

**Form AR21**  
**Trade Union and Labour Relations (Consolidation) Act 1992**

**Trade Union's details**

Name of Trade Union:

The PPU

Year ended:

31<sup>st</sup> December 2018

List number:

812T

Head or Main Office address:

Chester House  
68 Chestergate  
Macclesfield  
Cheshire  
SK11 6DY

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

Yes

No

(Tick as appropriate)

Website address (if available)

www.theppu.co.uk

General Secretary:

Unfilled

Telephone Number:

0161 408 0787

Contact name for queries regarding the completion of this return:

Tracey Mullen

Telephone Number:

01727896000

E-mail:

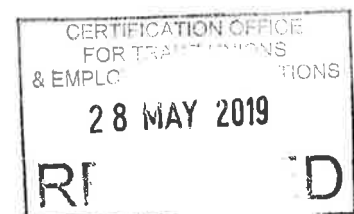
ppu@theppu.co.uk

**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.**

**The address to which returns and other documents should be sent are:**

**-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.**

**-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.**



## 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<br>(including Channel Islands) | Totals       |
| Male         | 279                                      | 0                | 10             | 24  | 313          |
| Female       | 9  | 0                | 1              | 2   | 12           |
| <b>Total</b> | <b>288</b>                               | <b>0</b>         | <b>11</b>      | <b>26</b>                                       | <b>A 325</b> |

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

**325**

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

~~325~~

## 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 |
|--|--|---------------------------|----------------|
| Please see attached annex to AR21 Form |  |                           |                |
|  |  |                           |                |
|  |  |                           |                |
|  |  |                           |                |
|  |  |                           |                |
|  |  |                           |                |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:



## **Annex to AR21 – Annual Return for a Trade Union**

### **The PPU Officers in post at the end of 2018**

#### **Board Members**

Captain Roy Wheatley (Chairman)  
Captain David Williams (Vice Chairman)  
Captain David Mutty  
Steve Johnson

#### **Trustees**

Andy Slater  
Karl Bufton

**General fund**  
(see notes 13 to 18)

|  | £   | £              |
|--|---|----------------|
| <b>Income</b>  |   |                |
| <b>From Members:</b> Contributions and Subscriptions     |   | 273,914        |
| <b>From Members:</b> Other income from members (specify) |   |                |
|  |   |                |
| <b>Total other income from members</b>                   |   |                |
| <b>Total of all income from members</b>                  |   | 273,914        |
| <b>Investment income (as at page 12)</b>                 |   |                |
| <b>Other Income</b>                                      |   |                |
| Income from Federations and other bodies (as at page 4)  |   |                |
| Income from any other sources (as at page 4)             |   |                |
| <b>Total of other income (as at page 4)</b>              |   |                |
|  |   |                |
|  | <b>Total income</b>                         | 273,914        |
| <b>Expenditure</b>                                       |   |                |
| <b>Benefits to members (as at page 5)</b>                |   |                |
| <b>Administrative expenses (as at page 10)</b>           |   |                |
| <b>Federation and other bodies (specify)</b>             |   | 424,754        |
|  |   |                |
| <b>Total expenditure Federation and other bodies</b>     |   |                |
| <b>Taxation</b>  |   |                |
|  |   |                |
|  | <b>Total expenditure</b>                    | 424,754        |
|  |   |                |
|  | Surplus (deficit) for year                  | (150,840)      |
|  |   |                |
|  | Amount of general fund at beginning of year | <b>326,332</b> |
|  |   |                |
|  | Amount of general fund at end of year       | <b>175,492</b> |

**Analysis of income from federation and other bodies and other income**  
(see notes 19 and 20)

| <b>Description</b>                 | <b>£</b>                                 | <b>£</b> |
|------------------------------------|--|----------|
| <b>Federation and other bodies</b> |  |          |
|                                    | <b>Total federation and other bodies</b> |          |
| <b>Other income</b>                |  |          |
|                                    | <b>Total other income</b>                |          |
|                                    | <b>Total of all other income</b>         |          |

**Analysis of benefit expenditure shown at general fund**  
 (see notes 21 to 23)

|   | £ |   | £ |
|---|---|---|---|
| Representation -<br>Employment Related Issues     |   | <b>brought forward</b>                                      |   |
|   |   | Education and Training services                             |   |
| Representation -<br>Non Employment Related Issues |   |   |   |
|   |   | Negotiated Discount Services                                |   |
| Communications                                    |   |   |   |
|   |   | Salary Costs  |   |
| Advisory Services                                 |   |   |   |
|   |   | Other Benefits and Grants (specify)                         |   |
| Dispute Benefits                                  |   |   |   |
| Other Cash Payments                               |   |   |   |
| <b>carried forward</b>                            |   | <b>Total (should agree with figure in<br/>General Fund)</b> |   |

