

# 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 2022		
List no:	264T		
Head or Main Office address:	Cronin House		
	245 Church Street		
	Edmonton		
	London		
Postcode	N9 9HW		
Website address (if available)	<a href="http://www.poauk.org.uk">www.poauk.org.uk</a>		
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](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

# Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses .....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	20,835	639			21,474
Female	9,717	287			10,004
Other					
<b>Total</b>	30,552	926			A 31,478

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

27,611

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

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)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		4,587,935
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		4,587,935
<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)	5,935	
<b>Total of other income (as at page 4)</b>		5,935
<b>Total income</b>		4,593,870
<b>Interfund Transfers IN</b>		187,350
<b>Expenditure</b>		
Benefits to members (as at page 5)		1,061,481
Administrative expenses (as at page 10)		3,130,571
<b>Federation and other bodies</b> (specify)		
EPSU		
TUC		93,659
Other		41,148
<b>Total expenditure Federation and other bodies</b>		134,807
<b>Taxation</b>		
<b>Total expenditure</b>		4,326,859
<b>Interfund Transfers OUT</b>		9,748
<b>Surplus (deficit) for year</b>		267,011
<b>Amount of general fund at beginning of year</b>		3,731,282
<b>Amount of general fund at end of year</b>		4,175,895

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	1,034,968
	918,808	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Training and courses	26,513
Communications			
Magazine	66,247		
Diary	49,913		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	1,034,968	Total (should agree with figure in General Fund)	1,061,481

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Provident Benefit Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Profit on disposal of land and buildings		326,610
	Transfer from revaluation reserve		134,047
	<b>Total other income as specified</b>		460,657
	<b>Total Income</b>		460,657
	Interfund Transfers IN		8,715
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		187,350
	<b>Surplus (Deficit) for the year</b>		460,657
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		282,022
	<b>Number of members contributing at end of year</b>		27,611

Fund 3		Fund Account	
Name:	Relief Fund	£	£
<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>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 21 and 23)

Fund 4		Fund Account	
Name:	National Levy Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		8,715
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		8,715
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		8,715
	<b>Surplus (Deficit) for the year</b>		8,715
	<b>Amount of fund at beginning of year</b>		39,312
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		39,312
	<b>Number of members contributing at end of year</b>		

Fund 5		Fund Account	
Name:	Trade Disputes Fund	£	£
<b>Income</b>			
	From members		91,253
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		91,253
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		91,253
	<b>Amount of fund at beginning of year</b>		179,077
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		270,330
	<b>Number of members contributing at end of year</b>		24,864

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Scotland Fund	£	£
<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>		
	Interfund Transfers IN		9,748
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		9,748
	<b>Total Expenditure</b>		9,748
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-9,748
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

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

(See notes 21 and 23)

Fund 8		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>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 9		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>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

### Political fund account 1

To be completed by trade unions which maintain their own political fund

<b>Income</b>	Members contributions and levies		37,237
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		37,237

**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)	34,285
Total expenditure	34,285
Surplus (deficit) for year	2,952
Amount of political fund at beginning of year	15,071
Amount of political fund at the end of year (as <u>Balance Sheet</u> )	18,023
Number of members at end of year contributing to the political fund	20,736
Number of members at end of the year not contributing to the political fund	10,742
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	6,875

### Political fund account 2

To be completed by trade unions which act as components of a central trade union

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund	
	Funds received back from central political fund	
Other income (specify)		
	Total other income as specified	
	Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	
	Administration expenses in connection with political objects(specify)	
	Non-political expenditure	
	Total expenditure	
	Surplus (deficit) for year	
	Amount held on behalf of trade union political fund at beginning of year	
	Amount remitted to central political	
	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.

[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

[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	£
<b>Total</b>	



**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	£
<b>Total</b>	

**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

[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 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	34,285

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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		1,303,966
Salaries and Wages included in above	1,118,521	
Auditors' fees		15,000
Legal and Professional fees		243,548
Occupancy costs		121,916
Stationery, printing, postage, telephone, etc.		482,146
Expenses of Executive Committee (Head Office)		144,503
Expenses of conferences		323,273
Other administrative expenses (specify)		
Donations		9,784
Branch refunds		82,120
Insurance		63,305
Travel and meeting expenses		109,697
Covid welfare expenses		15,000
Death Benefits		187,350
Ballot costs		1,146
<b>Other Outgoings</b>		
Depreciation		27,817
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contribution to Provident Benefit Fund		
Contribution to Scotland Fund		9,748
Total		3,140,319
Charged to:		
General Fund (Page 3)		3,130,571
Provident Benefit Fund		
Relief Fund		
National Levy Fund		
Trade Disputes Fund		
Scotland Fund		9,748
Total		3,140,319

