

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

**Trade Union's details**

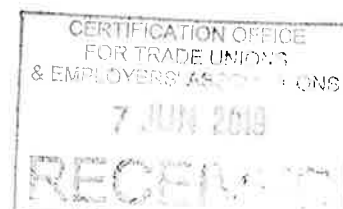
Name of Trade Union:	POA				
Year ended:	31 December 2018				
List number:	264T				
Head or Main Office address:	Cronin House 245 Church Street Edmonton London N9 9HW				
Has the address changed during the year to which the return relates?	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">Yes</td><td style="width: 30px; height: 20px;"></td></tr></table> <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">No</td><td style="width: 30px; height: 20px; text-align: center;">X</td></tr></table> (Tick as appropriate)	Yes		No	X
Yes					
No	X				
Website address (if available)	<a href="http://www.poauk.org.uk">www.poauk.org.uk</a>				
General Secretary:	Stephen Gillan				
Telephone Number:	02088030255				
Contact name for queries regarding the completion of this return:	David Goodwin				
Telephone Number:	01162551880				
E-mail:	david@sturgesshutchinson.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 (including Channel Islands)	Totals
Male	21,616	635			22,251
Female	8,387	263			8,650
Total	30,003	898			<b>A</b> 30,901

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

27101

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

0

## Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Deputy General Secretary	A Darken	J Simpson	May 2018
NEC	C Donovan		May 2018
NEC	T Fullerton		May 2018
NEC		D Cook	May 2018
NEC		S Rigby	May 2018
NEC		T McCarthy	July 2018

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:

## Officers in post

(see note 12)

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

Name of Officer	Position held
S Gillan	General Secretary
J Simpson	Deputy General Secretary
M Fairhurst	Chair
D Todd	Vice Chair
A Baxter	NEC
I Carson	NEC
D Cook	NEC
J Marshall	NEC
T McCarthy	NEC
S Rigby	NEC

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

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		4,353,495
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		4,353,495
<b>Total of all income from members</b>		
<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)	140,008	
<b>Total of other income (as at page 4)</b>		140,008
	<b>Total income</b>	4,493,503
<b>Expenditure</b>		
<b>Benefits to members</b> (as at page 5)	805,241	
<b>Administrative expenses</b> (as at page 10)	3,446,158	
<b>Federation and other bodies</b> (specify)		
EPSU	12,993	
TUC	83,544	
Other	33,395	
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	4,381,331
<b>Surplus (deficit) for year</b>		112,172
<b>Amount of general fund at beginning of year</b>		3,069,009
<b>Amount of general fund at end of year</b>		3,181,181

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

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Endorsement receipts	12,493	
Advertising	13,432	
Contribution from relief fund	114,083	
Total other income		140,008
Total of all other income		140,008

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

	£		£
Representation – Employment Related Issues	640,521	<b>brought forward</b> Education and Training services	41,334
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Magazine	63,358		
Diary	60,028	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	763,907	<b>Total (should agree with figure in General Fund)</b>	805,241

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Provident benefit fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Contribution from levy fund	6,431	
	Contribution from general fund	244,726	
	<b>Total other income as specified</b>		251,157
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Industrial injury		126,357
	Death benefits		124,800
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		251,157
	<b>Surplus (Deficit) for the year</b>		-
	<b>Amount of fund at beginning of year</b>		4,999
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		4,999
	<b>Number of members contributing at end of year</b>		25,929

Fund 3		Fund Account	
Name:	Relief fund	£	£
<b>Income</b>			
	From members		103,903
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		103,903
	<b>Total Income</b>		103,903
<b>Expenditure</b>			
	Benefits to members		
	Contribution to general fund		114,083
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		114,083
	<b>Surplus (Deficit) for the year</b>		(10,180)
	<b>Amount of fund at beginning of year</b>		10,180
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		-
	<b>Number of members contributing at end of year</b>		27,101

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	National levy fund	£	£
Income	From members		
	Investment income (as at page 12)		6,431
	Other income (specify)		
Total other income as specified			6,431
Total Income			6,431
Expenditure	Benefits to members		
	Contribution to provident fund		6,431
	Administrative expenses and other expenditure (as at page 10)		
Total Expenditure			6,431
Surplus (Deficit) for the year			-
Amount of fund at beginning of year			39,312
Amount of fund at the end of year (as Balance Sheet)			39,312
Number of members contributing at end of year			-

Fund 5		Fund Account	
Name:	Trade disputes fund	£	£
Income	From members		47,313
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			47,313
Total Income			47,313
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
Total Expenditure			
Surplus (Deficit) for the year			47,313
Amount of fund at beginning of year			91,106
Amount of fund at the end of year (as Balance Sheet)			138,419
Number of members contributing at end of year			27,101



