
	185,472

continued...

The average number of persons employed by the union (including officers) during the year, was 7.

	£
Director's remuneration	54,365

4. AUDITOR'S REMUNARATION

	£
Audit fee	5,000
Non-audit fee	3,000

5. TAXATION

Analysis of the tax charge
No liability to UK corporation tax arose for the period.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	94,807

Other creditors relate to payables to Green Grass Management Limited.

NATIONAL EMPLOYEES UNION

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023

	£	£
Income		
Subscription income	167,152	
Donations received	500	
		167,652
Expenditure		
Direct expense	3,612	
Directors' salaries	54,365	
Wages	111,348	
Social security	16,557	
Pensions	3,202	
Contractor cost	4,930	
Telephone	288	
Post and stationery	564	
Advertising	1,368	
Travelling	1,783	
Computer costs	2,378	
Subscriptions	1,811	
Sundry expenses	790	
Accountancy	2,896	
Legal fees	1,563	
Entertainment	1,316	
		208,771
		(41,119)
Finance costs		
Bank charges		26
NET LOSS		(41,145)