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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

POA

Year ended:

31 December 2014

List no:

264T

Head or Main Office:

Cronin House  
245 Church Street  
Edmonton  
London  
N9 9HW

Website address (if available)

www.poauk.org.uk

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

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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(Click the appropriate box)

General Secretary:

Stephen Gillan

Telephone Number:

0208 803 0255

Contact name for queries  
regarding

Peter Barton

Telephone Number:

01689827505

E-mail:

Peter.Barton@wilkinskennedy.com

**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: 020 7210 3734

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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

## **OFFICERS OF THE UNION**

### **NATIONAL CHAIRMAN**

PETE McPARLIN (HMP WANDSWORTH)

### **GENERAL SECRETARY**

STEVE GILLAN

### **DEPUTY GENERAL SECRETARY**

ANDY DARKEN

### **VICE CHAIR**

RALPH VALERIO (ELMLEY)

### **NATIONAL EXECUTIVE COMMITTEE**

JOHN HANCOCK (HMP WORMWOOD SCRUBS)

TERRY FULLERTON (HMP HOLME HOUSE)

JACKIE MARSHALL (STOKE HEATH)

IAN CARSON (HOLME HOUSE)

CHRIS DONOVAN (LIVERPOOL)

MIKE ROLFE (ELMLEY)

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	21475	1129			22604
FEMALE	7215	453			7668
TOTAL	28690	1582			A 30272

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

23

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

30,272

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		4,284,043
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		4,284,043
<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)	218,111	
<b>Total of other income (as at page 4)</b>		218,111
	<b>TOTAL INCOME</b>	4,502,154
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		1,401,390
Administrative expenses (as at page 10)		2,960,752
Federation and other bodies (specify)		
Eurofedop	7,579	
TUC	83,117	
Other	13,822	
<b>Total expenditure Federation and other bodies</b>		104,518
<b>Taxation</b>		-
	<b>TOTAL EXPENDITURE</b>	4,466,660
Surplus (deficit) for year		35,494
Amount of general fund at beginning of year		2,875,200
Amount of general fund at end of year		2,910,694

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	1,204,000	<b>brought forward</b>	1,342,073
		Education and Training services	59,317
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Magazine	89,798		
Diary	48,275	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	1,342,073	<b>Total (should agree with figure in General Fund)</b>	1,401,390

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	PROVIDENT BENEFIT	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		4,525
	Other income (specify)		
	Contribution from general fund	110,674	
	Transfer from Levy fund	2,181	
	<b>Total other income as specified</b>		112,855
	<b>Total Income</b>		117,380
<b>Expenditure</b>			
	Benefits to members - Industrial injury		11,080
	Death Benefits		118,208
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		129,288
	<b>Surplus (Deficit) for the year</b>		(11,908)
	<b>Amount of fund at beginning of year</b>		(11,310)
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		(23,218)
	<b>Number of members contributing at end of year</b>		30,272

FUND 3		Fund Account	
Name:	RELIEF	£	£
<b>Income</b>			
	From members		127,705
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		127,705
<b>Expenditure</b>			
	Benefits to members - Contribution to general fund		174,272
	Branch Support		4,385
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		178,657
	<b>Surplus (Deficit) for the year</b>		(50,952)
	<b>Amount of fund at beginning of year</b>		101,462
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		50,510
	<b>Number of members contributing at end of year</b>		30,272

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	NATIONAL LEVY	£	£
Income	From members		
	Investment income (as at page 12)		2,181
	Other income (specify)		
	Total other income as specified		
	Total Income		2,181
Expenditure	Benefits to members - European Legal Costs		1,044
	Transfer to Provident Fund		2,181
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		3,225
	Surplus (Deficit) for the year		(1,044)
	Amount of fund at beginning of year		215,666
	Amount of fund at the end of year (as Balance Sheet)		214,622
	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		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)



FUND 6		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 7		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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		40,411
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		40,411
<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)		33,363
	Non-political expenditure		23,352
	Total expenditure		56,715
	Surplus (deficit) for year		(16,304)
	Amount of political fund at beginning of year		31,451
	Amount of political fund at the end of year (as Balance Sheet)		15,147
	Number of members at end of year contributing to the political fund		26,268
	Number of members at end of the year not contributing to the political fund		4004
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		4004

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<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 year		
	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			

