Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	BRITISH AIRLINE PILOTS ASSOCIATION
Year ended:	31 December 2024
List no:	
Head or Main Office address:	1st Floor, East Suite,
	1 Heathrow Boulevard,
	286 Bath Road,
	West Drayton,
	London
Postcode	UB7 0DQ
Website address (if available)	www.balpa.org
Has the address changed during the year to which the return relates?	Yes [ ] No [x] ('X' in appropriate box)
General Secretary:	Amy Leversidge
Telephone Number:	020 8476 4000
Contact name for queries regarding the completion of this return	Linda McLachlan
Telephone Number:	07301 334872
E-mail:	lindamclachlan@balpa.org

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

Contents

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**
	13,032	228	104	918	14,282
Total	13,032	228	104	918	A 14,282

Number of members at end of year contributing to the General Fund	12,783
Number of members included in totals box 'A' above for whom no home or authorised address is held:	44

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
National Executove Council	Adam Walker		08.11.2024
National Executove Council	Simon Morgan		08.11.2024
National Executove Council	David Heaven		08.11.2024
Custodian Trustee	John Hatton	Caroline Clifford	20.09.2024

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.

Name of Officer	Position held and date elected
Paul Copland	National Executive Council - 05.11.2023
Simon Williams	National Executive Council - 05.11.2023
Andrew Hammond	National Executive Council - 05.11.2021
Hugh Shiels	National Executive Council- 08.11.2024
John Bell	National Executive Council - 07.11.2023
Kate Beesley	National Executive Council - 05.11.2023
Mark Karim	National Executive Council - 05.11.2023
Michael Davidson	National Executive Council- 05.11.2023
Sean Casey	National Executive Council - 05.11.2023
Alishia Bateman	National Executive Council - 08.11.2024
Gavin Hall	National Executive Council - 08.11.2024
Jo Duffy	National Executive Council- 08.11.2024
Leo Nugent	National Executive Council - 08.11.2024
Samantha Walkinshaw	National Executive Council - 08.11.2024
David Boys	Custodian Trustee -08.01.2020
Dane Handley	Custodian Trustee - 04.11.2021
Caroline Clifford	Custodian Trustee - 20.09.2024
David Kirk	Custodian Trustee - 04.11.2021
Amy Leversidge	National Executive Council - 08.01.2024

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		7,940,542
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		7,940,542
Investment income (as at page 12)		400,215
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,322,976	
Total of other income (as at page 4)		2,322,976
Total income		10,663,733
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		398,041
Administrative expenses (as at page 10)		5,364,697
Federation and other bodies (specify)		
IFALPA		110,524
ECA		234,737
TUC & other affiliation fees		38,099
Total expenditure Federation and other bodies		383,360
Taxation		
Total expenditure		6,146,098
Interfund Transfers OUT		
Surplus (deficit) for year		4,517,635
Amount of general fund at beginning of year		15,880,529
Amount of general fund at end of year		20,398,164

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	
Profit on sale of investments	629,986
Unrealised gain on investments	1,030,286
Actuarial Gain on Defined Benefit Pension scheme	630,000
LOG Income	32,704
Total other sources	**2,322,976**
Total of all other income	**2,322,976**

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		**brought forward**	398,041
Employment Related Issues		Advisory Services	
Cost of defending members	398,041		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	398,041	**Total (should agree with figure in General Fund)**	398,041

(See notes 21 and 23)

Fund 2			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 3			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

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

Fund 5			Fund Account
Name:		**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

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

(See notes 21 and 23)

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

Fund 9			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

	£	£
Political fund account 1 **To be completed by trade unions which maintain their own political fund**		
Income Members contributions and levies		
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total income		
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)		
Total expenditure		
Surplus (deficit) for year		
Amount of political fund at beginning of year		
Amount of political fund at the end of year (as Balance Sheet)		
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 contribute to the political fund		

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		

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

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

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

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

Name of political party to which payment was made	Total amount paid during the period
	£
Total	

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

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		Total	

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 maintaince of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

