

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 2020 | | | | |
| List no: | 264T | | | | |
| Head or Main Office address: | Cronin House | | | | |
| | 245 Church Street | | | | |
| | Edmonton | | | | |
| | London | | | | |
| | | | | | |
| Postcode | N9 9HW | | | | |
| Website address (if available) | www.poauk.org.uk | | | | |
| Has the address changed during the year to which the return relates? | Yes | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> | ('X' in appropriate box) |
| General Secretary: | Stephen Gillan | | | | |
| Telephone Number: | 2088030255 | | | | |
| Contact name for queries regarding the completion of this return | David Goodwin | | | | |
| Telephone Number: | 1162551880 | | | | |
| 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

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

| | Number of members at the end of the year | | | | |
|--------------|--|------------------|----------------|--|----------|
| | Great Britain | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | Totals |
| Male | 21,320 | 641 | | | 21,961 |
| Female | 8,978 | 294 | | | 9,272 |
| Other | | | | | |
| Total | 30,298 | 935 | | | A 31,233 |

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

27,441

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

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 |
|---------------|--|---------------------------|----------------|
| NEC | | G WILLETTS | 21.05.20 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|--------|-----------|
| Income | | |
| From Members: Contributions and Subscriptions | | 4,616,574 |
| From Members: Other income from members (specify) | | |
| | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 4,616,574 |
| 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) | 54,037 | |
| Total of other income (as at page 4) | | 54,037 |
| Total income | | 4,670,611 |
| Interfund Transfers IN | | 10,259 |
| Expenditure | | |
| Benefits to members (as at page 5) | | 1,119,717 |
| Administrative expenses (as at page 10) | | 2,975,468 |
| Federation and other bodies (specify) | | |
| EPSU | | |
| TUC | | 107,740 |
| Other | | 32,751 |
| | | |
| Total expenditure Federation and other bodies | | 140,491 |
| Taxation | | |
| | | |
| Total expenditure | | 4,235,676 |
| Interfund Transfers OUT | | |
| | | |
| Surplus (deficit) for year | | 434,935 |
| Amount of general fund at beginning of year | | 3,014,281 |
| Amount of general fund at end of year | | 3,459,475 |

(see notes 19 and 20)

| Description | £ |
|-----------------------------------|--------|
| Federation and other bodies | |
| | |
| Total federation and other bodies | |
| Any Other Sources | |
| Endorsement receipts | 4,170 |
| Advertising | 2,617 |
| Contribution from Relief Fund | |
| NHS Covid-19 | 47,250 |
| Total other sources | 54,037 |
| Total of all other income | 54,037 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|-------------------------------|-----------|---|-----------|
| Representation – | | brought forward | 1,100,788 |
| Employment Related Issues | | Advisory Services | |
| | 1,016,108 | | |
| | | | |
| Representation – | | Other Cash Payments | |
| Non Employment Related Issues | | | |
| | | | |
| | | Education and Training services | |
| | | Training and courses | 18,929 |
| | | | |
| Communications | | | |
| Magazine | 55,875 | | |
| Diary | 28,805 | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | | |
| | | | |
| carried forward | 1,100,788 | Total (should agree with figure in General Fund) | 1,119,717 |

(See notes 21 and 23)

| Fund 2 | | Fund Account | |
|--|---|--------------|----------|
| Name: | Provident Benefit Fund | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| Total other income as specified | | | |
| Total Income | | | |
| Interfund Transfers IN | | | 10,259 |
| Expenditure | Benefits to members | | 462,287 |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | 462,287 |
| | Interfund Transfers OUT | | 10,259 |
| | | | |
| Surplus (Deficit) for the year | | | -462,287 |
| Amount of fund at beginning of year | | | -114,623 |
| Amount of fund at the end of year (as Balance Sheet) | | | -576,910 |
| | | | |
| Number of members contributing at end of year | | | 27,515 |

| Fund 3 | | Fund Account | |
|--|---|--------------|---|
| Name: | Relief Fund | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| Total other income as specified | | | |
| Total Income | | | |
| Interfund Transfers IN | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | | | |
| 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 21 and 23)