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		1,503,246
Salaries and Wages included in above	£1,288,095	
Auditors' fees		11,750
Legal and Professional fees		103,486
Occupancy costs		113,388
Stationery, printing, postage, telephone, etc.		288,497
Expenses of Executive Committee (Head Office)		259,113
Expenses of conferences		264,895
Other administrative expenses (specify)		
Donations		9,497
Branch Refunds		49,455
Insurance		36,240
Memorabilia		2,804
Travel and Meeting expenses		167,992
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Depreciation		39,715
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contribution to Provident Benefit fund		110,674
<b>Total</b>		2,960,752
Charged to:	General Fund (Page 3)	2,960,752
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		2,960,752

(see notes 34 to 44 below)

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(see notes 45 and 46)

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# BALANCE SHEET as at 31 DECEMBER 2014

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		1,657,706
	<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		
	Sundry debtors		1,953,201
	Cash at bank and in hand		1,578,925
	Income tax to be recovered		
	Others (specify)		
	<b>Total of other assets</b>		3,532,126
	<b>TOTAL ASSETS</b>		5,189,832
	Fund (Account 1)		2,910,694
	Fund (Account 2)		(23,218)
	Fund (Account 3)		50,510
	Fund (Account 4)		214,622
	Superannuation Fund (Account    )		
	Political Fund (Account 1)		15,147
	Revaluation Reserve		1,204,556
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		817,521
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		817,521
	<b>TOTAL ASSETS</b>		5,189,832

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold    £    £ Leasehold		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
<b>Cost or Valuation</b>						
At start of year	1,479,484	300,000	493,107		1	2,272,592
Additions			2,710			2,710
Disposals						
Revaluation/Transfer s						
At end of year	1,479,484	300,000	495,817		1	2,275,302
<b>Accumulated Depreciation</b>						
At start of year	85,708	18,000	474,173			577,881
Charges for year	28,125	6,000	5,590			39,715
Disposals						
Revaluation/Transfer s						
At end of year	113,833	24,000	479,763			617,596
<b>Net book value at end of year</b>						
	1,365,651	276,000	16,054		1	1,657,706
<b>Net book value at end of previous year</b>						
	1,393,777	282,000	18,932		1	1,694,710

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES ☐

NO ☐

If YES name the relevant companies:

COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	4,742,714	40,411	4,783,125
From Investments	6,706		6,706
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	4,749,420	40,411	4,789,831
<b>EXPENDITURE</b> (including decreases by revaluation of <b>Total Expenditure</b> )			
	4,777,830	56,715	4,834,545
<b>Funds at beginning of year</b> (including reserves)	4,385,574	31,451	4,417,025
<b>Funds at end of year</b> (including reserves)	4,357,164	15,147	4,372,311
<b>ASSETS</b>			
Fixed Assets			1,657,706
Investment Assets			
Other Assets			3,532,126
<b>Total Assets</b>			5,189,832
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			817,521
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			4,372,711

## NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Financial Statements Attached

## ACCOUNTING POLICIES

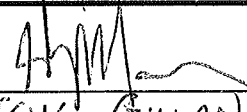
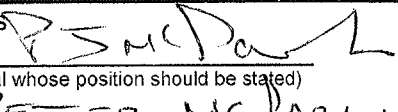
(see notes 74 and 75)

Financial Statements Attached

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: <u></u> Name: <u>STEVE GILLAN</u> Date: <u>18<sup>th</sup> MAY 2015</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>PETER MCPARLIN</u> Date: <u>26<sup>th</sup> MAY 2015</u></p>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