Total expenditure	

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

Total expenditure	

(c) the total amount of all other money expended	£

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		2,860,206
Salaries and Wages included in above	2,167,190	
Auditors' fees		37,167
Legal and Professional fees		964,105
Occupancy costs		279,398
Stationery, printing, postage, telephone, etc.		46,192
Expenses of Executive Committee (Head Office)		30,260
Expenses of conferences		81,898
Other administrative expenses (specify)		
Member Travel & Accommodation		284,386
Room Hire & Subsistence		127,517
Journals & Publications		2,793
Sundry Expenditure		12,175
The LOG		124,015
Member Communications		28,013
Reps Training		46,665
Computer Costs		330,415
Campaign & Research		26,040
Staff Training & Advertising		26,726
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Depreciation		70,510
Professional Fees increase in provision		-149,360
Future Ways of Working Strategy		135,576
	Total	5,364,697
Charged to:	General Fund (Page 3)	5,364,697
	Total	5,364,697

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	129,072	15,388	17,757			162,217

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)		400,215
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		
Other investment income (specify)		
		400,215
Total investment income		400,215
Credited to:		
General Fund (Page 3)		400,215
Political Fund		
Total Investment Funds		400,215

Balance sheet as at 31 December 2024

(see notes 49 to 52)

Previous Year		£	£
219,039	Fixed Assets (at page 14)		174,458
	Investments (as per analysis on page 15)		
13,923,309	Quoted (Market value £ (15,696,017)		15,696,017
1,456,876	Unquoted		1,456,876
15,380,185	**Total Investments**		17,152,893
	Other Assets		
	Loans to other trade unions		
247,551	Sundry debtors		315,053
4,441,187	Cash at bank and in hand		5,505,763
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
48,000	Assets under Construction		48,000
4,736,738	**Total of other assets**		5,868,816
20,335,962		**Total assets**	23,196,167
15,880,529	General fund (page 3)		20,398,164
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£830,927	Creditors (non-political fund)		713,003
£592,506	Provisions(non-political fund)		160,000
£3,032,000	Pension Liability (non-political fund)		1,925,000
£4,455,433		**Total liabilities**	2,798,003
£20,335,962		**Total assets**	23,196,167

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Land and Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year		268,091	82,288			350,379
Additions			25,929			25,929
Disposals						
Revaluation/Transfers						
At end of year		268,091	108,217			376,308
Accumulated Depreciation						
At start of year		107,236	24,104			131,340
Charges for year		53,619	16,891			70,510
Disposals						
Revaluation/Transfers						
At end of year		160,855	40,995			201,850
Net book value at end of year		107,236	67,222			174,458
Net book value at end of previous year		160,855	58,184			219,039

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Listed Investments - Equities, Bonds & Alternatives	15,696,017	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	15,696,017	
	Market Value of Quoted Investment	15,696,017	
Unquoted	Equities		
	Subsidiary Companies	1,456,876	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	1,456,876	
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes: x No:

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
BALPA Financial Services Ltd	21538964
Flight Crew Risk Solutions Ltd	38865 (Registered in Guernsey)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes: x No:

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	7,940,542		7,940,542
From Investments	400,215		400,215
Other Income (including increases by revaluation of assets)	2,322,976		2,322,976
Total Income	10,663,733		10,663,733
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	6,146,098		6,146,098
Funds at beginning of year (including reserves)	15,880,529		15,880,529
Funds at end of year (including reserves)	20,398,164		20,398,164

Assets

	Fixed Assets	174,458
	Investment Assets	17,152,893
	Other Assets	5,868,816
	Total Assets	23,196,167
Liabilities	**Total Liabilities**	2,798,003
Net Assets (Total Assets less Total Liabilities)		20,398,164

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)	

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period? **Yes**

If Yes How many ballots were held: 1

For each ballot held please complete the information below:

Ballot 1

Number of individual who were entitled to vote in the ballot	234	
Number of votes cast in the ballot	217	
Number of Individuals answering "Yes" to the question	209	1
Number of individuals answering "No" to the question	8	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: Yes

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

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: Yes

Ballot 2

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 3

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

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**

Ballots & 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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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.

Notes to the Accounts attached

1. ACCOUNTING POLICIES

BALPA is a certified trade union with its registered office and place of meeting for business at BALPA House, 1 Heathrow Boulevard, East Suite, 286 Bath Road, West Drayton, UB7 0DQ.

I. Accounting Convention

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Trade Union and Labour Relations Act 1992.