## 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	82,699	11,291	26,009		10,748	130,747
Deputy General Secretary	74,813	10,145	23,644		10,747	119,349
Chairman	10,394	193				10,587
Vice Chair	10,394	193				10,587
Other NEC	10,394	193				10,587
Other NEC	10,394	193				10,587
Other NEC	10,394	193				10,587
Other NEC	10,394	193				10,587
Other NEC	10,394	193				10,587
Other NEC	10,394	193				10,587

# 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			8,715
Other investment income (specify)			
			8,715
		Total investment income	8,715
		Credited to:	
		General Fund (Page 3)	
		Provident Benefit Fund	
		Relief Fund	
		National Levy Fund	8,715
		Trade Disputes Fund	
		Scotland Fund	
		Political Fund	
		Total Investment Funds	8,715

# Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
1,319,663	Fixed Assets (at page 14)		1,025,188
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (      ) )		
	Unquoted		1
	<b>Total Investments</b>		1
	<b>Other Assets</b>		
	Loans to other trade unions		
1,709,373	Sundry debtors		1,412,812
2,498,994	Cash at bank and in hand		3,874,437
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		5,287,249
4,208,367		<b>Total assets</b>	6,312,438
5,528,029			
3,731,282	General fund (page 3)		4,175,895
	Provident Benefit Fund		282,022
	Relief Fund		
39,312	National Levy Fund		39,312
179,077	Trade Disputes Fund		270,330
	Scotland Fund		
15,071	Political Fund Account		18,023
1,067,161	Revaluation Reserve		933,114
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£496,127	Sundry creditors		593,742
£496,127		<b>Total liabilities</b>	593,742
£5,528,030		<b>Total assets</b>	6,312,438

# 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	1,229,484	275,000	496,547			2,001,031
Additions			2,010			2,010
Disposals	-310,000					-310,000
Revaluation/Transfers						
At end of year	919,484	275,000	498,557			1,693,041
<b>Accumulated Depreciation</b>						
At start of year	152,300	33,917	495,152			681,369
Charges for year	21,844	5,500	473			27,817
Disposals	-41,333					-41,333
Revaluation/Transfers						
At end of year	132,811	39,417	495,625			667,853
Net book value at end of year	786,673	235,583	2,932			1,025,188
Net book value at end of previous year	1,077,184	241,083	1,395			1,319,662



# 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)		
	Goodwill	1	
	Total unquoted (as Balance Sheet)	1	
	Market Value of Unquoted Investments	1	

# 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 £
<b>Income</b>			
From Members	4,679,188	37,237	4,716,425
From Investments	8,715		8,715
Other Income (including increases by revaluation of assets)	466,592		466,592
<b>Total Income</b>	5,154,495	37,237	5,191,732
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	4,336,607	34,285	4,504,939
<b>Funds at beginning of year</b> (including reserves)	5,016,832	15,071	5,031,903
<b>Funds at end of year</b> (including reserves)	5,700,673	18,023	5,718,696
<b>Assets</b>			
	Fixed Assets		1,025,188
	Investment Assets		1
	Other Assets		5,287,249
	<b>Total Assets</b>		6,312,438
<b>Liabilities</b>		<b>Total Liabilities</b>	593,742
<b>Net Assets (Total Assets less Total Liabilities)</b>			5,718,696

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	<b>Total Assets</b>		
<b>Liabilities</b>	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<div style="border: 1px solid black; padding: 2px 10px;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> <b>Ballot 1</b> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;">                     Number of individual who were entitled to vote in the ballot                 </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> <b>Number of votes cast in the ballot</b> </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;">                     Number of Individuals answering "Yes" to the question                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;">                     Number of individuals answering "No" to the question                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;">                     Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;">                     1-3 should total "Number of votes cast"                 </div> <div style="margin-top: 10px;">                     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                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div> <div style="margin-top: 10px; font-size: 8px;">                     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                 </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div>		

**Ballot 4**

Number of individual 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"**

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

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

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

**Ballot 5**

Number of individual 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"**

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

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

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

**Ballot 6**

Number of individual 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"**

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

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

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

**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:	30 May 2023	Date:	30 May 2023

## 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	<b>Y</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>Y</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>Y</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>Y</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>Y</b>	No	
A member statement is: (see Note 80)	Enclosed	<b>Y</b>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>Y</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>Y</b>	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	30/05/2023	
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	30/05/2023
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	

**Double-click on icon to open guidance**



POA

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

Report and Accounts

31 December 2022

## **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 2022 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 2022 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**

In auditing the financial statements, we have concluded that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **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](http://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  
16 March 2023