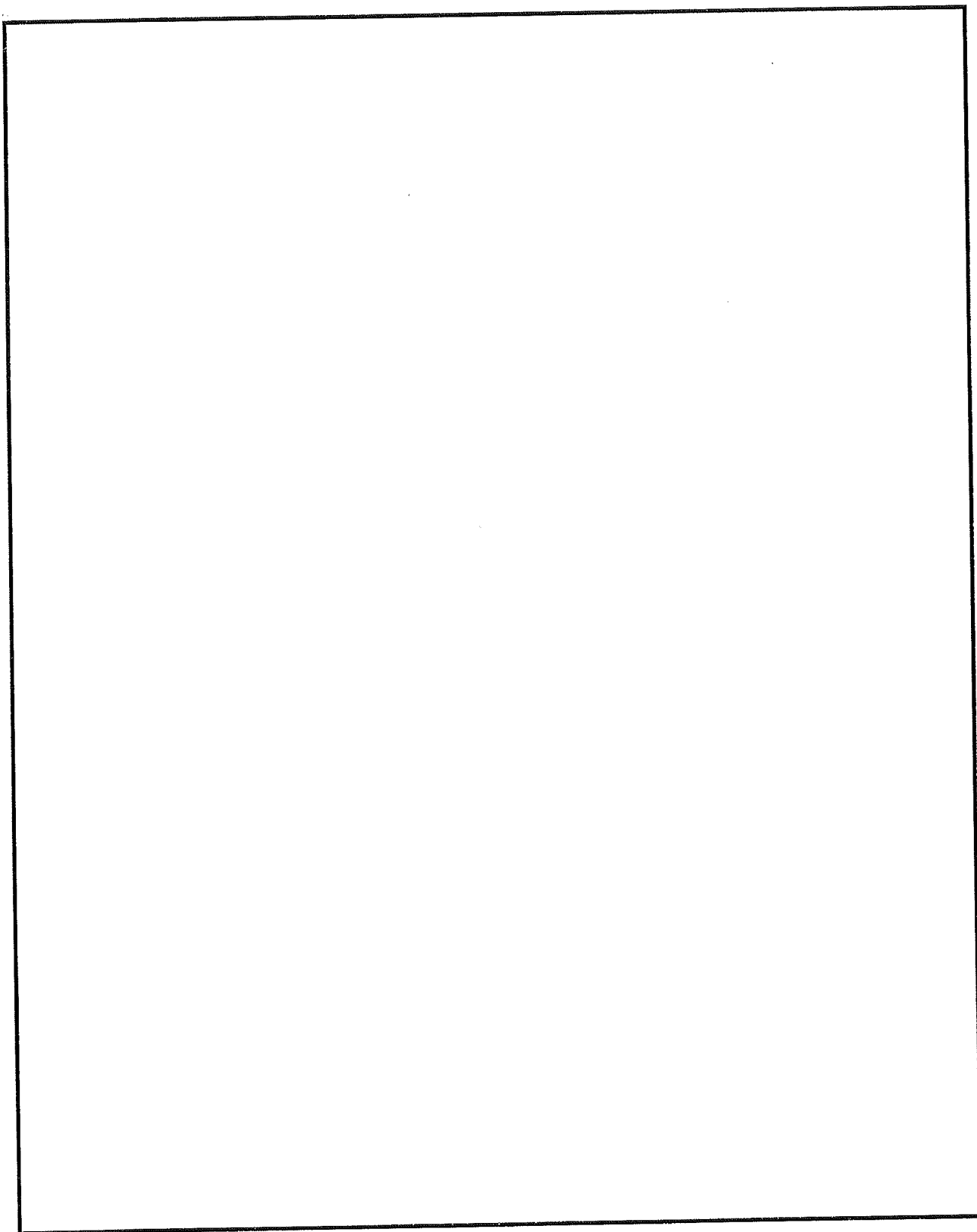
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

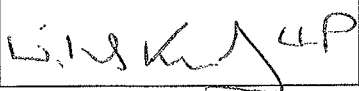
If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

ATTACHED



## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Wilkins Kennedy LLP	
Profession(s) or Calling(s):	Chartered Accountant and Statutory Auditor	
Address(es):	Bridge House London Bridge London SE1 9QR	
Date:		
Contact name and telephone number:	P Barton 01689 827505	

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

POA

THE PROFESSIONAL TRADES UNION FOR PRISON, CORRECTIONAL AND SECURE  
PSYCHIATRIC WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

**WILKINS KENNEDY LLP**  
Chartered Accountants  
Bridge House  
London Bridge  
London SE1 9QR



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE POA**

We have audited the financial statements of the POA for the year ended 31 December 2014, which comprise the income and expenditure account, balance sheet, statement of total recognised gains and losses 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).

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

**Respective Responsibilities of the Committee of Management and Auditor**

As explained in Note 19, the POA'S National Executive Committee is responsible for preparing financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the POA's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee and the overall presentation of the financial statements.

