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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 2016

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

☐

No

☒

(Click the appropriate box)

General Secretary:

Stephen Gillan

Telephone Number:

0208 803 0255

Contact name for queries
regarding

Peter Barton

Telephone Number:

01689 827505

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
22nd 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

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

18 MAY 2017

RECEIVED

(Revised February 2017)

POA

OFFICERS OF THE UNION

NATIONAL CHAIRMAN

MIKE ROLFE (ELMLEY)

GENERAL SECRETARY

STEVE GILLAN

DEPUTY GENERAL SECRETARY

ANDY DARKEN

VICE CHAIR

RALPH VALERIO (ELMLEY)

NATIONAL EXECUTIVE COMMITTEE

TERRY FULLERTON (HOLME HOUSE)

JACKIE MARSHALL (STOKE HEATH)

IAN CARSON (HOLME HOUSE)

CHRIS DONOVAN (LIVERPOOL)

DAVE TODD (BERWYN)

MARK FAIRHURST (LIVERPOOL)

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	20,417	830			21,247
FEMALE	8,419	355			8,774
TOTAL	28,836	1,185			A 30,021

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

10

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

25,437

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
NEC - Chair	P J McParlin		12 May 2016
NEC		David Todd	12 May 2016
NEC - Chair		Mike Rolfe	12 May 2016

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		4,286,403
From Members: Other income from members (specify)		
Total other income from members		4,286,403
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	162,981	
Total of other income (as at page 4)		162,981
	TOTAL INCOME	4,449,384
EXPENDITURE		
Benefits to members (as at page 5)		994,461
Administrative expenses (as at page 10)		3,393,352
Federation and other bodies (specify)		
Eurofedop	9,897	
TUC	82,482	
Other	16,025	
Total expenditure Federation and other bodies		
Taxation		-
	TOTAL EXPENDITURE	4,496,217
Surplus (deficit) for year		(46,833)
Amount of general fund at beginning of year		2,982,043
Amount of general fund at end of year		2,935,210

BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Endorsement Commissions	4,576	
Advertising	23,405	
Contribution from relief fund	135,000	
TOTAL OTHER INCOME		162,981
TOTAL OF ALL OTHER INCOME		162,981

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	783,764	brought forward Education and Training services	909,104 85,357
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Magazine	75,776		
Diary	49,564	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	909,104	Total (should agree with figure in General Fund)	994,461

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	PROVIDENT FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		226,727	
	Total other income as specified		226,727
	Total Income		226,727
	Benefits to members		
	- Industrial Injury		93,539
	- Death Benefits		129,050
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		222,589
	Surplus (Deficit) for the year		4,138
	Amount of fund at beginning of year		793
	Amount of fund at the end of year (as Balance Sheet)		4,931
	Number of members contributing at end of year		25,313

FUND 3		Fund Account	
Name:	RELIEF FUND	£	£
Income			
	From members		100,883
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		-
	Total Income		100,883
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		135,000
	Total Expenditure		135,000
	Surplus (Deficit) for the year		(34,117)
	Amount of fund at beginning of year		143,931
	Amount of fund at the end of year (as Balance Sheet)		109,814
	Number of members contributing at end of year		25,313

FUND 4		Fund Account	
Name:	NATIONAL LEVY FUND	£	£
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			214,675
Amount of fund at the end of year (as Balance Sheet)			214,675
Number of members contributing at end of year			-

FUND 5		Fund Account	
Name:	TRADE DISPUTES FUND	£	£
Income	From members		45,604
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			45,604
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
Total Expenditure			
Surplus (Deficit) for the year			45,604
Amount of fund at beginning of year			-
Amount of fund at the end of year (as Balance Sheet)			45,604
Number of members contributing at end of year			

FUND 6		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		

FUND 7		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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		39,285
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	39,285
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		44,046
	Non-political expenditure		
	Total expenditure		44,046
		Surplus (deficit) for year	(4,761)
		Amount of political fund at beginning of year	35,499
		Amount of political fund at the end of year (as Balance Sheet)	30,738
		Number of members at end of year contributing to the political fund	24,125
		Number of members at end of the year not contributing to the political fund	5,896
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			5,896

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political 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)