(See notes 21 to 23)

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)			
	Total other income as specified		
	Total Income		
<b>Expenditure</b>			
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		

## 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	£	40,827
	Investment income (as at page 12)	£	
	Other income (specify)	£	
Total other income as specified			
Total income			40,827
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	31,695
Total expenditure			31,695
Surplus (deficit) for year			9,132
Amount of political fund at beginning of year			31,118
Amount of political fund at the end of year (as Balance Sheet)			40,250
Number of members at end of year contributing to the political fund			22,399
Number of members at end of the year not contributing to the political fund			<del>8,501</del> 4,871
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 (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

## 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>			

### Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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.

[illegible]

### Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

### Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]



**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	£
Contribution to income and expenditure account	31,695
Total	31,695
Total expenditure	31,695

# **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		1,297,329
Salaries and Wages included in above	£1,091,051	
Auditors' fees		15,000
Legal and Professional fees		404,147
Occupancy costs		107,281
Stationery, printing, postage, telephone, etc.		504,420
Expenses of Executive Committee (Head Office)		229,146
Expenses of conferences		204,204
Other administrative expenses (specify)		
Donations		8,150
Branch refunds		71,527
Insurance		60,074
Travel and meeting expenses		268,891
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		31,263
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contribution to provident benefit fund		244,726
<b>Total</b>		<b>3,446,158</b>
Charged to:	General Fund (Page 3)	3,446,158
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>3,446,158</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits Description	Value £	
General Secretary	73,676	10,845	23,303	Car and fuel	13,278	121,102
Deputy General Secretary (Jan – May)	25,235	3,782	10,521	Car and fuel	5,615	45,153
Deputy General Secretary (Jun – Dec)	39,176	5,775	9,348	Car and fuel	7,584	61,883
Chairman	10,000	226				10,226
Vice Chairperson	10,000	226				10,226
Other NEC	10,000	226				10,226
Other NEC	10,000	226				10,226
Other NEC	6,256	127				6,383
Other NEC	6,256	127				6,383
Other NEC	4,167	187				4,354
Other NEC	10,000	226				10,226
Other NEC	3,833	82				3,915
Other NEC	3,833	82				3,915

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,431
Other investment income (specify)			
			6,431
Total investment income			
Credited to:			
General Fund (Page 3)			
Fund (Account 4)			
Fund (Account   )			
Fund (Account   )			
Fund (Account   )			
Fund (Account   )			
Political Fund			
Total Investment Income			

# Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
1,440,159	<b>Fixed Assets</b> (at page 14)		1,408,896
	<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		
2,063,596	Sundry debtors		2,111,521
1,521,803	Cash at bank and in hand		1,860,843
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		3,972,364
5,025,558	<b>Total assets</b>		5,381,260
3,069,009	Fund (Account 1 )		3,181,181
4,999	Fund (Account 2 )		4,999
10,180	Fund (Account 3 )		-
39,312	Fund (Account 4 )		39,312
31,118	Political Fund (Account 1 )		40,250
1,067,161	Revaluation Reserve		1,067,161
91,106	Trade Disputes Fund		138,419
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
712,673	Sundry creditors		909,938
	Accrued expenses		
	Provisions		
	Other liabilities		
5,025,558	<b>Total liabilities</b>		5,381,260
5,025,558	<b>Total assets</b>		5,381,260

## Fixed assets account

(see notes 53 to 57)

	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	1,228,484	275,000	494,842			1,999,326
Additions						
Disposals						
Revaluation/Transfers						
At end of year	1,228,484	275,000	494,842			1,999,326
<b>Accumulated Depreciation</b>						
At start of year	53,580	11,917	493,671			559,168
Charges for year	24,592	5,500	1,171			31,263
Disposals						
Revaluation/Transfers						
At end of year	78,172	17,417	494,842			590,431
<b>Net book value at end of year</b>						
	1,150,312	257,583	-			1,408,895
<b>Net book value at end of previous year</b>						
	1,175,904	263,083	1,171			1,440,158

## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<b>Total quoted</b> (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	<b>Total unquoted</b> (as Balance Sheet)		
	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 checked="" 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 Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	4,504,711	40,827	4,545,538
From Investments	6,431		6,431
Other Income (including increases by revaluation of assets)	391,165		391,165
<b>Total Income</b>	4,902,307	40,827	4,943,134
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	4,753,002	31,695	4,784,697
<b>Funds at beginning of year</b> (including reserves)	4,281,767	31,118	4,312,885
<b>Funds at end of year</b> (including reserves)	4,431,072	40,250	4,471,322
<b>Assets</b>			
Fixed Assets			1,408,896
Investment Assets			
Other Assets			3,972,364
<b>Total Assets</b>			5,381,260
<b>Liabilities</b>			
<b>Total Liabilities</b>			909,938
<b>Net assets (Total Assets less Total Liabilities)</b>			4,471,322

## 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:

For each ballot held please complete the information below:

### Ballot 1

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 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  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

**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? YES / NO

If YES, for each industrial action taken please complete the information below:

#### Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

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.