**Opinion on Financial Statements**

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice of the state of the POA's affairs as at 31 December 2014 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

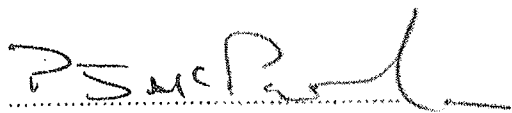
Bridge House  
London Bridge  
LONDON  
SE1 9QR

  
Wilkins Kennedy LLP  
Chartered Accountants  
Statutory Auditor

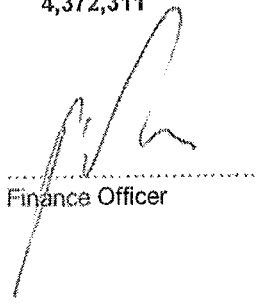
Date: 11 March 2015

**POA****BALANCE SHEET****AS AT 31 DECEMBER 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>	2	1,657,706	1,694,710
<b>CURRENT ASSETS</b>			
Debtors	3	1,953,201	1,589,058
Cash at bank		1,578,925	1,910,681
		3,532,126	3,499,739
<b>CREDITORS: Amounts falling due within one year</b>	4	817,521	777,424
<b>NET CURRENT ASSETS</b>		2,714,605	2,722,315
<b>NET ASSETS</b>		<b>£4,372,311</b>	<b>£4,417,025</b>
<b>PROVIDENT BENEFIT FUND</b>	7	(23,218)	(11,310)
<b>RELIEF FUND</b>	8	50,510	101,462
<b>POLITICAL FUND</b>	9	15,147	31,451
<b>NATIONAL LEVY FUND</b>	10	214,622	215,666
<b>ACCUMULATED FUND</b>	11	2,910,694	2,875,200
<b>REVALUATION RESERVE</b>	12	1,204,556	1,204,556
<b>MEMBERS' FUNDS</b>	13	<b>4,372,311</b>	<b>4,417,025</b>

  
 Chairman

  
 General Secretary

  
 Finance Officer

Approved on: 11 March 2015

The attached notes form part of these financial statements.

**POA****INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2014**

	Notes	2014 £	2013 £
<b>INCOME</b>			
Subscriptions receivable		4,284,043	4,532,176
Endorsement receipts		4,406	5,362
Contribution from Relief Fund	8	174,272	99,944
Contribution from Political Fund	9	23,352	5,135
		4,486,073	4,642,617
<b>OVERHEAD EXPENDITURE</b>			
Magazine net costs	6	73,717	79,925
Cost of diary		48,275	52,358
Refunds to branches		49,455	51,255
Salaries and superannuation		1,503,246	1,510,652
Expenses to Annual Conference		233,525	297,952
Expenses to regional meetings and special conferences		31,370	15,132
Travelling and meeting expenses		425,456	533,385
Printing, stationery, miscellaneous, postage and telephone expenses		291,301	387,841
Audit		11,750	11,750
Cost of Eurofedop:			
Affiliation fee		7,579	14,846
Travel, subsistence and accommodation		1,649	2,986
TUC – Affiliation fee		83,117	81,917
Other affiliation fees		13,822	15,144
Freehold properties:			
Rates and water		40,345	42,660
Fuel and cleaning		29,323	29,334
Insurance		51,732	46,751
Repairs and renewals		28,228	35,352
Contribution to Provident Benefit Fund	7	110,674	297,261
Legal and professional charges		1,307,486	1,260,805
Donations		9,497	12,975
Honorarium		-	208
Training and courses		59,317	56,539
Depreciation		39,715	39,384
		4,450,579	4,876,412
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>£35,494</b>	<b>£(233,795)</b>

None of the above POA's activities were acquired or discontinued in either of the above two financial years.

The attached notes form part of these financial statements.

**POA****STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES****FOR THE YEAR ENDED 31 DECEMBER 2014**

	Notes	2014 £	2013 £
Surplus/(Deficit) for the year		35,494	(233,795)
Provident Benefit Fund net movement for the year	7	(11,908)	(4,084)
Relief Fund net movement for the year	8	(50,952)	3,753
Political Fund net movement for the year	9	(16,304)	12,032
National Levy Fund net movement for the year	10	(1,044)	(29,308)
Revaluation reserve	12	-	-
<b>TOTAL RECOGNISED GAINS AND (LOSSES) RELATING TO THE YEAR</b>	<b>13</b>	<b>£(44,714)</b>	<b>£(251,402)</b>

The attached notes form part of these financial statements.

