

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 2023		
List no:	264T		
Head or Main Office address:	Cronin House		
	245 Church Street		
	Edmonton		
	London		
Postcode	N9 9HW		
Website address (if available)	www.poa.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:	020 88030255		
Contact name for queries regarding the completion of this return	David Goodwin		
Telephone Number:	0116 2551880		
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:

returns@certoffice.org

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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
	33,263	1,026			34,289
Total	33,263	1,026			A 34,289

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

30,328

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

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

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.

Name of Officer	Position held and date elected
S Gillan	General Secretary May 2020
J Simpson	Deputy General Secretary May 2023
M Fairhurst	Chair August 2021
D Todd	Vice Chair May 2023
G Willets	NEC May 2020
I Carson	NEC May 2023
D Cook	NEC May 2023
J Marshall	NEC May 2023
T McCarthy	NEC May 2020
S Rigby	NEC May 2023

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Endorsement receipts	5,729
Advertising	2,570
Transfer from revaluation reserve	310,686
Total other sources	318,985
Total of all other income	318,985

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	1,230,511
Legal fees	1,086,035	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Training and courses	55,442
Communications			
Magazine	88,761		
Diary	55,715		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	1,230,511	Total (should agree with figure in General Fund)	1,285,953

(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		59,476
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		186,300
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		282,022
	Amount of fund at the end of year (as Balance Sheet)		155,198
	Number of members contributing at end of year		28,728

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		

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	38,105
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	38,105
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)		53,433
		Total expenditure	53,433
		Surplus (deficit) for year	-15,328
		Amount of political fund at beginning of year	18,023
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	2,695
		Number of members at end of year contributing to the political fund	22,136
		Number of members at end of the year not contributing to the political fund	12,153
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	8,192
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure			
	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		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	

**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	53,433

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	1,267,881
Salaries and Wages included in above	1,073,970
Auditors' fees	16,500
Legal and Professional fees	105,757
Occupancy costs	147,860
Stationery, printing, postage, telephone, etc.	616,655
Expenses of Executive Committee (Head Office)	169,491
Expenses of conferences	303,021
Other administrative expenses (specify)	
Donations	12,224
Branch refunds	89,490
Insurance	47,931
Travel and meeting expenses	121,617
Covid welfare expenses	9,500
Death benefits	186,300
Ballot costs	42,656
Depreciation	25,932
Other Outgoings	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Contribution to Scotland Fund	34,760
tretert	
Total	3,197,575
Charged to:	
General Fund (Page 3)	3,162,815
Provident Benefit Fund	
Relief Fund	
National Levy Fund	
Trade Disputes Fund	
Scotland Fund	34,760
Total	3,197,575

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	87,247	11,694	27,374	4,347	130,662	
Deputy General Secretary	78,928	10,546	24,878	4,346	118,698	
Chair	11,547	338			11,885	
Vice Chair	11,547	338			11,885	
Other NEC	11,547	338			11,885	
Other NEC	11,547	338			11,885	
Other NEC	11,547	338			11,885	
Other NEC	11,547	338			11,885	
Other NEC	11,547	338			11,885	
Other NEC	11,547	338			11,885	

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			59,476
Other investment income (specify)			
			59,476
		Total investment income	59,476
		Credited to:	
		General Fund (Page 3)	
		Provident Benefit Fund	
		Relief Fund	
		National Levy Fund	59,476
		Trade Disputes Fund	
		Scotland Fund	
		Political Fund	
		Total Investment Funds	59,476

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	919,484	275,000	498,558			1,693,042
Additions			6,270			6,270
Disposals						
Revaluation/Transfers	43,016	100,000				143,016
At end of year	962,500	375,000	504,828			1,842,328
Accumulated Depreciation						
At start of year	132,811	39,417	495,626			667,854
Charges for year	18,744	5,496	1,692			25,932
Disposals						
Revaluation/Transfers	-151,555	-44,913				-196,468
At end of year			497,318			497,318
Net book value at end of year	962,500	375,000	7,510			1,345,010
Net book value at end of previous year	786,673	235,583	2,932			1,025,188