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

| Fund 2             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              |   | £            | £ |
| <b>Income</b>      | From members  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)  |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Benefits to members   |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |

| Fund 3             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              |   | £            | £ |
| <b>Income</b>      | From members  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)  |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Benefits to members   |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |

(See notes 21 to 23)

| <b>Fund 4</b>      |   | <b>Fund Account</b>   |          |
|--------------------|---|---|----------|
| <b>Name:</b>       |   | <b>£</b>  | <b>£</b> |
| <b>Income</b>      | From members  |   |          |
|                    | Investment income (as at page 12)                             |   |          |
|                    | Other income (specify)  |   |          |
|                    |   | <b>Total other income as specified</b>                      |          |
|                    |   | <b>Total Income</b>   |          |
| <b>Expenditure</b> | Benefits to members   |   |          |
|                    | Administrative expenses and other expenditure (as at page 10) |   |          |
|                    |   | <b>Total Expenditure</b>                                    |          |
|                    |   | <b>Surplus (Deficit) for the year</b>                       |          |
|                    |   | <b>Amount of fund at beginning of year</b>                  |          |
|                    |   | <b>Amount of fund at the end of year (as Balance Sheet)</b> |          |
|                    |   | <b>Number of members contributing at end of year</b>        |          |

| <b>Fund 5</b>      |   | <b>Fund Account</b>   |          |
|--------------------|---|---|----------|
| <b>Name:</b>       |   | <b>£</b>  | <b>£</b> |
| <b>Income</b>      | From members  |   |          |
|                    | Investment income (as at page 12)                             |   |          |
|                    | Other income (specify)  |   |          |
|                    |   | <b>Total other income as specified</b>                      |          |
|                    |   | <b>Total Income</b>   |          |
| <b>Expenditure</b> | Benefits to members   |   |          |
|                    | Administrative expenses and other expenditure (as at page 10) |   |          |
|                    |   | <b>Total Expenditure</b>                                    |          |
|                    |   | <b>Surplus (Deficit) for the year</b>                       |          |
|                    |   | <b>Amount of fund at beginning of year</b>                  |          |
|                    |   | <b>Amount of fund at the end of year (as Balance Sheet)</b> |          |
|                    |   | <b>Number of members contributing at end of year</b>        |          |



(See notes 21 to 23)

| <b>Fund 6</b>      |   | <b>Fund Account</b> |          |
|--------------------|---|---------------------|----------|
| <b>Name:</b>       |   | <b>£</b>            | <b>£</b> |
| <b>Income</b>      | From members  |                     |          |
|                    | Investment income (as at page 12)                             |                     |          |
|                    | Other income (specify)  |                     |          |
|                    | <b>Total other income as specified</b>                        |                     |          |
|                    | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b> | Benefits to members   |                     |          |
|                    | Administrative expenses and other expenditure (as at page 10) |                     |          |
|                    | <b>Total Expenditure</b>                                      |                     |          |
|                    | <b>Surplus (Deficit) for the year</b>                         |                     |          |
|                    | <b>Amount of fund at beginning of year</b>                    |                     |          |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |                     |          |
|                    | <b>Number of members contributing at end of year</b>          |                     |          |

| <b>Fund 7</b>      |   | <b>Fund Account</b> |          |
|--------------------|---|---------------------|----------|
| <b>Name:</b>       |   | <b>£</b>            | <b>£</b> |
| <b>Income</b>      | From members  |                     |          |
|                    | Investment income (as at page 12)                             |                     |          |
|                    | Other income (specify)  |                     |          |
|                    | <b>Total other income as specified</b>                        |                     |          |
|                    | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b> | Benefits to members   |                     |          |
|                    | Administrative expenses and other expenditure (as at page 10) |                     |          |
|                    | <b>Total Expenditure</b>                                      |                     |          |
|                    | <b>Surplus (Deficit) for the year</b>                         |                     |          |
|                    | <b>Amount of fund at beginning of year</b>                    |                     |          |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |                     |          |
|                    | <b>Number of members contributing at end of year</b>          |                     |          |