| Fund 4 | | Fund Account | |
|--|---|--------------|--------|
| Name: | National Levy Fund | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | 10,259 |
| | Other income (specify) | | |
| | | | |
| | | | |
| Total other income as specified | | | |
| Total Income | | | 10,259 |
| Interfund Transfers IN | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | 10,259 |
| | | | |
| Surplus (Deficit) for the year | | | 10,259 |
| 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 | | 98,538 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| Total other income as specified | | | |
| Total Income | | | 98,538 |
| Interfund Transfers IN | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | | | |
| Surplus (Deficit) for the year | | | 98,538 |
| Amount of fund at beginning of year | | | 236,701 |
| Amount of fund at the end of year (as Balance Sheet) | | | 335,239 |
| | | | |
| Number of members contributing at end of year | | | 27,262 |

(See notes 21 and 23)

| Fund 6 | | Fund Account | |
|--|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| Total other income as specified | | | |
| Total Income | | | |
| Interfund Transfers IN | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | | | |
| 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 | | | |
| Interfund Transfers IN | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | | | |
| 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 21 and 23)

| Fund 8 | | Fund Account | |
|-------------|---|--|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total Income | |
| | | Interfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | |
| | | Interfund Transfers OUT | |
| | | | |
| | | 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 9 | | Fund Account | |
|-------------|---|--|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total Income | |
| | | Interfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | |
| | | Interfund Transfers OUT | |
| | | | |
| | | 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)

£

£

| Political fund account 1 | | To be completed by trade unions which maintain their own political fund | |
|--|---|---|--------|
| | Income | Members contributions and levies | 37,105 |
| | | Investment income (as at page 12) | |
| Other income (specify) | | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total income | 37,105 |
| 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) | | 30,644 |
| | | Total expenditure | 30,644 |
| | | Surplus (deficit) for year | 6,461 |
| | | Amount of political fund at beginning of year | 8,610 |
| | | Amount of political fund at the end of year (as <u>Balance Sheet</u>) | 15,071 |
| | | Number of members at end of year contributing to the political fund | 20,376 |
| | | Number of members at end of the year not contributing to the political fund | 10,857 |
| | | Number of members at end of year who have completed an exemption notice and do not contribute to the political fund | 6,888 |
| 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) | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total expenditure | |
| | | Surplus (deficit) for year | |
| | | Amount held on behalf of trade union political fund at beginning of year | |
| | | Amount remitted to central political | |
| | | Amount held on behalf of central political fund at end of year | |
| | | Number of members at end of year contributing to the political fund | |
| | | Number of members at end of the year not contributing to the political fund | |
| | | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund | |

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

Political fund account expenditure (b)

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

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

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

[illegible]

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

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

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

| Expenditure on the maintenance of any holder of political office | |
|--|---|
| Name of office holder | £ |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | |

Political fund account expenditure (e)

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

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

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

| Name of political party | £ |
|-------------------------|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | |

Political fund account expenditure (f)

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

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

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

| Name of organisation or political party | £ |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | |

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

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

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

Total expenditure

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

£

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Total expenditure

£

(c) the total amount of all other money expended

| | |
|--|--------|
| Contribution to Income and Expenditure Account | 30,644 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

| | | | £ |
|--|-----------|------------------------|-----------|
| Administrative Expenses | | | |
| Remuneration and expenses of staff | | | 1,405,287 |
| Salaries and Wages included in above | 1,184,403 | | |
| Auditors' fees | | | 15,000 |
| Legal and Professional fees | | | 541,147 |
| Occupancy costs | | | 101,076 |
| Stationery, printing, postage, telephone, etc. | | | 570,640 |
| Expenses of Executive Committee (Head Office) | | | 99,146 |
| Expenses of conferences | | | 12,067 |
| Other administrative expenses (specify) | | | |
| Donations | | | 11,116 |
| Branch refunds | | | 75,334 |
| Insurance | | | 56,254 |
| Travel and meeting expenses | | | 58,310 |
| | | | |
| Other Outgoings | | | |
| Depreciation | | | 30,091 |
| | | | |
| Outgoings on land and buildings (specify) | | | |
| | | | |
| Other outgoings (specify) | | | |
| Contribution to Provident Benefit Fund | | | |
| | | | |
| tretert | | | |
| Total | | | 2,975,468 |
| Charged to: | | General Fund (Page 3) | 2,975,468 |
| | | Provident Benefit Fund | |
| | | Relief Fund | |
| | | National Levy Fund | |
| | | Trade Disputes Fund | |
| Total | | | 2,975,468 |