## Accounting policies

(see notes 84 and 85)

## 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:  Name: <u>STEVE GILLAN</u> Date: <u>30<sup>th</sup> MAY 2019</u>	Chairman's Signature: (or other official whose position should be stated)  Name: <u>JOE SIMPSON</u> Date: <u>5<sup>th</sup> JUNE 2019</u>
--	---

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member's statement is: (see Note 104)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		No	
Has the membership audit certificate been completed? (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):	Sturgess Hutchinson (Leicester) Limited	
Profession(s) or Calling(s):	Chartered Certified Accountants and Statutory Auditors	
Address(es):	21 New Walk Leicester LE1 6TE	
Date:	29/5/2019	
Contact name for enquiries and telephone number:	David Goodwin 0116 255 1880	

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**

### **Independent auditor's report to the members of POA**

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

We have nothing to report in respect of the following matters in relation to which the UK Generally Accepted Accounting Practice requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of members**

As explained more fully in the members' responsibilities statement, the members are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the members are responsible for assessing the POA'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 members either intend to liquidate the POA or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**MR. DAVID GREENWOOD**

(Senior Statutory Auditor)

for and on behalf of

Sturgess Hutchinson (Leicester) Limited

Chartered Certified Accountants and Statutory Auditors

**13 MARCH 2019**

21 New Walk

Leicester

LE1 6TE

## **POA**

### **Independent auditor's report to the members of POA**

#### **Opinion**

We have audited the accounts of POA for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the POA's affairs as at 31 December 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **Basis of 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 the accounts section of our report. We are independent of the POA in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the POA's returns to the tax authorities and assisted with the preparation of the accounts.

#### **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 members' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the members have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the POA'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 accounts are authorised for issue.

#### **Other information**

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The members are responsible for the other information. Our opinion on the accounts 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. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

**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	<i>Sturgess Hutchinson</i>
Name	Sturgess Hutchinson (Leicester) Limited
Address	21 New Walk Leicester LE1 6TE
Date	29/5/2019
Contact name and telephone number	David Goodwin 0116 255 1880

**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	
Office held	
Date	

POA  
The Professional Trades Union for Prison, Correctional and Secure  
Psychiatric Workers

Report and Accounts

31 December 2018

## **POA**

### **Statement of National Executive Committee's Responsibilities**

The National Executive Committee is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Trade Union law requires the members of the National Executive Committee to prepare accounts for each financial year. Under that law the members have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade Union law the members must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Trade Union and of its income and expenditure for that period. In preparing these accounts, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trade Union will continue in operation.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the Trade Union's transactions and disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the accounts comply with the Trade Union & 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.



**POA**  
**Independent auditor's report**  
**to the members of POA**

**Opinion**

We have audited the accounts of POA for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the POA's affairs as at 31 December 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

**Basis of 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 the accounts section of our report. We are independent of the POA in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the POA's returns to the tax authorities and assisted with the preparation of the accounts.

**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 members' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the members have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the POA'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 accounts are authorised for issue.

**Other information**

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The members are responsible for the other information. Our opinion on the accounts 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. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

**POA**  
**Income and Expenditure Account**  
**for the year ended 31 December 2018**

	2018 £	2017 £
<b>Income</b>		
Subscriptions receivable	4,353,495	4,334,826
Endorsement receipts	12,493	5,093
Contribution from Relief Fund	114,083	200,000
<b>Gross profit</b>	<b>4,480,071</b>	<b>4,539,919</b>
Magazine net costs	49,926	63,018
Cost of diary	60,028	48,786
Refunds to branches	71,527	67,375
Payroll costs and superannuation	1,297,329	1,440,835
Expenses to Annual Conference	204,204	245,128
Ballot costs	58,584	70,807
Travel and meeting expenses	498,037	415,467
Printing, stationery, miscellaneous, postage and telephone expenses	445,836	328,007
Audit	15,000	12,100
Cost of EPSU & PSI: Affiliation fee	12,993	8,410
TUC - Affiliation fee	83,544	83,248
GFTU - Affiliation fee	21,324	20,090
Other affiliation fees	12,071	16,093
Rates and utilities	53,000	48,538
Premises expenses	21,080	20,651
Insurance	60,074	52,799
Repairs and renewals	33,201	25,062
Contribution to Provident Benefit Fund	244,726	164,027
Legal and professional charges	1,044,668	1,195,077
Donations	8,150	4,215
Training and courses	41,334	42,985
Depreciation	31,263	33,382
	<b>4,367,899</b>	<b>4,406,120</b>
<b>Surplus for the financial year</b>	<b><u>112,172</u></b>	<b><u>133,799</u></b>