## Political fund account

(see notes 24 to 33)

| <b>Political fund account 1</b>   |   | <b>To be completed by trade unions which maintain their own political fund</b>    |  |
|---|---|---|--|
| <b>Income</b>   | Members contributions and levies  | £   |  |
|   | Investment income (as at page 12)   | £   |  |
|   | Other income (specify)  | £   |  |
|   | Total other income as specified   |   |  |
|   | Total income  |   |  |
| 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 |   |   |  |
| <b>Expenditure A</b> (as at page i)   |   | £   |  |
| <b>Expenditure B</b> (as at page ii)  |   | £   |  |
| <b>Expenditure C</b> (as at page iii)   |   | £   |  |
| <b>Expenditure D</b> (as at page iv)  |   | £   |  |
| <b>Expenditure E</b> (as at page v)   |   | £   |  |
| <b>Expenditure F</b> (as at page vi)  |   | £   |  |
| <b>Non-political expenditure</b> (as at page vii)   |   | £   |  |
|   | Total expenditure   |   |  |
|   | Surplus (deficit) for year  |   |  |
|   | Amount of political fund at beginning of year   |   |  |
|   | Amount of political fund at the end of year (as Balance Sheet)  |   |  |
|   | 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 |   |  |
| <b>Political fund account 2</b>   |   | <b>To be completed by trade unions which act as components of a central trade</b> |  |
| <b>Income</b>   | 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  |   |  |
| <b>Expenditure</b>  | 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   |   |  |
|   | Amount remitted to central political fund   |   |  |
|   | 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 |   |  |





## Political fund account expenditure (c)

Expenditure under section 72 (1) (c) 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 note 33(iii)) | £ |
|----------------------------|--------------------------------------|---|---|
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
|                            |                                      |   |   |
| <b>Total</b>               |                                      |   |   |









**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             |
|  | Total expenditure |
|  |                   |
| (b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one | £                 |
|  |                   |
|  | Total             |
|  | Total expenditure |
|  |                   |
| (c) the total amount of all other money expended   | £                 |
|  |                   |
|  | Total             |
|  | Total expenditure |

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

(see notes 34 and 35)

|   |                       | £       |
|---|-----------------------|---------|
| <b>Administrative Expenses</b>                            |                       |         |
| Remuneration and expenses of staff                        |                       |         |
| Salaries and Wages included in above                      | £0                    |         |
| <b>Auditors' fees</b>                                     |                       | 4,660   |
| Legal and Professional fees                               |                       | 46,284  |
| Occupancy costs   |                       |         |
| Stationery, printing, postage, telephone, etc.            |                       | 7,784   |
| Expenses of Executive Committee (Head Office)             |                       | 2,895   |
| Expenses of conferences                                   |                       |         |
| Other administrative expenses (specify)                   |                       |         |
| Please see attached for Administrative expenses breakdown |                       | 363,131 |
| <b>Other Outgoings</b>                                    |                       |         |
| Interest payable:   |                       |         |
| Bank loans (including overdrafts)                         |                       |         |
| Mortgages   |                       |         |
| Other loans   |                       |         |
| Depreciation  |                       |         |
| Taxation  |                       |         |
| Outgoings on land and buildings (specify)                 |                       |         |
| Other outgoings (specify)                                 |                       |         |
|   | <b>Total</b>          | 424,754 |
| Charged to:   | General Fund (Page 3) | 424,754 |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
|   | <b>Total</b>          |         |





## **Administrative Expenses for the year ended 31/12/2018**

|  |                |
|--|----------------|
| Insurance                                  | 151,045        |
| Accountancy                                | 24,191         |
| Audit fees                                 | 4,660          |
| Website development                        | 21,285         |
| Bank charges                               | 3,260          |
| Affiliation fees                           | 2,974          |
| Board members' expenses                    | 2,895          |
| Insurance                                  | 392            |
| IT, advertising, promotion & entertainment | 87,541         |
| Miscellaneous expenses                     | 357            |
| Room hire                                  | 2,504          |
| Online voting                              | 2,552          |
| Legal fees                                 | 46,284         |
| Printing, postage & stationery             | 18             |
| Telephone & fax                            | 7,766          |
| Website hosting                            | 10,656         |
| Outsourced Staff & training costs          | 56,287         |
| Travelling                                 | 87             |
| Total                                      | <u>424,754</u> |