Analysis of officials' salaries and benefits
(see notes 36 to 46 below)

| Office held | Gross Salary | Employers N.I. contributions | Benefits | | | Total |
|--------------------------|--------------|------------------------------------|-----------------------------------|----------------|--------|---------|
| | £ | £ | Pension Contributions £ | Other Benefits | | £ |
| | | | | Description | Value | |
| | | | | | £ | |
| General Secretary | 77,733 | 11,860 | 24,062 | | 15,638 | 129,293 |
| Deputy General Secretary | 70,320 | 10,769 | 22,059 | | 15,310 | 118,458 |
| Chairman | 10,000 | 174 | | | | 10,174 |
| Vice Chair | 10,000 | 174 | | | | 10,174 |
| Other NEC | 10,000 | 174 | | | | 10,174 |
| Other NEC | 10,000 | 174 | | | | 10,174 |
| Other NEC | 10,000 | 174 | | | | 10,174 |
| Other NEC | 10,000 | 174 | | | | 10,174 |
| Other NEC | 10,000 | 174 | | | | 10,174 |
| Other NEC | 5,000 | | | | | 5,000 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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 | | | 10,259 |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | 10,259 |
| | | | |
| | | Total investment income | 10,259 |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | |
| | | Provident Benefit Fund | |
| | | Relief Fund | |
| | | National Levy Fund | 10,259 |
| | | Trade Disputes Fund | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 10,259 |

Balance sheet as at

(see notes 49 to 52)

| Previous Year | | £ | £ |
|---------------|---|---|-----------|
| 1,378,804 | Fixed Assets (at page 14) | | 1,348,713 |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £ ()) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| 1,754,576 | Sundry debtors | | 1,708,554 |
| 1,994,887 | Cash at bank and in hand | | 2,164,780 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| | | | |
| 3,749,463 | Total of other assets | | 3,873,334 |
| 5,128,267 | Total assets | | 5,222,047 |
| 3,014,281 | General fund (page 3) | | 3,459,475 |
| -114,623 | Provident Benefit Fund | | -576,910 |
| | Relief Fund | | |
| 39,312 | National Levy Fund | | 39,312 |
| 236,701 | Trade Disputes Fund | | 335,239 |
| | | | |
| | | | |
| | | | |
| 8,610 | Political Fund Account | | 15,071 |
| 1,067,161 | Revaluation Reserve | | 1,067,161 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Liabilities | | |
| | Amount held on behalf of central trade union political fund | | |
| £876,825 | Sundry creditors | | 882,699 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| £876,825 | Total liabilities | | 882,699 |
| £5,128,267 | Total assets | | 5,222,047 |

Fixed assets account

(see notes 53 to 57)

| | 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 | 494,842 | | | 1,999,326 |
| Additions | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | 1,229,484 | 275,000 | 494,842 | | | 1,999,326 |
| | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | 102,763 | 22,917 | 494,842 | | | 620,522 |
| Charges for year | 24,591 | 5,500 | | | | 30,091 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | 127,354 | 28,417 | 494,842 | | | 650,613 |
| | | | | | | |
| Net book value at end of year | 1,102,130 | 246,583 | | | | 1,348,713 |
| | | | | | | |
| Net book value at end of previous year | 1,126,721 | 252,083 | | | | 1,378,804 |