Going Concern

The NEC believes it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Total members' funds at December 2024 were just over £20m, including a DB pension liability of £1.9m. An increase to members' funds of £1.2m is projected for 2025, which would provide cover for current level operations for 3 years.

II. Membership Subscriptions

Subscriptions are accounted for on a receivable basis. Arrears and amounts outstanding have been included after making provision for the amounts which are deemed irrecoverable, which aligns the subscription year with the financial year.

III. Fixed Assets

Fixed Assets are stated at historical cost less depreciation.

Depreciation is provided on all fixed assets to write each asset down to its estimated residual value evenly over its expected useful life as follows: -

Office Furniture and Equipment	Over 10 years
Computer Equipment	Over 4 years
Campaign Equipment	Over 5 years

Profit or loss on disposal of tangible fixed assets is calculated as disposal proceeds less opening carrying value.

IV. Financial instruments

The only financial instruments held by the Group are classified as 'basic' in accordance with Section 11 of FRS 102. These are cash, debtors, creditors and investments. Financial instruments are recognised on the Union's statement of financial position when the Union becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price unless the arrangement constitutes a financing transaction which includes transaction costs for financial instruments not subsequently measured at fair value. Subsequent to initial recognition, they are measured as set out below.

At the balance sheet date BALPA held financial assets, as listed investments, measured at fair value of £14,295,899 (2023: £12,915,539).

V. Listed Investments

Investments are stated at fair value, being the quoted market price.

Movements in the fair value of investments are included in the income and expenditure account as unrealised gains or losses. Profits or losses on sale of investments are recognised in the income and expenditure account when a sale is made.

VI. Other Investments

Other investments are stated at cost and reviewed annually for impairment. Other investments represent the amounts held by Flight Crew Risk Solutions PCC Limited.

VII. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

VIII. Taxation

Current tax

No Corporation Tax liability arises as the cost of provident benefits provided by the Union in the year is in excess of taxable income.

Deferred tax

Unrealised valuation increases relating to investments would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against any expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the ale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore, no unrealised gain at 31 December 2024 is expected to give rise to a liability to tax.

IX. Legal Costs

The Association accounts for legal fees and related disbursements on an accruals basis.

X. Operating Leases

Rentals payable under operating leases are charged in the income and expenditure account on a straight-line basis over the lease term.

XI. Pension Costs

The group operates two pension schemes. The BALPA 1973 scheme is a defined benefit pension scheme and The Standard Life scheme (GSIPP) Group Self Invested Personal Pension is a defined contribution scheme.

The BALPA 1973 scheme

This is an occupational defined benefit scheme. The disclosures required to be made under Section 28 of FRS102 are made in note 11.

The defined benefit pension scheme current service costs are charged within staff costs. The expected return on the scheme assets less the scheme interest costs are charged to net pension finance costs. Re-measurements, comprising actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability (excluding amounts included in net interest) are recognised immediately in other comprehensive income in the period in which they occur. The defined benefit scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term to the scheme liabilities. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

The Standard Life scheme (GSIPP) Group Self Invested Personal Pension

This is a defined contribution group personal pension plan. Employer's pensions costs are charged in the period in which the salaries to which they relate are payable.

XII. Significant judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities and disclosure of contingent assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements:

Legal provisions:

Provision is made for the estimated cost of settling all known claims at the balance sheet date. Judgement is applied, in determining the appropriate level of provision because the actual outcome of the claim can be uncertain until the case is determined and an agreement to settle has been made.

Defined benefit pension valuation

The cost of the defined benefit pension plan is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates and Association policy.

2. TAXATION

The Association has no liability to Corporation Tax for the year.

3. FIXED ASSETS

Tangible Fixed Assets

	Furniture and equipment	Leasehold Improvements	Total
	£	£	£
Cost			
At 1 January 2024	82,288	268,091	350,379
Additions	25,929	-	25,929
At 31 December 2024	**108,217**	**268,091**	**376,308**
Depreciation			
At 1 January 2024	24,104	107,236	131,340
Charge for year	16,891	53,619	70,510
At 31 December 2024	**40,995**	**160,855**	**201,850**
Net book value			
At 31 December 2024	**67,222**	**107,236**	**174,458**
At 31 December 2023	58,184	160,855	219,039