**Balance sheet as at**

31/12/2018

(see notes 49 to 52)

| Previous Year |   | £ | £       |
|---------------|---|---|---------|
|               | <b>Fixed Assets</b> (at page 14)                            |   |         |
|               | <b>Investments</b> (as per analysis on page 15)             |   |         |
|               | Quoted (Market value £      )                               |   |         |
|               | Unquoted  |   |         |
|               | <b>Total Investments</b>                                    |   |         |
|               | <b>Other Assets</b>   |   |         |
|               | Loans to other trade unions                                 |   |         |
| 2,686         | Sundry debtors  |   | 252     |
| 346,130       | Cash at bank and in hand                                    |   | 222,708 |
|               | Income tax to be recovered                                  |   |         |
|               | Stocks of goods   |   |         |
|               | Others (specify)  |   |         |
| 348,816       | <b>Total of other assets</b>                                |   | 222,960 |
|               | <b>Total assets</b>   |   |         |
|               | Fund (Account )   |   |         |
|               | Fund (Account )   |   |         |
|               | Fund (Account )   |   |         |
|               | Superannuation Fund (Account )                              |   |         |
|               | Political Fund (Account )                                   |   |         |
|               | Revaluation Reserve   |   |         |
|               | <b>Liabilities</b>  |   |         |
|               | Amount held on behalf of central trade union political fund |   |         |
|               | Loans: From other trade unions                              |   |         |
|               | Loans: Other  |   |         |
|               | Bank overdraft  |   |         |
|               | Tax payable   |   |         |
| 11,858        | Sundry creditors  |   | 7,910   |
| 10,626        | Accrued expenses  |   | 39,558  |
|               | Provisions  |   |         |
|               | Other liabilities   |   |         |
| 22,484        | <b>Total liabilities</b>                                    |   | 47,468  |
| 348,816       | <b>Total assets</b>   |   | 222,960 |

## Fixed assets account

(see notes 53 to 57)

|   | Land and Buildings |                | Furniture and Equipment<br>£ | Motor Vehicles<br>£ | Not used for union business<br>£ | Total<br>£ |
|---|--------------------|----------------|------------------------------|---------------------|----------------------------------|------------|
|   | Freehold<br>£      | Leasehold<br>£ |                              |                     |                                  |            |
| <b>Cost or Valuation</b>                      |                    |                |                              |                     |                                  |            |
| At start of year                              |                    |                |                              |                     |                                  |            |
| Additions                                     |                    |                |                              |                     |                                  |            |
| Disposals                                     |                    |                |                              |                     |                                  |            |
| Revaluation/Transfers                         |                    |                |                              |                     |                                  |            |
| At end of year                                |                    |                |                              |                     |                                  |            |
| <b>Accumulated Depreciation</b>               |                    |                |                              |                     |                                  |            |
| At start of year                              |                    |                |                              |                     |                                  |            |
| Charges for year                              |                    |                |                              |                     |                                  |            |
| Disposals                                     |                    |                |                              |                     |                                  |            |
| Revaluation/Transfers                         |                    |                |                              |                     |                                  |            |
| At end of year                                |                    |                |                              |                     |                                  |            |
| <b>Net book value at end of year</b>          |                    |                |                              |                     |                                  |            |
| <b>Net book value at end of previous year</b> |                    |                |                              |                     |                                  |            |

## Analysis of investments

(see notes 58 and 59)

|  | All Funds<br>Except<br>Political Funds<br>£ | Political Fund<br>£ |
|--|---|---------------------|
| <b>Quoted</b>                                |   |                     |
| Equities (e.g. Shares)                       |   |                     |
| Government Securities (Gilts)                |   |                     |
| Other quoted securities (to be specified)    |   |                     |
| <b>Total quoted (as Balance Sheet)</b>       |   |                     |
| Market Value of Quoted Investment            |   |                     |
| <b>Unquoted</b>                              |   |                     |
| Equities                                     |   |                     |
| Government Securities (Gilts)                |   |                     |
| Mortgages                                    |   |                     |
| Bank and Building Societies                  |   |                     |
| Other unquoted investments (to be specified) |   |                     |
| <b>Total unquoted (as Balance Sheet)</b>     |   |                     |
| Market Value of Unquoted Investments         |   |                     |



## Analysis of investment income (controlling interests)

[\(see notes 60 and 61\)](#)

|  |  |                              |                             |
|--|--|------------------------------|-----------------------------|
| <b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b> |  | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| If YES name the relevant companies:  |  |                              |                             |
| Company name   | Company registration number (if not registered in England & Wales, state where registered) |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
| <b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>         |  | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| If NO, state the names of the persons in whom the shares controlled by the union are registered.                 |  |                              |                             |
| Company name   | Names of shareholders  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |
|  |  |                              |                             |