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) | | |
| | | | |
| | | | |
| | Total quoted (as Balance Sheet) | | |
| | Market Value of Quoted Investment | | |
| | | | |
| Unquoted | Equities | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Government Securities (Gilts) | | |
| | | | |
| | | | |
| | Mortgages | | |
| | | | |
| | | | |
| | Bank and Building Societies | | |
| | | | |
| | | | |
| | Other unquoted investments (to be specified) | | |
| | | | |
| | | | |
| | | | |
| | Total unquoted (as Balance Sheet) | | |
| | Market Value of Unquoted Investments | | |

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|---|-------------------------------------|-------------------------|---------------------|
| Income | | | |
| From Members | 4,715,112 | 37,105 | 4,752,217 |
| From Investments | 10,259 | | 10,259 |
| Other Income (including increases by revaluation of assets) | 54,037 | | 54,037 |
| Total Income | 4,779,408 | 37,105 | 4,816,513 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 4,697,963 | 30,644 | 4,728,607 |
| | | | |
| Funds at beginning of year (including reserves) | 4,242,832 | 8,610 | 4,251,442 |
| Funds at end of year (including reserves) | 4,324,277 | 15,071 | 4,339,348 |
| | | | |
| Assets | | | |
| | Fixed Assets | | 1,348,713 |
| | Investment Assets | | |
| | Other Assets | | 3,873,334 |
| | Total Assets | | 5,222,047 |
| Liabilities | Total Liabilities | | 882,699 |
| Net Assets (Total Assets less Total Liabilities) | | | 4,339,348 |
| | | | |

| Summary sheet | | | |
|--|--|-------------------------|---------------------|
| (see notes 62 to 73) | | | |
| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
| Income | | | |
| From Members | | | |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | | | |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | | | |
| | | | |
| Funds at beginning of year (including reserves) | | | |
| Funds at end of year (including reserves) | | | |
| Assets | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | |
| Total Assets | | | |
| Liabilities | | | |
| Total Liabilities | | | |
| Net Assets (Total Assets less Total Liabilities) | | | |
| | | | |

(see notes 74 to 80)

| | | |
|---|----------------------|--|
| Did the union hold any ballots in respect of industrial action during the return period? | | No |
| If Yes How many ballots were held: <input type="text"/> | | |
| For each ballot held please complete the information below: | | |
| Ballot 1 | | |
| Number of individual who were entitled to vote in the ballot | <input type="text"/> | |
| Number of votes cast in the ballot | <input type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> | 3 |
| | | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> | |
| 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 | | <input type="text"/> |
| Ballot 2 | | |
| Number of individual who were entitled to vote in the ballot | <input type="text"/> | |
| Number of votes cast in the ballot | <input type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> | 3 |
| | | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> | |
| 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 | | <input type="text"/> |
| Ballot 3 | | |
| Number of individual who were entitled to vote in the ballot | <input type="text"/> | |
| Number of votes cast in the ballot | <input type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> | 3 |
| | | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> | |
| 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 | | <input type="text"/> |

Ballot 4

| | |
|---|-----------------------------------|
| Number of individual who were entitled to vote in the ballot | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> ³ |

1-3 should total "Number of votes cast"

| | |
|---|----------------------|
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> |
| 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 | <input type="text"/> |

Ballot 5

| | |
|---|-----------------------------------|
| Number of individual who were entitled to vote in the ballot | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> ³ |

1-3 should total "Number of votes cast"

| | |
|---|----------------------|
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> |
| 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 | <input type="text"/> |

Ballot 6

| | |
|---|-----------------------------------|
| Number of individual who were entitled to vote in the ballot | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> ³ |

1-3 should total "Number of votes cast"

| | |
|---|----------------------|
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input type="text"/> |
| 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 | <input type="text"/> |

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

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or 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

No

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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



Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

| | | | |
|------------------------|--|-----------------------|--|
| Secretary's Signature: |  | Chairman's Signature: |  |
| | | | (or other official whose position should be stated) |
| Name: | STEPHEN GILLAN | Name: | MARK FAIRHURST |
| Date: | 24 MAY 2021 | Date: | 24 MAY 2021 |

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

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

Postcode

LE1 6TE

Date

24/05/2021

Contact name for inquiries and
telephone number:

David Goodwin 0116 255 1880

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

Membership audit certificate

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 reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

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


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

Yes

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 | Sturgess Hutchinson (Leicester) Limited |
| Address | 21 New Walk, Leicester LE1 6TE |
| Date | |
| 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 it 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 | |

Double-click on icon to open guidance

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

Report and Accounts

31 December 2020

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 2020 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 2020 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.