**POA**

**Balance Sheet  
as at 31 December 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Intangible assets	3	1	1
Tangible assets	4	1,408,895	1,440,158
		1,408,896	1,440,159
<b>Current assets</b>			
Debtors	5	2,111,521	2,063,596
Cash at bank and in hand		1,860,843	1,521,803
		3,972,364	3,585,399
<b>Creditors: amounts falling due within one year</b>	6	(909,938)	(712,673)
<b>Net current assets</b>		3,062,426	2,872,726
<b>Net assets</b>		<u>4,471,322</u>	<u>4,312,885</u>
 Provident Benefit Fund	9	4,999	4,999
Relief Fund	10	-	10,180
Political Fund	11	40,250	31,118
Trade Disputes Fund	12	138,419	91,106
National Levy Fund	13	39,312	39,312
Revaluation Reserve	15	1,067,161	1,067,161
Accumulated Fund	14	3,181,181	3,069,009
<b>Members' funds</b>		<u>4,471,322</u>	<u>4,312,885</u>

  
M Fairhurst  
Chairman

  
S Gillan  
General Secretary

Approved by the board on 13<sup>th</sup> MARCH 2019

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

***Subscriptions***

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

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

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

Freehold and leasehold properties were revalued at 31 October 2015.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***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.

## **POA**

### **Notes to the Accounts**

**for the year ended 31 December 2018**

#### ***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

#### ***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.

#### ***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, and any unused funds are separately shown in the Income and Expenditure account.

#### ***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.

#### ***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.

#### ***Trade Disputes Fund***

This fund was originally 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.

#### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

#### ***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 Accounts**  
**for the year ended 31 December 2018**

**2 Audit Information**

The audit report is unqualified.

Senior statutory auditor: Mr David Goodwin  
 Firm: Sturgess Hutchinson (Leicester) Limited  
 Date of audit report: 13 March 2019

**3 Intangible fixed assets**

£

Goodwill:

**Cost**

At 1 January 2018	1
At 31 December 2018	1

**Amortisation**

At 31 December 2018	-
---------------------	---

**Net book value**

At 31 December 2018	1
At 31 December 2017	1

**4 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Office and computer equipment £	Total £
<b>Cost</b>				
At 1 January 2018	1,504,484	162,718	332,124	1,999,326
At 31 December 2018	1,504,484	162,718	332,124	1,999,326
<b>Depreciation</b>				
At 1 January 2018	65,497	162,381	331,290	559,168
Charge for the year	30,092	337	834	31,263
At 31 December 2018	95,589	162,718	332,124	590,431
<b>Net book value</b>				
At 31 December 2018	1,408,895	-	-	1,408,895
At 31 December 2017	1,438,987	337	834	1,440,158

Freehold and leasehold properties were revalued as at 31 October 2015 by Mehdi & Ward (Chartered Surveyors); Dacres Commercial (Chartered Surveyors); Stephen Bailie (Estate Agents) and Allied Scotland (Chartered Surveyors) all of whom are external to the POA, on an open market basis.

**POA****Notes to the Accounts****for the year ended 31 December 2018**

<b>5 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
SPOA	22,352	9,490
Loans	-	250
Subscriptions	407,864	384,440
Rates and water	6,308	2,796
Repairs	4,875	2,640
Vat recoverable	10,627	4,527
Magazine	-	9,622
Printing, postage and stationery	20,310	50,976
Travelling and meeting expenses	923	1,672
ULF/WULF/NIULF recoverable costs	149,340	46,485
Learning funds	516,933	393,404
Northern Ireland area and life assurance funds	5,641	22,895
Branch funds	152,955	174,318
Other debtors	813,393	960,081
	<u>2,111,521</u>	<u>2,063,596</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
SPOA	22,352	-
Branch refunds	44,738	17,819
Travelling and meeting expenses	18,596	7,627
Salaries and pensions	44,859	38,014
Learning funds	516,933	393,404
Northern Ireland area and life assurance funds	5,641	22,895
Branch funds	152,955	174,318
Sundry creditors	103,864	58,596
	<u>909,938</u>	<u>712,673</u>

## POA

### Notes to the Accounts

for the year ended 31 December 2018

#### 7 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 Learning Fund in England and Wales
- POA Northern Ireland Area Fund
- POA Northern Ireland Life Assurance Fund
- POA Scotland

The amounts involved have been shown both as assets of the POA within debtors and as liabilities within creditors.