Administrative Expenses		£
		1,419,533
Remuneration and expenses of staff		
Salaries and Wages included in above	£1,257,036	
Auditors' fees		11,750
Legal and Professional fees		396,711
Occupancy costs		114,864
Stationery, printing, postage, telephone, etc.		337,734
Expenses of Executive Committee (Head Office)		295,183
Expenses of conferences		259,210
Other administrative expenses (specify)		
Donations		6,260
Branch Refunds		66,603
Insurance		52,276
Travel and Meeting Expenses		170,063
Memorabilia		1,713
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		34,725
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contributions to Provident Benefit Fund		226,727
	Total	3,393,352
Charged to:	General Fund (Page 3)	3,393,352
	Fund (Account)	
	Fund (Account)	
	Total	3,393,352

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary	78,899	9,769	22,303	Car and Fuel	7,533	118,504
Deputy General Secretary	72,192	8,843	20,289	Car and Fuel	7,533	108,857
Chairman	10,000	261				10,261
Vice Chairperson	10,000	261				10,261
Other NEC						
1	3,679	87				3,766
2	10,000	261		Other	6,000	16,261
3	10,000	261		Other	3,000	13,261
4	10,000	261				10,261
5	10,000	261				10,261
6	6,372	152				6,524

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

[illegible]

BALANCE SHEET as at

31 December 2016

(see notes 47 to 50)

Previous Year		£	£
1,508,265	Fixed Assets (at page 14)		1,473,541
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
1,763,087	Sundry debtors		1,858,617
1,783,293	Cash at bank and in hand		1,744,196
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		3,602,813
5,054,645	TOTAL ASSETS		5,076,354
2,982,043	Fund (Account 1)		2,935,210
793	Fund (Account 2)		4,931
143,931	Fund (Account 3)		109,814
214,675	Fund (Account 4)		214,675
35,499	Political Fund (Account 1)		30,738
1,067,161	Revaluation Reserve		1,067,161
	Trade Disputes Fund		45,604
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
610,543	Sundry creditors		668,221
	Accrued expenses		
	Provisions		
	Other liabilities		
5,054,645	TOTAL LIABILITIES		5,076,354
5,054,645	TOTAL ASSETS		5,076,354

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold £ £ Leasehold		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	1,229,484	275,000	495,817		1	2,000,302
Additions						
Disposals			(975)			(975)
Revaluation/Transfers						
At end of year	1,229,484	275,000	494,842		1	1,999,328
Accumulated Depreciation						
At start of year	4,401	917	486,719			492,037
Charges for year	24,590	5,500	4,636			34,725
Disposals			(975)			(975)
Revaluation/Transfers						
At end of year	28,991	6,417	490,380			525,787
Net book value at end of year	1,200,494	268,583	4,464		1	1,473,541
Net book value at end of previous year	1,225,083	274,083	9,098		1	1,508,265

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)

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 £
INCOME			
From Members	4,432,890	39,285	4,472,175
From Investments	-	-	-
Other Income (including increases by revaluation of assets)	389,708	-	389,708
Total Income	4,822,598	39,285	4,861,883
EXPENDITURE (including decreases by revaluation of Total Expenditure)			
	4,853,806	44,046	4,897,852
Funds at beginning of year (including reserves)	4,408,603	35,499	4,444,102
Funds at end of year (including reserves)	4,377,395	30,738	4,408,133
ASSETS			
Fixed Assets			1,473,541
Investment Assets			
Other Assets			3,602,813
Total Assets			5,076,354
LIABILITIES			
Total Liabilities			668,221
NET ASSETS (Total Assets less Total Liabilities)			4,408,133

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.