## Summary sheet

(see notes 62 to 73)

|  | All funds except<br>Political Funds<br>£ | Political<br>Funds<br>£ | Total<br>Funds<br>£ |
|--|--|-------------------------|---------------------|
| <b>Income</b>  |  |                         |                     |
| From Members   | 273,914                                  | 0                       | 273,914             |
| From Investments   |  |                         |                     |
| Other Income (including increases by revaluation of assets)          |  |                         |                     |
| <b>Total Income</b>  | 273,914                                  | 0                       | 273,914             |
| <b>Expenditure</b><br>(including decreases by revaluation of assets) | (424,754)                                | 0                       | (424,754)           |
| <b>Total Expenditure</b>   | (424,754)                                | 0                       | (424,754)           |
| <br>   |  |                         |                     |
| <b>Funds at beginning of year</b><br>(including reserves)            | 326,332                                  | 0                       | 326,332             |
| <b>Funds at end of year</b><br>(including reserves)                  | 175,492                                  | 0                       | 175,492             |
| <br>   |  |                         |                     |
| <b>Assets</b>  |  |                         |                     |
| Fixed Assets   |  |                         | 0                   |
| Investment Assets  |  |                         | 0                   |
| Other Assets   |  |                         | 222,960             |
| <b>Total Assets</b>  |  |                         | 222,960             |
| <b>Liabilities</b>   |  |                         |                     |
| <b>Total Liabilities</b>   |  |                         | (47,468)            |
| <b>Net assets (Total Assets less Total Liabilities)</b>              |  |                         | 175,492             |

## Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held: One

For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot 215

Number of votes cast in the ballot 215

Number of individuals answering "Yes" to the question 153 1

Number of individuals answering "No" to the question 61 2

Number of invalid or otherwise spoiled voting papers returned 1 3

\* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? X / N

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 Y / N

### Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of individuals answering "Yes" to the question [redacted] 1

Number of individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

\* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

For additional ballots please continue on next page

**Ballot 3**

Number of individuals 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 in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

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  Y /  N

**Ballot 4**

Number of individuals 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 in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

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  Y /  N

**Ballot 5**

Number of individuals 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 in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

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  Y /  N

Use a continuation sheet if necessary

## Information on Industrial action

(see note 81)

### \*Categories of Nature of Trade Dispute :

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

#### 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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

#### 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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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.**

Attached.

## Accounting policies


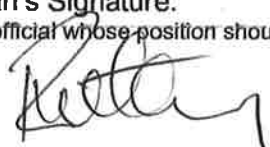
(see notes 84 and 85)

Attached.

## Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

|   |   |
|---|---|
| Secretary's Signature:<br><br>Name: <b>DAVID MP WILLIAM</b><br>Date: <b>30 MAY 2019</b> | Chairman's Signature:<br>(or other official whose position should be stated)<br><br>Name: <b>ROY WHEATLEY</b><br>Date: <b>10 JUNE 2019</b> |
|---|---|

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

|   |          |   |           |   |
|---|----------|---|-----------|---|
| Has the return of change of officers been completed?<br>(see Page 2 and Note 12)                | Yes      | ✓ | No        |   |
| Has the list of officers in post been completed?<br>(see Page 2a and Note 12)                   | Yes      | ✓ | No        |   |
| Has the return been signed?<br>(see Pages 23 and 25 and Notes 86 and 95)                        | Yes      | ✓ | No        |   |
| Has the auditor's report been completed?<br>(see Pages 24 and 25 and Notes 2 and 92)            | Yes      | ✓ | No        |   |
| Is a rule book enclosed?<br>(see Notes 8 and 88)  | Yes      | ✓ | No        |   |
| A member's statement is:<br>(see Note 104)  | Enclosed |   | To follow | ✓ |
| Has the summary sheet been completed?<br>(see Page 17 and Notes 7 and 62)                       | Yes      | ✓ | No        |   |
| Has the membership audit certificate been completed?<br>(see Page i to iii and Notes 97 to 103) | Yes      | ✓ | No        |   |



## **Checklist for auditor's report**

(see notes 90 to 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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
  - a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.  
(See section 36(4) of the 1992 Act set out in note 92)

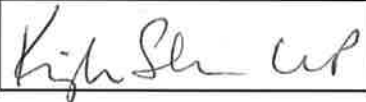
Please explain in your report overleaf or attached.