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	4,932,685	38,105	4,970,790
From Investments	59,476		59,476
Other Income (including increases by revaluation of assets)	318,985		318,985
Total Income	5,311,146	38,105	5,378,049
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	4,628,047	53,433	4,681,480
Funds at beginning of year (including reserves)	5,700,673	18,023	5,718,696
Funds at end of year (including reserves)	6,412,570	2,695	6,415,265
Assets			
Fixed Assets			1,345,010
Investment Assets			1
Other Assets			5,761,419
		Total Assets	7,106,430
Liabilities		Total Liabilities	1,062,284
Net Assets (Total Assets less Total Liabilities)			6,415,265

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?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" 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 style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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 style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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 style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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 style="width: 60px;" 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

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	<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

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	<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

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

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 copy and paste your electronic signature here

Secretary's Signature:	Chairman's Signature:
Name: STEPHEN GILLAN	Name: MARK FAIRHURST <small>(or other official whose position should be stated)</small>
Date: 30 May 2024	Date: 30 May 2024

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)

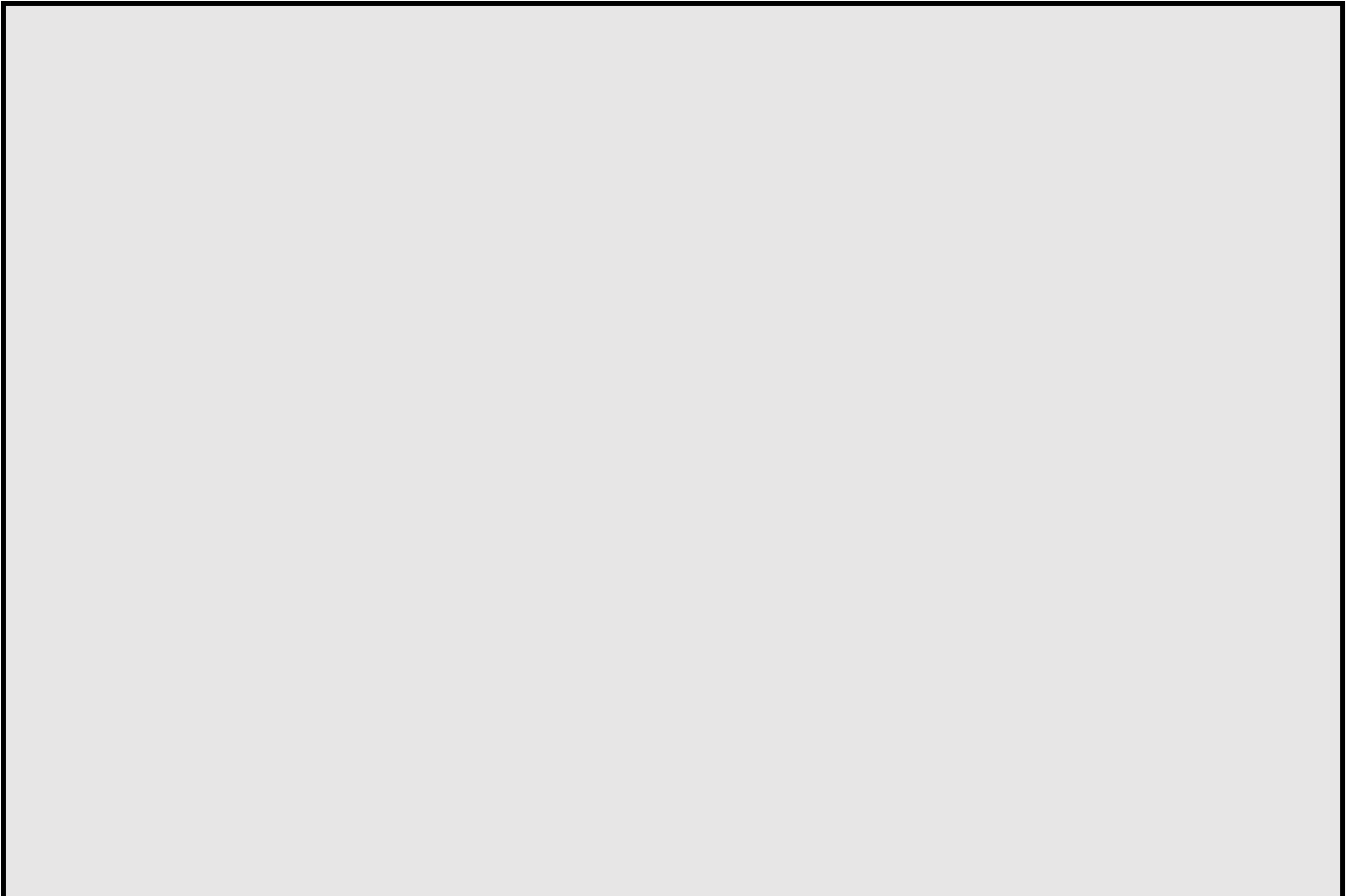
Please explain in your report overleaf or attached