See Attached Accounts

ACCOUNTING POLICIES

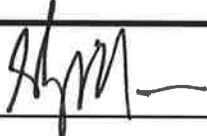

(see notes 74 and 75)

See Attached Accounts

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></p> <p>Name: S Gillan</p> <p>Date: <u>9-5-17</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated)</p> <p>Name: <u>M Rolfe m Fairhurst</u></p> <p>Date: <u>9-5-17</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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" 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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" 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/NO

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/NO

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/NO

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)

AUDITOR'S REPORT (section one)

See Attached Accounts

Signature(s) of auditor or auditors:

Wilks Kennedy LLP

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:

2-5-17

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE POA

We have audited the financial statements of the POA for the year ended 31 December 2016, which comprise the balance sheet, income and expenditure account 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 21, 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 2016 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: 8 March 2017

POA

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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

POABALANCE SHEETAS AT 31 DECEMBER 2016

	Notes	2016		2015	
		£	£	£	£
FIXED ASSETS	3		1,473,541		1,508,265
CURRENT ASSETS					
Debtors	4	1,858,617		1,763,087	
Cash at bank		1,744,196		1,783,293	
		3,602,813		3,546,380	
CREDITORS: Amounts falling due within one year	5	668,221		610,543	
NET CURRENT ASSETS			2,934,592		2,935,837
NET ASSETS			<u>£4,408,133</u>		<u>£4,444,102</u>
PROVIDENT BENEFIT FUND	8		4,931		793
RELIEF FUND	9		109,814		143,931
POLITICAL FUND	10		30,738		35,499
TRADE DISPUTES FUND	11		45,604		-
NATIONAL LEVY FUND	12		214,675		214,675
ACCUMULATED FUND	13		2,935,210		2,982,043
REVALUATION RESERVE	14		1,067,161		1,067,161
MEMBERS' FUNDS	15		<u>£4,408,133</u>		<u>£4,444,102</u>


M ROLFE
 Chairman


S GILLAN
 General Secretary


T FULLERTON
 Chair of Finance
 Acting Vice Chairman

Approved on: 8 March 2017

The attached notes form part of these financial statements.

POA**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 £	2015 £
INCOME			
Subscriptions receivable		4,286,403	4,261,389
Endorsement receipts		4,576	7,748
Contribution from Relief Fund	9	135,000	-
Contribution from Political Fund	10	-	1,059
		<u>4,425,979</u>	<u>4,270,196</u>
OVERHEAD EXPENDITURE			
Magazine net costs	7	52,371	55,353
Cost of diary		49,564	43,018
Refunds to branches		66,603	61,356
Payroll costs and superannuation		1,419,533	1,412,422
Expenses to Annual Conference		246,770	230,648
Expenses to regional meetings and special conferences		12,440	13,404
Travelling and meeting expenses		465,246	402,435
Printing, stationery, miscellaneous, postage and telephone expenses		339,447	282,699
Audit		11,750	11,750
Cost of EPSU (2015:Eurofedop):			
Affiliation fee		9,897	8,927
TUC – Affiliation fee		82,482	82,340
Other affiliation fees		16,025	18,924
Freehold properties:			
Rates and water		42,790	45,045
Fuel and cleaning		21,035	23,606
Insurance		55,142	57,065
Repairs and renewals		48,173	33,232
Contribution to Provident Benefit Fund	8	226,727	189,869
Legal and professional charges		1,180,475	1,101,005
Donations		6,260	11,273
Training and courses		85,357	102,430
Depreciation		34,725	12,046
		<u>4,472,812</u>	<u>4,198,847</u>
SURPLUS FOR THE YEAR		£(46,833)	£71,349

The attached notes form part of these financial statements.

POA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

a) General information

The POA is a trade union and incorporated in England and Wales. The principal place of business is Cronin House, 245 Church Street, Edmonton, London, N9 9HW.

b) The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

The financial statements are prepared in sterling, which is the functional currency of the trade union. Monetary amounts in these financial statements are rounded to the nearest £.

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.

The POA have a reasonable expectation that the trade union has adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

c) Subscriptions

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

d) Fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and accumulated impairment losses. 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 improvement	-	over 50 years
Leasehold property	-	over 50 years

Freehold and leasehold properties were revalued at 31 October 2015.

At each reporting date, property, plant and equipment are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income and expenditure account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of impairment is recognised immediately in the income and expenditure account.

e) Debtors

Short term debtors are measured at transaction price less any impairment. Loans are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method less any impairment.

f) Creditors

Short term creditors are measured at their transaction price. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest method.