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

**In our opinion the financial statements:**

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

## Auditor's report (continued)

|   |  |  |
|---|--|--|
| Signature(s) of auditor or auditors:                |  |  |
| Name(s):  | Kingston Smith LLP   |  |
| Profession(s) or Calling(s):                        | Chartered Accountants  |  |
| Address(es):  | 4 Victoria Square<br>St Albans<br>Hertfordshire<br>AL1 3TF                           |  |
| Date:   | 28/05/19   |  |
| Contact name for enquiries<br>and telephone number: | Magda Meier<br>01727896000   |  |

N.B. When notes to the accounts 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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

~~YES~~/NO

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

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

**Membership audit certificate**  
**Section one**

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

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

YES/NO

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

YES/NO

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

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

## Membership audit certificate (continued)

|                                   |  |
|-----------------------------------|--|
|                                   |  |
| Signature of assurer              |  |
| Name                              |  |
| Address                           |  |
|                                   |  |
|                                   |  |
|                                   |  |
| Date                              |  |
| Contact name and telephone number |  |


**Membership audit certificate**  
**Section two**

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

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

YES/NO

If "NO" Please explain below:

|             |   |
|-------------|---|
| Signature   |  |
| Name        | Roy Wheatley  |
| Office held | Chairman  |
| Date        | 17 May 2019   |

The PPU



Annual Accounts

For the year ended 31 December 2018

# The PPU

## Contents

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| Trustees' Annual Report           | <b>1 - 2</b> |
| Independent Auditors' Report      | <b>3 - 5</b> |
| Income and Expenditure Account    | <b>6</b>     |
| Balance Sheet                     | <b>7</b>     |
| Notes to the Financial Statements | <b>8 - 9</b> |

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# The PPU

Trustees Annual Report 2018

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Dear Members,

The PPU Trustees present their Annual Report for the period January to December 2018

## **RECOGNITION AND INDUSTRIAL RELATIONS**

2018 has been an incredibly busy year for the PPU. ASOS had started in Dec 2017 and had a significant effect initially. However, in Apr 2018, VAA announced the Trent 1000 Engine Supply Issue. The PPU were keen to help, but it appears VAA had no intention of seeking a solution after presenting the Board with a letter at a meeting which stated that the PPU was unfit for purpose, unrepresentative of its members and not concerned about building a successful airline.

This was rapidly followed by FOPTA, which brought wide reaching alleviations to the PSA throughout the summer, agreed to by the VACC under PSA 1.7. This allowed the company to deal with the 787 issue, but undoubtedly also helped reduce the effect of ASOS significantly. With the PPU still refused inclusion, a consultative ballot was carried out with members in July; the results of which were used to attempt to re-open talks with the company, but without success. Autumn brought with it more winds of change with the start of the Benefits Review. Despite continued communication to VAA from the PPU throughout October there was no sign of either resumption of recognition talks or inclusion in the Benefit's Review. Thus the Board came to the view that their only option remaining was to escalate towards a ballot for industrial action.

The result was a strong majority to carry out strike action. Tensions between the company and the PPU rose in the run up to the first set of strike dates over Christmas. The company appeared more inclined to spend a considerable amount of time and money making plans to break the strike than to attempt to find a solution. Communication from the company directly targeted PPU members, trying to persuade them that a strike would fail. This was illustrated clearly in one video from VAA making veiled threats of an 'aftermath' should the strike take place. VAA also served the PPU with an injunction, which the company won in the High Court on a purely technical point (2 other elements were found in favour of the PPU). The net result was that strike action had to be put on hold.

Interestingly, following the court case and despite all this (or maybe because of the ballot result), a meeting which had previously required cessation of strike action was still held. From that the PPU formally withdrew ASOS as a barrier to conducting meaningful discussions. It was publicly recognised by VAA that the PPU has a role to play within Virgin Atlantic and further meetings were planned. This turn of events was welcomed by the PPU membership in the knowledge that should the company revisit their tactics of delay and prevarication that IA could still be revisited, but hopefully will not be required.

## **MEMBERSHIP AND RECRUITMENT**

As at Year End 2018, the audited membership stood at 333. While there have been resignations during the year - primarily before and after the strike ballot from those disagreeing with the PPU's stance - the current budget confirms the PPU finances remain sustainable into the future. Although it was inevitable that going on strike was a bridge too far for those that have left us, our members comprise of those who are committed to acting collectively to achieve recognition and a fair deal from the company. The PPU Board are equally wedded to these objectives. There is no doubt that further growth would help to consolidate the PPU's position and with talks continuing, the greater our membership, the greater the influence the Board will have in any talks.

## **ASSISTANCE TO MEMBERS**

Currently there are 31 members Long Term Sick, of which 4 have been active cases in the last year. These are cases where we actively support the member in settling any disputes with VA over matters of Loss of Licence or Income Protection.

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# The PPU

Trustees Annual Report 2018

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We are pleased to announce that with our support 1 LoL cases has now been agreed and the claim settled after a period of 11 months.