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. This description forms part of our auditor's report.



Mr David Goodwin
(Senior Statutory Auditor)
for and on behalf of
Sturgess Hutchinson (Leicester) Limited
Chartered Certified Accountants and Statutory Auditors
19 March 2021

21 New Walk
Leicester
LE1 6TE

POA
Income and Expenditure Account
for the year ended 31 December 2020

| | 2020 | 2019 |
|---|------------------|------------------|
| | £ | £ |
| Income | | |
| Subscriptions receivable | 4,616,574 | 4,618,930 |
| Endorsement receipts | 4,170 | 4,515 |
| Contribution from Relief Fund | - | 35,171 |
| NHS Covid-19 | 47,250 | - |
| Gross profit | 4,667,994 | 4,658,616 |
| Magazine net costs | 53,258 | 71,618 |
| Cost of diary | 28,805 | 66,331 |
| Refunds to branches | 75,334 | 73,758 |
| Payroll costs and superannuation | 1,405,287 | 1,192,143 |
| Expenses to Annual Conference | 5,409 | 217,717 |
| Expenses to regional meetings and special conferences | 6,658 | 65,187 |
| Ballot costs | 24,068 | 24,433 |
| Travel and meeting expenses | 157,456 | 501,197 |
| Printing, stationery, miscellaneous, postage and telephone expenses | 196,348 | 268,638 |
| Information technology | 229,796 | 202,414 |
| Lease rentals | 120,428 | 76,269 |
| Audit | 15,000 | 15,000 |
| Cost of EPSU & PSI: Affiliation fee | - | 5,765 |
| TUC - Affiliation fee | 107,740 | 96,587 |
| GFTU - Affiliation fee | 22,517 | 21,693 |
| Other affiliation fees | 10,234 | 11,230 |
| Rates and utilities | 60,109 | 68,045 |
| Premises expenses | 11,777 | 15,574 |
| Insurance | 56,254 | 53,194 |
| Repairs and renewals | 29,190 | 37,134 |
| Contribution to Provident Benefit Fund | (10,259) | 164,431 |
| Legal and professional charges | 1,557,255 | 1,508,508 |
| Donations | 11,116 | 13,169 |
| Training and courses | 18,929 | 25,390 |
| Depreciation | 30,091 | 30,091 |
| | 4,222,800 | 4,825,516 |
| Surplus/(deficit) for the financial year | 445,194 | (166,900) |

POA

Balance Sheet as at 31 December 2020

| | Notes | 2020 £ | 2019 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Intangible assets | 3 | 1 | 1 |
| Tangible assets | 4 | 1,348,714 | 1,378,805 |
| | | <u>1,348,715</u> | <u>1,378,806</u> |
| Current assets | | | |
| Debtors | 5 | 1,708,554 | 1,754,576 |
| Cash at bank and in hand | | 2,164,780 | 1,994,887 |
| | | <u>3,873,334</u> | <u>3,749,463</u> |
| Creditors: amounts falling due within one year | 6 | (882,701) | (876,827) |
| Net current assets | | <u>2,990,633</u> | <u>2,872,636</u> |
| Net assets | | <u>4,339,348</u> | <u>4,251,442</u> |
| Provident Benefit Fund | 9 | (576,910) | (114,623) |
| Political Fund | 11 | 15,071 | 8,610 |
| Trade Disputes Fund | 12 | 335,239 | 236,701 |
| National Levy Fund | 13 | 39,312 | 39,312 |
| Revaluation Reserve | 15 | 1,067,161 | 1,067,161 |
| Accumulated Fund | 14 | 3,459,475 | 3,014,281 |
| Members' funds | | <u>4,339,348</u> | <u>4,251,442</u> |



M Fairhurst
Chairman



Approved by the board on 19 March 2021

POA
Notes to the Accounts
for the year ended 31 December 2020

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 2020

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 2020

2 Audit information

The audit report is unqualified.