POA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
(Continued)

g) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

h) Leases

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight line basis over the lease term.

i) 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.

j) 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 9 and any unused funds are separately shown in the Income and Expenditure account.

k) 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.

l) Levy Fund

This fund was originally 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.

m) Trade Disputes Fund

This fund has been set up for one year only running from June 2016 to May 2017. Its main purpose is to assist in covering the costs of the POA in regard to trade disputes.

n) 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.

o) Branches

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

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the accounting policies, the National Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

POA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

(Continued)

3. FIXED ASSETS

COST OR VALUATION

	TOTAL £	Freehold Property and Improvements £	Leasehold Property £	Fixtures and Fittings £	Office Equipment £	Computer Equipment £	Goodwill POA Magazine £
Brought forward at 1 January 2016	2,000,302	1,229,484	275,000	162,718	229,388	103,711	1
Additions	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Disposals	(975)	-	-	-	-	(975)	-
Carried forward at 31 December 2016 - Cost	1,999,328	1,229,484	275,000	162,718	229,388	102,736	1
- Valuation	0	0	0	0	0	0	-
	1,999,328	1,229,484	275,000	162,718	229,388	102,736	1
DEPRECIATION							
Brought forward at 1 January 2016	492,037	4,401	917	158,770	225,889	102,060	-
Charge for year	34,725	24,590	5,500	2,157	1,341	1,138	-
Revaluation	-	-	-	-	-	-	-
Disposals	(975)	-	-	-	-	(975)	-
Carried forward at 31 December 2016	525,787	28,991	6,417	160,927	227,230	102,223	-
Net book value at 31 December 2016	£1,473,541	£1,200,494	£268,583	£1,791	£2,158	£514	£1
Net book value at 31 December 2015	£1,508,265	£1,225,083	£274,083	£3,948	£3,499	£1,651	£1

Freehold and leasehold properties were revalued as at 31 October 2015 by Mehdi & Ward (Chartered Surveyors); Dacres Commercial (Chartered Surveyors); Stephen Baillie (Estate Agents) and Allied Scotland (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 £535,764 (2014: £546,838).

POA**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2016**

(Continued)

4. DEBTORS	2016	2015
	£	£
SPOA	5,966	6,537
Loans	3,000	14,400
Subscriptions	370,685	361,522
Other debtors	857,525	789,709
Rates and water	6,347	5,577
Repairs	2,153	7,113
VAT recoverable	5,193	4,655
Affiliation fees	20,090	-
Magazine	9,272	-
Printing, postage and stationery	48,786	62,309
Travelling and meeting expenses	4,000	25,649
ULF/WULF/NIULF recoverable costs	28,864	1,103
Learning funds (Note 6)	371,195	359,539
Northern Ireland area and life assurance funds (Note 6)	22,840	22,244
Branch funds (Note 6)	110,463	102,730
	£1,866,379	£1,763,087

5. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	2016	2015
	£	£
Branch refunds	67,375	68,207
Travelling and meeting expenses	10,203	10,296
Salaries and pensions	37,738	8,577
Sundry creditors	56,169	38,950
Learning funds (Note 6)	371,195	359,539
Northern Ireland area and life assurance funds (Note 6)	22,840	22,244
Branch funds (Note 6)	110,463	102,730
	£675,983	£610,543

POA**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2016**

(Continued)

6. 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 4) and as liabilities within creditors (Note 5)

7. MAGAZINE	2016	2015
	£	£
Sales	-	1,104
Advertising	23,405	14,940
	<hr/>	<hr/>
	23,405	16,044
Less: Magazine expenditure	(75,776)	(71,397)
	<hr/>	<hr/>
Net expenditure	£(52,371)	£(55,353)
	<hr/>	<hr/>
8. MOVEMENT ON PROVIDENT BENEFIT FUND	2016	2015
Income	£	£
Bank deposit interest	-	-
Deduct: Provident Benefits:		
Industrial Injury claims	(93,539)	(31,408)
Death Benefits	(129,050)	(134,450)
	<hr/>	<hr/>
	(222,589)	(165,858)
Transfer from Levy Fund	-	-
Contribution to Income and Expenditure Account	226,727	189,869
	<hr/>	<hr/>
Net movement for the year	4,138	24,011
At 1 January 2016	793	(23,218)
	<hr/>	<hr/>
At 31 December 2016	£4,931	£793
	<hr/>	<hr/>