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

--

Address(es):

21 New Walk

--

Leicester

--

--

--

--

--

Postcode

LE1 6TE

--

Date

30/05/2024

--

Contact name for inquiries and
telephone number:

David Goodwin 0116 2551880

--

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

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

Report and Accounts

31 December 2023

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 2023 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 2023 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. 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
13 March 2024

21 New Walk

Leicester

LE1 6TE

POA
Income and Expenditure Account
for the year ended 31 December 2023

	2023	2022
	£	£
Income		
Subscriptions receivable	4,831,896	4,587,935
Endorsement receipts	5,729	5,265
Union Learning and Learn Direct surplus	-	-
NHS Covid-19	-	-
Gross profit	4,837,625	4,593,200
Magazine net costs	86,191	65,577
Cost of diary	55,715	49,913
Refunds to branches	89,490	82,120
Payroll costs and superannuation	1,267,881	1,303,966
Expenses to Annual Conference	256,136	295,544
Expenses to Scotland Annual Conference	46,885	27,729
Ballot costs	42,656	1,146
Travel and meeting expenses	291,108	254,200
Printing, stationery, miscellaneous, postage and telephone expenses	75,216	69,243
Unrecoverable VAT	266,278	136,739
Information technology	189,333	181,821
Lease rentals	85,828	94,343
Audit	16,500	15,000
TUC - Affiliation fee	96,411	93,659
GFTU - Affiliation fee	25,811	26,079
Other affiliation fees	22,297	15,069
Contribution to Scotland Fund	34,760	9,748
Rates and utilities	81,227	60,358
Premises expenses	10,661	5,862
Insurance	47,931	63,305
Repairs and renewals	55,972	55,696
Contribution from Provident Benefit Fund	(186,300)	(187,350)
Covid Welfare expenses	9,500	15,000
Legal and professional charges	1,191,792	1,162,356
Death Benefits	186,300	187,350
Donations	12,224	9,784
Training and courses	55,442	26,513
Depreciation	25,932	27,817
	4,439,177	4,148,587
Surplus for the financial year	398,448	444,613

POA

Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	3	1	1
Tangible assets	4	1,345,010	1,025,188
		<u>1,345,011</u>	<u>1,025,189</u>
Current assets			
Debtors	5	1,273,759	1,412,812
Cash at bank and in hand		4,487,660	3,874,437
		<u>5,761,419</u>	<u>5,287,249</u>
Creditors: amounts falling due within one year	6	(691,165)	(593,742)
Net current assets		<u>5,070,254</u>	<u>4,693,507</u>
Net assets		<u>6,415,265</u>	<u>5,718,696</u>
Provident Benefit Fund	9	155,198	282,022
Political Fund	10	2,695	18,023
Trade Disputes Fund	11	371,119	270,330
National Levy Fund	12	39,312	39,312
Revaluation Reserve	15	961,912	933,114
Accumulated Fund	14	4,885,029	4,175,895
Members' funds		<u>6,415,265</u>	<u>5,718,696</u>