21 New Walk  
Leicester  
LE1 6TE

**POA**  
**Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Subscriptions receivable	4,587,935	4,594,152
Endorsement receipts	5,265	5,159
Union Learning and Learn Direct surplus	-	230,765
NHS Covid-19	-	-
<b>Gross profit</b>	<b>4,593,200</b>	<b>4,830,076</b>
Magazine net costs	65,577	64,143
Cost of diary	49,913	35,114
Refunds to branches	82,120	77,425
Payroll costs and superannuation	1,303,966	1,514,025
Expenses to Annual Conference	295,544	229
Expenses to regional meetings and special conferences	27,729	-
Ballot costs	1,146	-
Travel and meeting expenses	254,200	181,002
Printing, stationery, miscellaneous, postage and telephone expenses	69,243	44,361
Unrecoverable VAT	136,739	101,313
Information technology	181,821	281,457
Lease rentals	94,343	126,130
Audit	15,000	15,000
Cost of EPSU & PSI: Affiliation fee	-	-
TUC - Affiliation fee	93,659	100,845
GFTU - Affiliation fee	26,079	21,032
Other affiliation fees	15,069	13,300
Contribution to Scotland Fund	9,748	-
Rates and utilities	60,358	66,082
Premises expenses	5,862	4,417
Insurance	63,305	50,598
Repairs and renewals	55,696	105,646
Contribution from Provident Benefit Fund	(187,350)	(10,266)
Covid Welfare expenses	15,000	24,117
Legal and professional charges	1,162,356	1,167,331
Death Benefits	187,350	199,300
Donations	9,784	4,197
Training and courses	26,513	17,725
Depreciation	27,817	30,757
	<b>4,148,587</b>	<b>4,235,280</b>
<b>Surplus for the financial year</b>	<b>444,613</b>	<b>594,796</b>

# POA

## Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	3	1	1
Tangible assets	4	1,025,188	1,319,662
		<u>1,025,189</u>	<u>1,319,663</u>
<b>Current assets</b>			
Debtors	5	1,412,812	1,709,373
Cash at bank and in hand		3,874,437	2,498,994
		<u>5,287,249</u>	<u>4,208,367</u>
<b>Creditors: amounts falling due within one year</b>	6	(593,742)	(496,127)
<b>Net current assets</b>		<u>4,693,507</u>	<u>3,712,240</u>
<b>Net assets</b>		<u>5,718,696</u>	<u>5,031,903</u>
Provident Benefit Fund	9	282,022	-
Political Fund	10	18,023	15,071
Trade Disputes Fund	11	270,330	179,077
National Levy Fund	12	39,312	39,312
Scotland Fund	13	-	-
Revaluation Reserve	15	933,114	1,067,161
Accumulated Fund	14	4,175,895	3,731,282
<b>Members' funds</b>		<u>5,718,696</u>	<u>5,031,903</u>



M Fairhurst  
Chairman



S Gillan  
General Secretary

Approved by the board on 15 March 2023

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**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 2022**

#### ***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.

#### ***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 2022**

**2 Audit information**

The audit report is unqualified.

Senior statutory auditor:	Mr David Goodwin
Firm:	Sturgess Hutchinson (Leicester) Limited
Date of audit report:	16 March 2023

**3 Intangible fixed assets**

£

Goodwill:

**Cost**

At 1 January 2022	1
-------------------	---

At 31 December 2022	1
---------------------	---

**Amortisation**

At 31 December 2022	-
---------------------	---

**Net book value**

At 31 December 2022	1
---------------------	---

At 31 December 2021	1
---------------------	---

**4 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Office and computer equipment £	Total £
<b>Cost</b>				
At 1 January 2022	1,504,484	162,718	333,830	2,001,032
Additions	-	-	2,010	2,010
Disposals	(310,000)	-	-	(310,000)
At 31 December 2022	1,194,484	162,718	335,840	1,693,042
<b>Depreciation</b>				
At 1 January 2022	186,217	162,718	332,435	681,370
Charge for the year	27,344	-	473	27,817
On disposals	(41,333)	-	-	(41,333)
At 31 December 2022	172,228	162,718	332,908	667,854
<b>Net book value</b>				
At 31 December 2022	1,022,256	-	2,932	1,025,188
At 31 December 2021	1,318,267	-	1,395	1,319,662

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.

All properties are subject to professional valuation when the executive committee considers that the valuations may have changed significantly. In the interim the executive committee considers the valuations and makes any adjustments required. In the opinion of the executive committee there has been no change in value in the year (2021 - £nil change).