Of the remaining 3, all are Income Protection related with Mental Illness related issues. Of these 1 claim has now been settled (after an initial refusal), and the other 2 are still active with support from the Board and the PPU in the form of financial assistance for essential consultations and evidence from specialists in support of the claim.

In short, the Board discuss each case on its merits and can approve payments for legal (through Alex Barley at Towns Needham) or medical expenses.

## BOARD AND TRUSTEE ADDITIONS

During 2018 there have been a few changes within the Board and the Trustees, with those leaving primarily after reaching the end of their term of duty. In March 2018, Capt Glen Beresford joined the Board which allowed Capt Will Scott to step down as Chairman in June as retirement approached. Later in the year, Capt Dave Mutty also joined the Board. Glen is from the Airbus fleet, while Dave flies the B747. In December, SFO Jon Clancy also reached the end of 4 years as trustee and stood down, while Capt Karl Bufton (Retired) took up post.

As trustees, we would like to thank both Will and Jon for their service. Their dedication to the PPU's cause, as well as their professional and diligent approach has been greatly appreciated. While Will was Chairman of the Board, his steadfast attitude and dogged determination have helped to ensure that the PPU remains a force to be reckoned with today. Thank you, gentlemen.

## LOOKING AHEAD IN 2019

After the loss of the court case in December 2018, Towns Needham offered to take on the appeal on a no win, no fee basis such was their confidence of success. However, their appeal was not even granted a hearing by the court. As such the PPU was liable for costs from this case. Fortunately and by due diligence on behalf of the Board, these costs will be covered by the PPU's insurance.

Leading on from the talks on 21 December, further meetings have been held with more expected, to include tripartite talks with VAA and Balpa.

## CONCLUSION

There can be no doubt that 2018 has been a turbulent year for the PPU and its members. The continuing ASOS action alongside Trent engine issues forced the company to introduce FOPTA during the summer. Their continued intransigence to talk with the PPU over this and the Benefits Review forced the Board into escalating the IA to a successful strike ballot, which unfortunately had to be called off due to a technicality overruling in court. However, despite this, VAA were willing to recommence talks. It would be easy to argue that the action by the PPU and its members has been a major factor in the company's decision making, which suggests a positive future for the PPU.



Capt A Slater  
Trustee  
May 2019



Capt K Bufton (Retired)  
Trustee

# The PPU

Independent Auditors' report to the members of The PPU  
For the year ended 31 December 2018

---

## **Opinion**

We have audited the financial statements of The PPU for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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.

## **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 financial statements section of our report. We are independent of the company 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The Union's officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# The PPU

## Independent Auditors' report to the members of The PPU For the year ended 31 December 2018

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Responsibilities of officers**

The Union's officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires the officers of the Union to;

- keep proper accounting records which give a true and fair view of the state of affairs of The PPU 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 for the Certification Officer giving a true and fair view of the revenue account and balance sheet; and
- provide members of The PPU with a statement of income and expenditure for the year.

In preparing the financial statements, the officers are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the company 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the officers.
-

# The PPU

Independent Auditors' report to the members of The PPU  
For the year ended 31 December 2018

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- Conclude on the appropriateness of the officers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

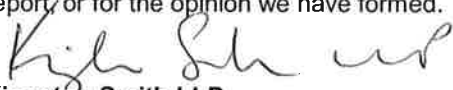
### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and
- the financial statements are not in agreement with the accounting records and returns.

### **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 any party other than the Union and Union's members as a body, for our audit work, for this report, or for the opinion we have formed.

  
**Kingston Smith LLP**  
Statutory auditor

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF  
Date: 28/05/19

Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

# The PPU

Income and Expenditure Account  
For the year ended 31 December 2018

---

|  | Notes | 2018              |                | 2017              |                |
|--|-------|-------------------|----------------|-------------------|----------------|
|  |       | £                 | £              | £                 | £              |
| <b>Income</b>                                      |       |                   |                |                   |                |
| Membership subscriptions                           |       | 173,118           |                | 218,985           |                |
| Legal insurance subscriptions                      |       | 100,796           |                | 127,632           |                |
|  |       | <u>          </u> |                | <u>          </u> |                |
|  |       |                   | 273,914        |                   | 346,617        |
| <b>Expenditure</b>                                 |       |                   |                |                   |                |
| Insurance  |       | 151,045           |                | 156,354           |                |
| Accountancy  |       | 24,191            |                | 19,619            |                |
| Audit fees   |       | 4,660             |                | 3,960             |                |
| Office costs                                       | 2     | 195,314           |                | 142,633           |                |
| Legal and professional fees                        |       | 46,284            |                | 25,291            |                |
| Bank charges                                       |       | 3,260             |                | 3,642             |                |
|  |       | <u>          </u> |                | <u>          </u> |                |
|  |       |                   | 424,754        |                   | 351,499        |
| <b>Surplus/(deficit) for the year</b>              |       |                   | (150,840)      |                   | (4,882)        |
| <b>Balance brought forward at 1 January 2018</b>   |       |                   | <u>326,332</u> |                   | <u>331,214</u> |
| <b>Balance carried forward at 31 December 2018</b> |       |                   | <u>175,492</u> |                   | <u>326,332</u> |

All recognised gains and losses for the year are included in the Income and Expenditure Account.