M Fairhurst
Chairman



S Gillan
General Secretary

Approved by the board on 13 March 2024

POA
Notes to the Accounts
for the year ended 31 December 2023

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 December 2023.

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 2023

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 2023

2 Audit information

The audit report is unqualified.

Senior statutory auditor: Mr David Goodwin
 Firm: Sturgess Hutchinson (Leicester) Limited
 Date of audit report: 13 March 2024

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 January 2023	1
At 31 December 2023	<u>1</u>
Amortisation	
At 31 December 2023	<u>-</u>
Net book value	
At 31 December 2023	<u>1</u>
At 31 December 2022	<u>1</u>

4 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Office and computer equipment £	Total £
Cost				
At 1 January 2023	1,194,484	162,718	335,840	1,693,042
Additions	-	-	6,270	6,270
Surplus on revaluation	143,016	-	-	143,016
At 31 December 2023	<u>1,337,500</u>	<u>162,718</u>	<u>342,110</u>	<u>1,842,328</u>
Depreciation				
At 1 January 2023	172,228	162,718	332,908	667,854
Charge for the year	24,240	-	1,692	25,932
Surplus on revaluation	(196,468)	-	-	(196,468)
At 31 December 2023	<u>-</u>	<u>162,718</u>	<u>334,600</u>	<u>497,318</u>
Net book value				
At 31 December 2023	<u>1,337,500</u>	<u>-</u>	<u>7,510</u>	<u>1,345,010</u>
At 31 December 2022	<u>1,022,256</u>	<u>-</u>	<u>2,932</u>	<u>1,025,188</u>

Freehold and leasehold properties were revalued as at 31 December 2023 by MW Chartered Surveyors; Dacres Commercial (Chartered Surveyors) and Bailie Property (Estate Agents) 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 was no change in value in 2022.

POA
Notes to the Accounts
for the year ended 31 December 2023

5 Debtors	2023	2022
	£	£
SPOA	21,066	18,534
Subscriptions	424,574	420,000
Rates and water	8,383	4,991
Prepayments	53,172	59,335
Vat recoverable	16,103	19,106
Printing, postage and stationery	33,667	43,596
Learning funds	9,203	13,260
Northern Ireland area and life assurance funds	27,832	27,721
Branch funds	215,884	195,771
Other debtors	463,875	610,498
	<u>1,273,759</u>	<u>1,412,812</u>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
SPOA	21,066	18,534
Branch refunds	166,695	136,200
Travelling and meeting expenses	5,533	3,305
Learning funds	9,203	13,260
Northern Ireland area and life assurance funds	27,832	27,721
Branch funds	215,884	195,771
Sundry creditors	244,952	198,951
	<u>691,165</u>	<u>593,742</u>

POA
Notes to the Accounts
for the year ended 31 December 2023

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	2023	2022
	£	£
Advertising	2,570	670
Less: Magazine expenditure	(88,761)	(66,247)
Net expenditure	<u>(86,191)</u>	<u>(65,577)</u>
9 Movement on Provident Benefit Fund	2023	2022
	£	£
Income		
Profit on disposal of land and buildings	-	326,610
Transfer from Revaluation Reserve	-	134,047
Industrial injury claims	-	-
Death benefits	-	-
	<u>-</u>	<u>460,657</u>
Transfer from Accumulated Fund	-	-
Transfer from Levy Fund	59,476	8,715
Deduct provident benefits:		
Contribution to Death Benefits	(186,300)	(187,350)
Net movement for the year	<u>(126,824)</u>	<u>282,022</u>
At 1 January 2023	282,022	-
At 31 December 2023	<u>155,198</u>	<u>282,022</u>