<b>8 Magazine</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Advertising	13,432	13,082
Less: Magazine expenditure	(63,358)	(76,100)
Net expenditure	<u>(49,926)</u>	<u>(63,018)</u>
 <b>9 Movement on Provident Benefit Fund</b>	 <b>2018</b>	 <b>2017</b>
	<b>£</b>	<b>£</b>
Income		
Deduct provident benefits:		
Industrial injury claims	(126,357)	(166,850)
Death benefits	(124,800)	(178,000)
	<u>(251,157)</u>	<u>(344,850)</u>
Transfer from Levy Fund	6,431	180,891
Contribution from Income and Expenditure Account	244,726	164,027
Net movement for the year	<u>-</u>	<u>68</u>
At 1 January 2018	4,999	4,931
At 31 December 2018	<u>4,999</u>	<u>4,999</u>



**POA**  
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**10 Movement on Relief Fund**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Member contributions	103,903	100,366
Contribution to Income and Expenditure Account	(114,083)	(200,000)
Net movement for the year	(10,180)	(99,634)
At 1 January 2018	10,180	109,814
At 31 December 2018	<u>-</u>	<u>10,180</u>

**11 Movement on Political Fund**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Member contributions	40,827	33,139
Contribution to Income and Expenditure Account	(31,695)	(32,759)
Net movement for the year	9,132	380
At 1 January 2018	31,118	30,738
At 31 December 2018	<u>40,250</u>	<u>31,118</u>

**12 Movement on the Trade Disputes Fund**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Member contributions	47,313	45,502
Net movement for the year	47,313	45,502
At 1 January 2018	91,106	45,604
At 31 December 2018	<u>138,419</u>	<u>91,106</u>

**13 Movement on the National Levy Fund**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Interest earned	6,431	5,528
Transfer to Provident Fund	(6,431)	(180,891)
Net movement for the year	-	(175,363)
At 1 January 2018	39,312	214,675
At 31 December 2018	<u>39,312</u>	<u>39,312</u>

**POA****Notes to the Accounts****for the year ended 31 December 2018****14 Movement on the Accumulated Fund**

	2018 £	2017 £
At 1 January 2018	3,069,009	2,935,210
Surplus for the year	112,172	133,799
At 31 December 2018	<u>3,181,181</u>	<u>3,069,009</u>

**15 Revaluation reserve**

	2018 £	2017 £
At 1 January 2018	1,067,161	1,067,161
At 31 December 2018	<u>1,067,161</u>	<u>1,067,161</u>

**16 Reconciliation of Movement in Members' Funds**

	2018 £	2017 £
Surplus for the year	112,172	133,799
Provident Benefit Fund movement for the year	-	68
Relief Fund net movement for the year	(10,180)	(99,634)
Political fund net movement for the year	9,132	380
National Levy Fund net movement for the year	-	(175,363)
Revaluation reserve	-	-
Trade Disputes Fund net movement for the year	47,313	45,502
Net income for the year	158,437	(95,248)
At 1 January 2018	4,312,885	4,408,133
At 31 December 2018	<u>4,471,322</u>	<u>4,312,885</u>

**17 Pension contributions**

The POA's contribution to its defined contribution pension schemes was £206,278 (2017 - £211,100) in the year.

**18 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.

The potential legal liability in 2019 in the event of adverse judgements is as follows: General matters £825,000, Historic claims £200,000 and Personal Injury £135,000.

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**19 Related party transactions**

The POA is under the control of its members.

M Fairhurst, SP Gillan, A Darken (retired May 2018), T Fullerton (retired May 2018), J Simpson (elected May 2018) and D Todd (elected May 2018) are all members of the National Executive Committee. P Chapple was the Finance Officer of the POA until July 2018, J Simpson and SP Gillan are taking the responsibility for the role of Finance Officers of the POA from July 2018. At the 31 December 2018, they were also trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £312,937 (2017 - £240,764) and at the balance sheet date, an amount was due to the fund of £26,597 (2017 - £25,838).