POA**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2016**

(Continued)

	2016 £	2015 £
9. MOVEMENT ON RELIEF FUND		
Member contributions	100,883	93,421
	100,883	93,421
Contribution to Income & Expenditure Account	(135,000)	-
Net movement for the year	(34,117)	93,421
At 1 January 2016	143,931	50,510
At 31 December 2016	£109,814	£143,931
	2016 £	2015 £
10. MOVEMENT ON POLITICAL FUND		
Member contributions	39,285	34,711
Political Fund expenditure	(44,046)	(13,300)
Contribution to Income & Expenditure Account	-	(1,059)
Net movement for the year	(4,761)	20,352
At 1 January 2016	35,499	15,147
At 31 December 2016	£30,738	£35,499
	2016 £	2015 £
11. MOVEMENT ON TRADE DISPUTES FUND		
Member contributions	45,604	-
Net movement for the year	45,604	-
At 1 January 2016	-	-
At 31 December 2016	£45,604	-
	2016 £	2015 £
12. MOVEMENT ON NATIONAL LEVY FUND		
Interest Earned	-	1,574
Deduct: European Legal costs	-	(1,521)
Transfer to Provident Fund	-	-
Net movements for the year	-	53
At 1 January 2016	214,675	214,622
At 31 December 2016	£214,675	£214,675

POA**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2016**

(Continued)

	2016	2015
	£	£
13. MOVEMENT ON ACCUMULATED FUND		
At 1 January 2016	2,982,043	2,910,694
Surplus for the year	(46,833)	71,349
At 31 December 2016	£2,935,210	£2,982,043
	2016	2015
	£	£
14. REVALUATION RESERVE		
At 1 January 2016	1,067,161	1,204,556
Revaluation in year	-	(137,395)
At 31 December 2016	£1,067,161	£1,067,161
The revaluation reserve relates to an unrealised surplus on the revaluation of freehold and leasehold properties (Note 3).		
15. RECONCILIATION OF MOVEMENT IN MEMBERS' FUNDS		
	2016	2015
	£	£
Surplus for the year	(46,833)	71,349
Provident Benefit Fund net movement for the year (Note 8)	4,138	24,011
Relief Fund net movement for the year (Note 9)	(34,117)	93,421
Political Fund net movement for the year (Note 10)	(4,761)	20,352
National Levy Fund movement for the year (Note 12)	-	53
Revaluation reserve (Note 14)	-	(137,395)
Trade Disputes fund net movement for the year (Note 11)	45,604	-
Net income/(reduction) in the year	(35,969)	71,791
Members' Funds at 1 January 2016	4,444,102	4,372,311
Members' Funds at 31 December 2016	£4,408,133	£4,444,102

16. 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.

17. PENSION CONTRIBUTIONS

The POA's contribution to its defined contribution pension schemes was £204,488 (2015: £195,366) in the year.

POA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

(Continued)

	2016 £	2015 £
18. LEASING COMMITMENTS		
The future minimum operating lease payments are as follows:		
Within one year	50,703	133,346
Between one and five years	73,726	78,125
At 31 December 2016	£124,428	£211,471

19. 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 financial statements. However, no provision has been made in respect of outstanding cases in the event of adverse judgements and costs being awarded against the POA.

20. RELATED PARTY TRANSACTIONS

The POA is under the control of its members.

M Rolfe, 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 2016, they were also all trustees of the POA Welfare Fund.

The key management personnel compensation amounted to £450,453 (2015: £433,757).

During the year member contributions to the POA Welfare Fund amounted to £149,649 (2015: £152,185) and at the balance sheet date, an amount was due to the fund of £12,302 (2015: £12,506).

21. 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;
- 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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

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

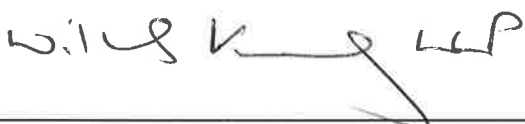
2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

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	Wilkins Kennedy LLP
Address	Bridge House London Bridge London SE1 9QR
Date	2-5-17
Contact name and telephone number	P Barton 01689 827505