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>5 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
SPOA	18,534	22,635
Subscriptions	420,000	424,644
Rates and water	4,991	6,969
Prepayments	59,335	37,264
Vat recoverable	19,106	10,724
Printing, postage and stationery	43,596	34,470
Learning funds	13,260	15,643
Northern Ireland area and life assurance funds	27,721	2,486
Branch funds	195,771	148,490
Other debtors	610,498	1,006,048
	<u>1,412,812</u>	<u>1,709,373</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
SPOA	18,534	22,635
Branch refunds	136,200	109,528
Travelling and meeting expenses	3,305	3,016
Salaries and pensions	-	34,159
Learning funds	13,260	15,643
Northern Ireland area and life assurance funds	27,721	2,486
Branch funds	195,771	148,490
Sundry creditors	198,951	160,170
	<u>593,742</u>	<u>496,127</u>

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Advertising	670	6,695
Less: Magazine expenditure	(66,247)	(70,838)
Net expenditure	<u>(65,577)</u>	<u>(64,143)</u>

<b>9 Movement on Provident Benefit Fund</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income		
Profit on disposal of land and buildings	326,610	-
Transfer from Revaluation Reserve	134,047	-
	<u>460,657</u>	<u>-</u>
Transfer from Accumulated Fund	-	576,910
Transfer from Levy Fund	8,715	10,266
Contribution to Death Benefits	(187,350)	(10,266)
Net movement for the year	<u>282,022</u>	<u>576,910</u>
At 1 January 2022	-	(576,910)
At 31 December 2022	<u>282,022</u>	<u>-</u>

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>10 Movement on Political Fund</b>	<b>2022 £</b>	<b>2021 £</b>
Member contributions	37,237	37,356
Contribution to Income and Expenditure Account	(34,285)	(37,356)
Net movement for the year	2,952	-
At 1 January 2022	15,071	15,071
At 31 December 2022	18,023	15,071

<b>11 Movement on the Trade Disputes Fund</b>	<b>2022 £</b>	<b>2021 £</b>
Member contributions	91,253	97,759
Net movement for the year	91,253	97,759
At 1 January 2022	179,077	81,318
At 31 December 2022	270,330	179,077

<b>12 Movement on the National Levy Fund</b>	<b>2022 £</b>	<b>2021 £</b>
Interest earned	8,715	10,266
Transfer to Provident Fund	(8,715)	(10,266)
Net movement for the year	-	-
At 1 January 2022	39,312	39,312
At 31 December 2022	39,312	39,312

<b>13 Movement on the Scotland Fund</b>	<b>2022 £</b>	<b>2021 £</b>
Contribution from Income and Expenditure Account	9,748	-
Rent of Scotland Office	(9,748)	-
Net movement for the year	-	-
At 1 January 2022	-	-
At 31 December 2022	-	-

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>14 Movement on the Accumulated Fund</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 January 2022	3,731,282	3,713,396
Transfer to Provident Benefit Fund	-	(576,910)
Surplus for the year	444,613	594,796
At 31 December 2022	<u>4,175,895</u>	<u>3,731,282</u>

<b>15 Revaluation reserve</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 January 2022	1,067,161	1,067,161
Transfer to Provident Benefit Fund on disposal of land and buildings	(134,047)	-
At 31 December 2022	<u>933,114</u>	<u>1,067,161</u>

<b>16 Reconciliation of Movement in Members' Funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	444,613	594,796
Transfer from General Fund to Provident Benefit Fund	-	(576,910)
Provident Benefit Fund movement for the year	282,022	576,910
Relief Fund net movement for the year	-	-
Political fund net movement for the year	2,952	-
National Levy Fund net movement for the year	-	-
Revaluation reserve	(134,047)	-
Trade Disputes Fund net movement for the year	91,253	97,759
Net income for the year	<u>686,793</u>	<u>692,555</u>
At 1 January 2022	5,031,903	4,339,348
At 31 December 2022	<u>5,718,696</u>	<u>5,031,903</u>

**17 Prior year adjustment**

In a prior year legal expenditure paid from the Trade Disputes Fund was incorrectly allocated to legal expenses in the Income and Expenditure Account and General Fund. This has been corrected in the opening balances on the Trade Disputes Fund and the General Fund. There is no effect on the Income and Expenditure Account or Net Assets.

**18 Pension contributions**

The POA's contribution to its defined contribution pension schemes was £185,444 (2021 - £202,823) in the year.

**POA**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**19 Contingent liabilities**

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

The potential legal liability in 2022 in the event of adverse judgements is as follows: General matters £600,000 (2021 - £600,000), Historic claims £Nil (2021 - £Nil) and Personal Injury £Nil (2021 - £Nil).

Death benefits are charged to the Income and Expenditure Account in the year in which they are paid. The benefit is paid on the death of current members. There are currently 41 Honorary Life Members who will also have a death benefit paid on their death and whose membership will not end before death. At the current death benefit of £5,600 this is a potential liability of £229,600.

**20 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 2022, they were also trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £311,086 (2021 - £318,136) and at the balance sheet date, an amount was due to the fund of £25,801 (2021 - £26,059).