Senior statutory auditor: Mr David Goodwin
 Firm: Sturgess Hutchinson (Leicester) Limited
 Date of audit report: 19 March 2021

3 Intangible fixed assets

£

Goodwill:

Cost

| | |
|---------------------|----------|
| At 1 January 2020 | 1 |
| At 31 December 2020 | <u>1</u> |

Amortisation

| | |
|---------------------|----------|
| At 31 December 2020 | <u>-</u> |
|---------------------|----------|

Net book value

| | |
|---------------------|----------|
| At 31 December 2020 | <u>1</u> |
| At 31 December 2019 | <u>1</u> |

4 Tangible fixed assets

| | Land and buildings £ | Fixtures and fittings £ | Office and computer equipment £ | Total £ |
|-----------------------|----------------------------|-------------------------------|--|------------------|
| Cost | | | | |
| At 1 January 2020 | 1,504,484 | 162,718 | 332,125 | 1,999,327 |
| At 31 December 2020 | <u>1,504,484</u> | <u>162,718</u> | <u>332,125</u> | <u>1,999,327</u> |
| Depreciation | | | | |
| At 1 January 2020 | 125,679 | 162,718 | 332,125 | 620,522 |
| Charge for the year | 30,091 | - | - | 30,091 |
| At 31 December 2020 | <u>155,770</u> | <u>162,718</u> | <u>332,125</u> | <u>650,613</u> |
| Net book value | | | | |
| At 31 December 2020 | <u>1,348,714</u> | <u>-</u> | <u>-</u> | <u>1,348,714</u> |
| At 31 December 2019 | <u>1,378,805</u> | <u>-</u> | <u>-</u> | <u>1,378,805</u> |

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 2020

| 5 Debtors | 2020 | 2019 |
|--|------------------|------------------|
| | £ | £ |
| SPOA | 20,074 | 19,652 |
| Subscriptions | 426,920 | 425,751 |
| Rates and water | 6,968 | 6,453 |
| Repairs | 5,250 | 4,875 |
| Vat recoverable | 11,162 | 15,171 |
| Affiliation fees | 23,215 | - |
| Printing, postage and stationery | 33,630 | 20,310 |
| ULF/WULF/NIULF recoverable costs | 2,962 | 36,446 |
| Learning funds | 453,699 | 397,005 |
| Northern Ireland area and life assurance funds | 2,486 | 24,191 |
| Branch funds | 192,601 | 156,426 |
| Other debtors | 529,587 | 648,296 |
| | <u>1,708,554</u> | <u>1,754,576</u> |

| 6 Creditors: amounts falling due within one year | 2020 | 2019 |
|---|----------------|----------------|
| | £ | £ |
| SPOA | 20,074 | 23,016 |
| Branch refunds | 81,836 | 60,663 |
| Travelling and meeting expenses | 3,680 | 17,881 |
| Salaries and pensions | - | 44,917 |
| Learning funds | 453,699 | 397,005 |
| Northern Ireland area and life assurance funds | 2,486 | 28,405 |
| Branch funds | 192,601 | 156,426 |
| Sundry creditors | 128,325 | 148,514 |
| | <u>882,701</u> | <u>876,827</u> |

POA
Notes to the Accounts
for the year ended 31 December 2020

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.