Intangible Fixed Assets

	Assets under Construction	Total
	£	£
Cost		
At 1 January 2024	48,000	48,000
At 31 December 2024	**48,000**	**48,000**
Depreciation		
At 1 January 2024	-	-
Charge for year	-	-
At 31 December 2024	**-**	**-**
Net book value		
At 31 December 2024	**48,000**	**48,000**
At 31 December 2023	48,000	48,000

4. FIXED ASSET INVESTMENTS

Listed investments

	2024	2023
	£	£
Market value at 1 January 2024	**12,915,539**	11,878,421
Additions at cost	**3,057,705**	4,627,275
Disposal proceeds	**(3,337,617)**	(4,634,475)
Net gains on investment assets	**1,660,272**	1,044,318
Market value at 31 December 2024	**14,295,899**	12,915,539
Cash held for reinvestment	**1,400,118**	1,007,770
Total value of Investments	**15,696,017**	13,923,309

Investment funds are managed by Cazenove and are held in the name of BALPA Custodian Trustees. A declaration of trust has been executed in favour of the Association. Flight Crew Risk Solutions PCC Limited holds an investment in a collective investment fund.

BALPA (parent) Other Investments

	2024	2023
	£	£
Investment in BALPA Financial Solutions Ltd	**1,000**	1,000
Investment in Flightcrew Risk Solutions PCC Ltd	**1,455,876**	1,455,876
	1,456,876	1,456,876

In 2021 the Union acquired a 100% share of ownership in Flightcrew Risk Solutions PLLC Lr, a protected cell company registered in Guernsey (no. 38865), from BALPA Financial Solutions Ltd. This was completed by means of an in-specie dividend and the investment holding reflects the fair value of the company at the point of acquisition.

In 2022 and 2023 Flightcrew Risk Solutions experienced a total loss of £157k. which has been reflected as an impairment in the investment value as above for the parent company.

5. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	**77,407**	119,278
Other debtors	**237,646**	128,273
	315,053	247,551

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	**495,242**	448,704
Legal and Subs creditor	**166,617**	305,507
Accruals and deferred income	**51,144**	76,716
	713,003	830,927

7. PROVISIONS

	2024
	£
Opening balance	**592,506**
Release of previous provision	**(432,506)**
New provision in year	**-**
Closing balance	**160,000**

The £160k provision is for dilapidations and is shown on the balance sheet as falling due after 1 year.

8. ANALYSIS OF GENERAL SECRETARY'S SALARY AND BENEFITS

The remuneration of the General Secretary consisted of:

	2024	2023
	£	£
Salary (including non-pensionable pay)	**129,072**	114,497
Benefits	**-**	2,897
Employers National Insurance Contributions	**15,388**	14,669
Employers Pension Contributions	**17,757**	3,077
	162,217	135,140

This is the key management personnel note.

9. COMMITMENTS UNDER OPERATING LEASES

	2024	2023
	£	£
Land and buildings		
Within one year	**127,860**	127,860
Within two to five years	**127,860**	255,720
	255,720	383,580
Other		
Within one year	**58,132**	26,188
Within two to five years	**105,153**	41,095
	163,285	67,283

10. PENSION COMMITMENTS

The BALPA 1973 scheme has closed to future accrual at the end of 2021. All staff members will be part of the defined contribution scheme set up with Standard life. The rates of contribution are Employee 6.5% and Employer 13%. Deficit recovery payments to the scheme will continue for the longer term.

The BALPA 1973 Scheme is managed by a board of Trustees appointed in part by the Employer and part from elections by members of the Scheme. The Trustees have responsibility for obtaining valuations of the fund, administering benefit payments and investing the Scheme's assets. The Trustees delegate some of these functions to their professional advisers. There were no planned amendments, curtailments or settlements during the period.