## POA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

#### 1. ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention, subject to the revaluation of certain assets and in accordance with applicable accounting standards. The financial statements incorporate the results of the POA, the activities of which are continuing.

b) **Subscriptions**

Members' subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account relates to the year under review.

c) **Depreciation**

Tangible fixed assets are written off by equal annual instalments over their expected useful lives as follows:

Computer equipment	-	over 3 years
Office equipment	-	over 4-5 years
Fixtures and fittings	-	over 5 years
Freehold property and improvements	-	
to freehold property	-	over 50 years
Leasehold property	-	over 50 years

Freehold and leasehold properties were re-valued at 31 December 2010.

d) **Cash Flow Statement**

The POA has taken advantage of the exemptions available under FRS 1 to small entities not to prepare a cash flow statement and associated notes.

e) **Provident Benefit Fund**

This Fund was established to receive all income and chargeable gains derived from the POA's investments, loans and bank interest. From the Fund are paid all provident benefits as defined under Section 467 ICTA 1988. Any shortfall is covered by a contribution from the Accumulated Fund and is separately disclosed in the Income and Expenditure Account.

f) **Relief Fund**

This Fund was established to make financial contributions to any member or branch of the POA who or which has suffered or is likely to suffer hardship in carrying out POA policy. The Fund is directly financed by monthly contributions from the Membership, as shown under Note 8 and any unused funds are separately shown in the Income and Expenditure account.

g) **Political Fund**

This fund was set up for the furtherance of the political objects to which Section 72 of the Trade Union & Labour Relations (Consolidation) Act 1992 applies. Unused funds are separately shown in the Income and Expenditure account.

h) **Levy Fund**

This fund was set up for one year only running from June 2007 to May 2008. Its main purpose is to assist in covering the costs of the POA going to the European Court to regain trade union rights.

i) **Pensions**

The POA operates a defined contribution pension scheme for its senior employees and support staff. The assets of the scheme are held separately from those of the POA in an independently administered fund.

j) **Branches**

Subscription income and expenditure relating to branches has been included in the income and expenditure account on an accruals basis.

**POA****NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)**2. FIXED ASSETS**

	<b>TOTAL</b>	<b>Freehold Property and Improvements</b>	<b>Leasehold Property</b>	<b>Fixtures and Fittings</b>	<b>Office Equipment</b>	<b>Computer Equipment</b>	<b>Goodwill POA Magazine</b>
	£	£	£	£	£	£	£
<b>COST OR VALUATION</b>							
Brought forward at 1 January 2014	2,272,592	1,479,484	300,000	162,035	229,388	101,684	1
Additions	2,710	-	-	683	-	2,027	-
Carried forward at 31 December 2014 - Cost	500,302	4,484	-	162,718	229,388	103,711	1
- Valuation	1,775,000	1,475,000	300,000	-	-	-	-
	2,275,302	1,479,484	300,000	162,718	229,388	103,711	1
<b>DEPRECIATION</b>							
Brought forward at 1 January 2014	577,881	85,708	18,000	152,239	222,492	99,442	-
Charge for year	39,715	28,125	6,000	2,555	1,972	1,063	-
Carried forward at 31 December 2014	617,596	113,833	24,000	154,794	224,464	100,505	-
<b>Net book value at 31 December 2014</b>	<b>£1,657,706</b>	<b>£1,365,651</b>	<b>£276,000</b>	<b>£7,924</b>	<b>£4,924</b>	<b>£3,206</b>	<b>£1</b>
Net book value at 31 December 2013	£1,694,710	£1,393,777	£282,000	£9,795	£6,895	£2,242	£1

Freehold and leasehold properties were revalued as at 31 December 2010 by Mehdi & Ward (Chartered Surveyors); Dacre Son & Hartley (Chartered Surveyors); Stephen Bailie (Estate Agents) and Allied Surveyors (Chartered Surveyors), all of whom are external to the POA, on an open market basis. Had these assets been carried at historical cost less depreciation, their net book values would have been £546,838 (2013: £559,461).