The overall result for the year arose on the Union's continuing activities.

The notes on pages 8 and 9 form part of these accounts.

# The PPU

Balance Sheet at 31 December 2018

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|                                | Note | 2018<br>£      | 2017<br>£      |
|--------------------------------|------|----------------|----------------|
| <b>Current Assets</b>          |      |                |                |
| Debtors                        | 3    | 252            | 2,686          |
| Cash at bank                   |      | 222,708        | 346,130        |
| <b>Current Liabilities</b>     |      |                |                |
| Creditors due within one year  | 4    | (47,468)       | (22,484)       |
| <b>Net Assets</b>              |      | <u>175,492</u> | <u>326,332</u> |
| <b>Funds</b>                   |      |                |                |
| Income and Expenditure account |      | 175,492        | 326,332        |
| <b>Total Members' Funds</b>    |      | <u>175,492</u> | <u>326,332</u> |

The Annual Accounts were approved and authorised for issue by the Board on  
..... 24.05.19 ..... and signed on its behalf by:



.....  
Roy Wheatley  
Chairman

The notes on pages 8 and 9 form part of these accounts.

# The PPU

Notes to the financial statements  
For the year ended 31 December 2018

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## 1 Accounting Policies

### 1.1 Accounting Convention

These financial statements have been prepared in accordance with Section 1a of the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

The financial statements have been prepared under the historical cost convention.

### 1.2 Going concern

After making enquiries, the board has a reasonable expectation that the Union has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements

### 1.3 Subscriptions

Subscriptions represent amounts receivable in respect of membership subscriptions and legal insurance subscriptions levied to members.

### 1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.5 Financial instruments

The PPU has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The financial instruments are recognised in the balance sheet when the Union becomes party to the contractual provisions of the instrument.

#### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

#### ***Classification of financial liabilities***

Basic financial liabilities, including trade payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Trade payables 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 payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# The PPU

Notes to the financial statements  
For the year ended 31 December 2018 (continued)

|   | 2018                  | 2017                  |
|---|-----------------------|-----------------------|
|   | £                     | £                     |
| <b>2 Office Costs</b>                                   |                       |                       |
| Affiliation fees  | 2,974                 | 4,946                 |
| Board members' expenses                                 | 2,895                 | 5,077                 |
| Insurance   | 392                   | 369                   |
| IT, advertising, promotion & entertainment              | 87,541                | 71,362                |
| Miscellaneous expenses                                  | 357                   | 2,917                 |
| Room hire   | 2,504                 | 780                   |
| Online voting   | 2,552                 | 2,640                 |
| Website development                                     | 21,285                | -                     |
| Printing, postage & stationery                          | 18                    | 42                    |
| Telephone & fax   | 7,766                 | 7,229                 |
| Website hosting   | 10,656                | 360                   |
| Outsourced Staff & training costs                       | 56,287                | 41,166                |
| Travelling  | 87                    | 3,149                 |
| Welcome packs   | -                     | 396                   |
| Consultancy Services                                    | -                     | 2,200                 |
|   | <u>195,314</u>        | <u>142,633</u>        |
|   | <u><u>195,314</u></u> | <u><u>142,633</u></u> |
| <b>3 Debtors</b>  |                       |                       |
|   | 2018                  | 2017                  |
|   | £                     | £                     |
| Trade debtors   | -                     | 1,416                 |
| Prepayments   | 252                   | 1,270                 |
|   | <u>252</u>            | <u>2,686</u>          |
|   | <u><u>252</u></u>     | <u><u>2,686</u></u>   |
| <b>4 Creditors: Amounts falling due within one year</b> |                       |                       |
|   | 2018                  | 2017                  |
|   | £                     | £                     |
| Trade Creditors   | 7,910                 | 11,858                |
| Other Creditors   | 39,558                | 10,626                |
|   | <u>47,468</u>         | <u>22,484</u>         |
|   | <u><u>47,468</u></u>  | <u><u>22,484</u></u>  |