The amounts recognised in the balance sheet are as follows:

	2024	2023
	£000	£000
Present value of funded obligations	**(21,216)**	(24,195)
Fair value of plan assets	**19,291**	21,163
Deficit	**(1,925)**	(3,032)
Amounts in the balance sheet:		
Liabilities	**(1,925)**	(3,032)
Net liability	**(1,925)**	(3,032)

Changes in the present value of the defined benefit obligation are as follows:

	2024	2023
	£000	*£000*
Opening defined benefit obligation	**24,195**	23,751
Interest cost	**1,091**	1,124
Benefits paid	**(978)**	(1,160)
Experience loss on defined benefit obligation	**(1,065)**	226
Changes to demographic assumptions	**(33)**	(511)
Changes to financial assumptions	**(1,994)**	765
Defined benefit obligation at end of year	**21,216**	24,195

10. PENSION COMMITMENTS (CONTINUED)

Changes in the fair value of the scheme assets are as follows:

	2024	2023
	£000	£000
Opening fair value of scheme assets	**21,163**	21,664
Interest on assets	**965**	1,036
Employer contributions	**757**	726
Benefits paid	**(978)**	(1,160)
Administration costs	**(154)**	(203)
Return on Scheme assets less interest	**(2,462)**	(900)
Fair value of scheme assets at the year end	**19,291**	21,163

The amounts included within the income and expenditure account are as follows:

	2024	2023
	£000	£000
Administration costs	**154**	203
Interest on pension liabilities	**1,091**	1,124
Interest on assets	**(965)**	(1,036)
Total amount charged to income and expenditure	**280**	291
Loss on assets in excess of interest	**2,462**	900
Experience loss on liabilities	**(1,065)**	226
Loss from changes to demographic assumptions	**(33)**	(511)
Loss/(gain) from changes to financial assumptions	**(1,994)**	765
Total amount (credited) debited to other comprehensive income	**(630)**	1,380

10. PENSION COMMITMENTS (CONTINUED)

Principal assumptions at the balance sheet date

	2024	2023
Discount rate	5.40%	4.60%
Price inflation (RPI)	3.45%	3.30%
Price inflation (CPI)	3.10%	2.95%

Cash commutation allowance

Members commute 20.00% of pension for cash

	S3NA tables with CMI 2023 projections using a long-term improvement rate of 1.25% p.a, an initial addition is 0.25%p.a, a 2020/2021 weight parameter of 0% and a 2022/23 weight parameter of 15%.	S3NA tables with CMI 2022 projections using a long-term improvement rate of 1.25% p.a, an initial addition is 0.25%p. a, a 2020/2021 weight parameter of 0% and a 2022 weigh parameter of 25%.

<u>Post-retirement mortality</u>

	2024	**2023**
Life expectancy at age 65 of male aged 45	23.3	23.3
Life expectancy at age 65 of male aged 65	22.0	22.0
Life expectancy at age 65 of female aged 45	25.9	25.9
Life expectancy at age 65 of female aged 65	24.6	24.5

Accounting policies

(see notes 84 and 85)

Accountng Policies attached

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

General Secretary's		Executive President's	(or other official whose position should be stated)
Name:	Amy Leversidge	Name:	Paul Copland
Date:	13 November 2025	Date:	13 November 2025

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH AIR LINE PILOTS ASSOCIATION

Opinion

We have audited the financial statements of the British Air Line Pilots Association ('the union') for the year ended 31 December 2024 which comprise the Statement of Income and Retained Earnings, Balance Sheet, Statement of Cash Flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2024 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for 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 financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officers' 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.

The responsibilities of the auditors and the NEC with respect to going concern are described in the relevant sections of this report.

Other information

The officers are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- sufficient and proper accounting records have not been kept; or

- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of officers

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

We have been appointed as auditor under Section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with Section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union'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 officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Org Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the members of the Union, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended). Our audit work has been undertaken so that we might state to the members of the Union those matters we are required to state to them in an independent auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the members of the Union as a body, for our audit work, for this report, or for the opinion we have formed.

HaysMac LLP

Chartered Accountants, Registered Auditors

10 Queen Street Place, London EC4R 1AG

Date:

Auditor's report (continued)

Auditors' Report attached

Signature(s) of auditor or auditors:	HaysMac LLP	
Name(s):	HaysMac LLP	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	10 Queen Street Place,	
	London.	
Postcode	EC4R 1AG	
Date	13/11/2025	
Contact name for inquiries and telephone number:	Tom Brain 020 7969 5670	

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	HaysMac LLP
Name	HaysMac LLP
Address	10 Queen Street Place, London. EC4R 1AG
Date	13/11/2025
Contact name and telephone number	Tom Brain 020 7969 5670

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of it members and secured, so far asis 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