**POA****NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

<b>3. DEBTORS</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
SPOA	983	12,087
Northern Ireland	913	905
Loans	13,050	19,837
Subscriptions	368,962	366,499
Other debtors	780,278	488,582
Rates and water	10,010	10,004
Insurance	-	41,821
Repairs	3,998	4,498
VAT recoverable	11,949	12,958
Commission income	445	4,095
Printing, postage and stationery	82,393	25,722
Travelling and meeting expenses	51,041	42,547
ULF/WULF/NIULF recoverable costs	41,605	4,490
Learning funds (Note 5)	449,862	409,274
Northern Ireland area and life assurance funds (Note 5)	25,917	30,830
Branch funds (Note 5)	111,795	114,909
	<b>£1,953,201</b>	<b>£1,589,058</b>

Due after more than one year £nil (2013: £nil )

<b>4. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Legal and professional	62,971	48,279
Branch refunds	48,834	51,254
Travelling and meeting expenses	14,075	38,484
Salaries and pensions	16,851	22,401
Sundry creditors	80,241	61,993
Insurance	6,975	-
Learning funds (Note 5)	449,862	409,274
Northern Ireland area and life assurance funds (Note 5)	25,917	30,830
Branch funds (Note 5)	111,795	114,909
	<b>£817,521</b>	<b>£777,424</b>

**POA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**5. NATIONAL POA SECTIONS AND BRANCHES**

Following discussions with the Certification Office for Trade Unions and Employers' Associations, it has been agreed that all funds in the name of the POA must be incorporated in the POA's financial statements. Accordingly the following funds have been included:-

- All Branch funds including:-
  - Broadmoor Hospital POA Fund
  - POA Ashworth Branch Fund
  - POA Rampton Hospital Branch Fund
  - The State Hospital Carstairs
- POA Union Learning Fund in England and Wales
- POA Northern Ireland Area Fund
- POA Northern Ireland Life Assurance Fund

The amounts involved have been shown both as assets of the POA within Debtors (Note 3) and as liabilities within Creditors (Note 4)

<b>6. MAGAZINE</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Sales	59	85
Advertising	16,022	19,521
	16,081	19,606
Less: Magazine expenditure	(89,798)	(99,531)
Net expenditure	<b>£(73,717)</b>	<b>£(79,925)</b>

<b>7. MOVEMENT ON PROVIDENT BENEFIT FUND</b>	<b>2014</b>	<b>2013</b>
<b>Income</b>	<b>£</b>	<b>£</b>
Bank deposit interest	4,525	19,497
Deduct: Provident Benefits:		
Industrial Injury claims	(11,080)	(194,710)
Death Benefits	(118,208)	(126,132)
	(124,763)	(301,345)
Transfer from Levy Fund	2,181	-
Contribution to Income and Expenditure Account	110,674	297,261
Net movement for the year	(11,908)	(4,084)
At 1 January 2014	(11,310)	(7,226)
<b>At 31 December 2014</b>	<b>£(23,218)</b>	<b>£(11,310)</b>



**POA****NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

	2014 £	2013 £
<b>8. MOVEMENT ON RELIEF FUND</b>		
Member contributions	127,705	115,415
Deduct: Branch Support	(4,385)	(11,718)
	123,320	103,697
Contribution to Income & Expenditure Account	(174,272)	(99,944)
Net movement for the year	(50,952)	3,753
At 1 January 2014	101,462	97,709
<b>At 31 December 2014</b>	<b>£ 50,510</b>	<b>£ 101,462</b>
<b>9. MOVEMENT ON POLITICAL FUND</b>		
	2014 £	2013 £
Member contributions	40,411	44,082
Political Fund expenditure	(33,363)	(26,915)
Contribution to Income & Expenditure Account	(23,352)	(5,135)
Net movement for the year	(16,304)	12,032
At 1 January 2014	31,451	19,419
<b>At 31 December 2014</b>	<b>£ 15,147</b>	<b>£ 31,451</b>
<b>10. MOVEMENT ON NATIONAL LEVY FUND</b>		
	2014 £	2013 £
Interest Earned	2,181	2,654
Deduct: European Legal costs	(1,044)	(31,962)
Transfer to Provident Fund	(2,181)	-
Net movements for the year	(1,044)	(29,308)
At 1 January 2014	215,666	244,974
<b>At 31 December 2014</b>	<b>£214,622</b>	<b>£215,666</b>
<b>11. MOVEMENT ON ACCUMULATED FUND</b>		
	2014 £	2013 £
At 1 January 2014	2,875,200	3,108,995
Surplus/(Deficit) for the year	35,494	(233,795)
<b>At 31 December 2014</b>	<b>£2,910,694</b>	<b>£2,875,200</b>

**POA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

	2014 £	2013 £
<b>12. REVALUATION RESERVE</b>		
At 1 January 2014	1,204,556	1,204,556
<b>At 31 December 2014</b>	<b>£1,204,556</b>	<b>£1,204,556</b>

The revaluation reserve relates to an unrealised surplus on the revaluation of freehold and leasehold properties (Note 2).