POA
Notes to the Accounts
for the year ended 31 December 2023

10 Movement on Political Fund	2023	2022
	£	£
Member contributions	38,105	37,237
Contribution to Income and Expenditure Account	(53,433)	(34,285)
Net movement for the year	<u>(15,328)</u>	<u>2,952</u>
At 1 January 2023	18,023	15,071
At 31 December 2023	<u>2,695</u>	<u>18,023</u>
11 Movement on the Trade Disputes Fund	2023	2022
	£	£
Member contributions	100,789	91,253
Net movement for the year	<u>100,789</u>	<u>91,253</u>
At 1 January 2023	270,330	179,077
At 31 December 2023	<u>371,119</u>	<u>270,330</u>
12 Movement on the National Levy Fund	2023	2022
	£	£
Interest earned	59,476	8,715
Transfer to Provident Fund	(59,476)	(8,715)
Net movement for the year	<u>-</u>	<u>-</u>
At 1 January 2023	39,312	39,312
At 31 December 2023	<u>39,312</u>	<u>39,312</u>
13 Movement on the Scotland Fund	2023	2022
	£	£
Contribution from Income and Expenditure Account	34,760	9,748
Rent of Scotland Office	(34,760)	(9,748)
Net movement for the year	<u>-</u>	<u>-</u>
At 1 January 2023	-	-
At 31 December 2023	<u>-</u>	<u>-</u>

POA
Notes to the Accounts
for the year ended 31 December 2023

14 Movement on the Accumulated Fund	2023	2022
	£	£
At 1 January 2023	4,175,895	3,731,282
Transfer to Provident Benefit Fund	-	-
Transfer from Revaluation Reserve	310,686	-
Surplus for the year	398,448	444,613
	<hr/>	<hr/>
At 31 December 2023	<u>4,885,029</u>	<u>4,175,895</u>

15 Revaluation reserve	2023	2022
	£	£
At 1 January 2023	933,114	1,067,161
Gain on revaluation of land and buildings	339,484	-
Transfer to Provident Benefit Fund on disposal of land and buildings	-	(134,047)
Transfer to General Fund	(310,686)	-
	<hr/>	<hr/>
At 31 December 2023	<u>961,912</u>	<u>933,114</u>

16 Reconciliation of Movement in Members' Funds	2023	2022
	£	£
Surplus for the year	398,448	444,613
Transfer from Revaluation Reserve to General Fund	310,686	-
Provident Benefit Fund movement for the year	(126,824)	282,022
Relief Fund net movement for the year	-	-
Political fund net movement for the year	(15,328)	2,952
National Levy Fund net movement for the year	-	-
Revaluation reserve	28,798	(134,047)
Trade Disputes Fund net movement for the year	100,789	91,253
	<hr/>	<hr/>
Net income for the year	696,569	686,793
At 1 January 2023	5,718,696	5,031,903
	<hr/>	<hr/>
At 31 December 2023	<u>6,415,265</u>	<u>5,718,696</u>

17 Pension contributions

The POA's contribution to its defined contribution pension schemes was £183,911 (2022 - £185,444) in the year.

POA
Notes to the Accounts
for the year ended 31 December 2023

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 2023 in the event of adverse judgements is as follows: Pension cases £375,000 (2022 - £100,000) and Other General matters £100,000 (2022 - £500,000).

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 44 (2022 - 41) Honorary Life Members who will have 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 £246,400 (2022 - £229,600).

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 2023, they were also trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £329,545 (2022 - £311,086) and at the balance sheet date, an amount was due to the fund of £28,565 (2022 - £25,801).

Membership audit certificate

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

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

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 information 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 2551880

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	



Document

Double-click on icon to open guidance