| 8 Magazine | 2020 | 2019 |
|----------------------------|-----------------|-----------------|
| | £ | £ |
| Advertising | 2,617 | 14,486 |
| Less: Magazine expenditure | (55,875) | (86,104) |
| Net expenditure | <u>(53,258)</u> | <u>(71,618)</u> |

| 9 Movement on Provident Benefit Fund | 2020 | 2019 |
|--|------------------|------------------|
| | £ | £ |
| Income | | |
| Deduct provident benefits: | | |
| Industrial injury claims | (214,887) | (146,561) |
| Death benefits | (247,400) | (147,700) |
| | <u>(462,287)</u> | <u>(294,261)</u> |
| Transfer from Levy Fund | 10,259 | 10,208 |
| Contribution from Income and Expenditure Account | (10,259) | 164,431 |
| Net movement for the year | <u>(462,287)</u> | <u>(119,622)</u> |
| At 1 January 2020 | (114,623) | 4,999 |
| At 31 December 2020 | <u>(576,910)</u> | <u>(114,623)</u> |

POA
Notes to the Accounts
for the year ended 31 December 2020

| | | |
|--|-------------|-------------|
| 10 Movement on Relief Fund | 2020 | 2019 |
| | £ | £ |
| Member contributions | - | 35,171 |
| Contribution to Income and Expenditure Account | - | (35,171) |
| Net movement for the year | - | - |
| At 1 January 2020 | - | - |
| At 31 December 2020 | - | - |
| 11 Movement on Political Fund | 2020 | 2019 |
| | £ | £ |
| Member contributions | 37,105 | 38,740 |
| Contribution to Income and Expenditure Account | (30,644) | (70,380) |
| Net movement for the year | 6,461 | (31,640) |
| At 1 January 2020 | 8,610 | 40,250 |
| At 31 December 2020 | 15,071 | 8,610 |
| 12 Movement on the Trade Disputes Fund | 2020 | 2019 |
| | £ | £ |
| Member contributions | 98,538 | 98,282 |
| Net movement for the year | 98,538 | 98,282 |
| At 1 January 2020 | 236,701 | 138,419 |
| At 31 December 2020 | 335,239 | 236,701 |
| 13 Movement on the National Levy Fund | 2020 | 2019 |
| | £ | £ |
| Interest earned | 10,259 | 10,208 |
| Transfer to Provident Fund | (10,259) | (10,208) |
| Net movement for the year | - | - |
| At 1 January 2020 | 39,312 | 39,312 |
| At 31 December 2020 | 39,312 | 39,312 |

POA
Notes to the Accounts
for the year ended 31 December 2020

| 14 Movement on the Accumulated Fund | 2020 | 2019 |
|--|------------------|------------------|
| | £ | £ |
| At 1 January 2020 | 3,014,281 | 3,181,181 |
| Surplus for the year | 445,194 | (166,900) |
| At 31 December 2020 | <u>3,459,475</u> | <u>3,014,281</u> |

| 15 Revaluation reserve | 2020 | 2019 |
|-------------------------------|------------------|------------------|
| | £ | £ |
| At 1 January 2020 | 1,067,161 | 1,067,161 |
| At 31 December 2020 | <u>1,067,161</u> | <u>1,067,161</u> |

| 16 Reconciliation of Movement in Members' Funds | 2020 | 2019 |
|--|------------------|------------------|
| | £ | £ |
| Surplus for the year | 445,194 | (166,900) |
| Provident Benefit Fund movement for the year | (462,287) | (119,622) |
| Relief Fund net movement for the year | - | - |
| Political fund net movement for the year | 6,461 | (31,640) |
| National Levy Fund net movement for the year | - | - |
| Revaluation reserve | - | - |
| Trade Disputes Fund net movement for the year | 98,538 | 98,282 |
| Net income for the year | <u>87,906</u> | <u>(219,880)</u> |
| At 1 January 2020 | 4,251,442 | 4,471,322 |
| At 31 December 2020 | <u>4,339,348</u> | <u>4,251,442</u> |

17 Pension contributions

The POA's contribution to its defined contribution pension schemes was £198,477 (2019 - £201,809) 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 2021 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 2020

19 Related party transactions

The POA is under the control of its members.

M Fairhurst, SP Gillan, J Simpson and D Todd are all members of the National Executive Committee. J Simpson and SP Gillan are responsible for the role of Finance Officers of the POA. At the 31 December 2020, they were also trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £324,433 (2019 - £325,250) and at the balance sheet date, an amount was due to the fund of £26,894 (2019 - £26,990).