	2014 £	2013 £
<b>13. RECONCILIATION OF MOVEMENT IN MEMBERS' FUNDS</b>		
Surplus/(Deficit) for the year	35,494	(233,795)
Other recognised gains and losses	(80,208)	(17,607)
Net reduction in the year	(44,714)	(251,402)
Members' Funds at 1 January 2014	4,417,025	4,668,427
<b>Members' Funds at 31 December 2014</b>	<b>£4,372,311</b>	<b>£4,417,025</b>

**14. TAXATION**

The POA is assessable to UK Corporation Tax on all investment income and capital gains arising on the sale of investments. Under Section 467 ICTA 1988 the POA obtains exemption from income tax and corporation tax in respect of its income and chargeable gains which is not trading income and which is applicable and applied for the purpose of Provident Benefits.

**15. PENSION CONTRIBUTIONS**

The POA's contribution to its defined contribution pension schemes was £193,634 (2013: £168,282) in the year.

**16. OPERATING LEASES**

	2014 £
Net Obligations repayable:	
Within one year	147,076
Between one and five years	171,682
Greater than 5 years	25,745
	<b>£344,503</b>

**17. CONTINGENT LIABILITIES**

Throughout the year the POA was involved in several matters of litigation. At the year end much of this litigation was still outstanding. All known costs incurred to date have been fully provided for within the accounts. However, no provision has been made in respect of outstanding cases in the event of adverse judgements and costs being awarded against the POA.

**POA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 (Continued)

**18. RELATED PARTY TRANSACTIONS**

The POA is under the control of its members.

P McParlin, S P Gillan, A Darken and R Valerio are all members of the National Executive Committee. P Chapple is the Finance Officer of the POA. At the 31 December 2014 they were also all trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £155,255 (2013: £171,675) and at the balance sheet date, an amount was due to the fund of £12,633 (2013: £13,396).

**19. NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES**

The National Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trade Union law requires the members of the National Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Trade Union and of its income and expenditure for the year. In preparing the financial statements the members of the National Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trade Union will continue in operation.

The National Executive Committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the National Executive Committee are aware;

- there is no relevant audit information of which the Trade Union's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**POA**  
**NEC/FTO/ADVISERS EXPENSES AND BENEFITS SUMMARY 2014**

	SUBSISTENCE	PETROL MOTOR	TRAVEL	HOTEL COSTS	MOBILE PHONE	TOTAL
P Chapple	270	4,400	341	1,362	10	6,383
M Rolfe	1,410	8,014	859	-	74	10,357
T Fullerton	1,485	8,603	2,976	7,318	59	20,441
S Gillan	1,492	2,828	1,612	3,292	169	9,393
J Hancock	746	5,451	574	3,986	180	10,937
A Hogg	489	3,726	607	1,033	19	5,874
D Keys	1,365	3,383	1,309	3,344	200	9,591
S Lewis	876	4,084	292	2,029	29	7,310
P McParlin	1,336	4,092	3,179	2,383	65	11,055
J Robinson	908	2,555	-	-	185	3,648
J Simpson	1,147	4,065	871	6,787	50	12,920
F Spratt	2,019	6,170	9	23	161	8,382
G Travis	2,019	5,388	1,580	5,699	150	14,836
P Fairlie	1,974	4,024	530	557	67	7,152
R Valerio	1,214	4,839	2,740	1,081	109	9,983
I Carson	733	7,007	40	5,808	-	13,588
A Darken	575	3,108	1,582	2,393	118	7,776
C Donovan	198	914	85	882	5	2,084
J Marshall	1,490	7,402	1,081	10,327	52	20,352
	<b>21,736</b>	<b>90,053</b>	<b>20,267</b>	<b>58,304</b>	<b>1,702</b>	<b>192,062</b>