

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Public and Commercial Services Union			
Year ended:	31 December 2023			
List no:	753			
Head or Main Office address:	160 Falcon Road			
	London			
Postcode	SW11 2LN			
Website address (if available)	www.pcs.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:	Fran Heathcote			
Telephone Number:	0207 801 2600			
Contact name for queries regarding the completion of this return	Molly Moyo			
Telephone Number:	0207 801 2661			
E-mail:	molly@pcs.org.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
	187,536	1,732		131	189,399
Total	187,536	1,732		131	A 189,399

Number of members at end of year contributing to the General Fund	189,399
Number of members included in totals box 'A' above for whom no home or authorised address is held:	2,569

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	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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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
See appendix 1	

**NATIONAL EXECUTIVE COMMITTEE MEMBERS
FROM 14 JUNE 2023**

Senior National Officers	
Fran Heathcote	President (until 31 st January 2024)
Cavanagh, Martin	Deputy President President (from 1 st February 2024)
Green, Jacqueline	Vice President Deputy President (from 1 st February 2024)
McHugh, Kevin	Vice President
Hannah, David	Vice President
NEC Members	
Karen Alderson Fiona Brittle Paula Brown Bridget Corcoran James Cox Victoria Cuckson Felicity Flynn Ginnette Gantschuk Angela Grant Austin Harney Rosalind Hewitt Tracey Hylton Peter Jackson Claire Keenan Beverley Laidlaw Ian Lawther Liz Mcgachey James McGuinness Lorna Merry Sarah Morton Marianne Owens Ian Pope (Vice President from 1 st February 2024) Joshua Rampton Rob Ritchie Mohammed Shafiq Colette Smith Steven Thorley Karen Watts Hector Wesley Paul Williams	

Secretariat	
Heathcote, Fran	General Secretary (from 1 st February 2024)
Moloney, John	Assistant General Secretary
Barnsley, Paul	Director of Central Services, Senior Management Team
Lewtas, Geoff	Director of Policy, Senior Management Team
Henderson, Lynn	Head of the General Secretary's Office, Senior Management Team
O'Connor, Paul	Head of Bargaining and Industrial Strategy, Senior Management Team
Young, Julie	Director of Organising, Senior Management Team
Lockhart, Peter	Director of Bargaining, Senior Management Team
Mark Serwotka	General Secretary (until 31 st January 2024)
Evans, Jeff	Director of Central Services (until 31 st August 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	
Commission	12,078
VAT reclaimed	46,980
Total other sources	59,058
Total of all other income	59,058

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	587,307
Employment Related Issues		Advisory Services	
Legal	508,911	Helplines	47,040
Representation –		Other Cash Payments	
Non Employment Related Issues		Benevolent services	122,030
Members legal assistance		Death & personal accident	394,178
		Employment costs	2,003,192
		Education and Training services	
		Organising Learning & Publicity	82,955
		Regional Courses	51,397
		Youth work	20,374
Communications		National organising forums	823
PCS Magazine	78,396		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	587,307	Total (should agree with figure in General Fund)	3,309,296

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Campaign & Disputes	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Donations		2,780
		Total other income as specified	2,780
		Total Income	2,780
		Interfund Transfers IN	794,560
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		1,164,220
		Total Expenditure	1,164,220
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	-1,161,440
		Amount of fund at beginning of year	320,382
		Amount of fund at the end of year (as Balance Sheet)	-46,498
		Number of members contributing at end of year	

Fund 5		Fund Account	
Name:	Fighting fund	£	£
Income			
	From members		5,647,914
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	5,647,914
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		6,761,318
		Total Expenditure	6,761,318
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	-1,113,404
		Amount of fund at beginning of year	4,201,379
		Amount of fund at the end of year (as Balance Sheet)	3,087,975
		Number of members contributing at end of year	189,399

(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		156,894
	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	156,894
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)		66,150
		Total expenditure	66,150
		Surplus (deficit) for year	90,744
		Amount of political fund at beginning of year	1,107,194
		Amount of political fund at the end of year (as Balance Sheet)	1,197,938
		Number of members at end of year contributing to the political fund	127,994
		Number of members at end of the year not contributing to the political fund	61,405
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	61,405
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	

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		11,412,007
Salaries and Wages included in above	11,412,007	
Auditors' fees		83,544
Legal and Professional fees		151,155
Occupancy costs		1,676,953
Stationery, printing, postage, telephone, etc.		273,883
Expenses of Executive Committee (Head Office)		64,904
Expenses of conferences		798,537
Other administrative expenses (specify)		
See appendix 2		3,797,771
DO NOT USE - not on NI return		
Other Outgoings		
Strike pay		6,761,318
Campaigns & disputes costs		1,164,220
Depreciation		1,132,251
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Current service costs of defined benefit pension schemes		500,000
Pension contributions paid in the year		-3,600,000
Actuarial losses on defined benefit pension schemes		14,200,000
Capital losses		12,692
tretert		
Total		38,429,235
Charged to:	General Fund (Page 3)	30,503,697
	Property	
	Pension reserve	
	Campaign & Disputes	1,164,220
	Fighting fund	6,761,318
Total		38,429,235

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			1,396,285
Dividends (gross) from:			
Equities (e.g. shares)			40,484
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			98,654
Other investment income (specify)			
Expected return on pension scheme assets			8,000,000
Interest on pension scheme liabilities			-7,483,000
			2,052,423
		Total investment income	2,052,423
		Credited to:	
		General Fund (Page 3)	2,052,423
		Property	
		Pension reserve	
		Campaign & Disputes	
		Fighting fund	
		Political Fund	
		Total Investment Funds	2,052,423

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	4,151,485	846,060	7,813,431		14,045,000	26,855,976
Additions			399,849			399,849
Disposals						
Revaluation/Transfers					-583,000	-583,000
At end of year	4,151,485	846,060	8,213,280		13,462,000	26,672,825
Accumulated Depreciation						
At start of year	810,754	306,570	3,897,824			5,015,148
Charges for year	63,025	14,308	1,054,918			1,132,251
Disposals						
Revaluation/Transfers						
At end of year	873,779	320,878	4,952,742			6,147,399
Net book value at end of year	3,277,706	525,182	3,260,538		13,462,000	20,525,426
Net book value at end of previous year	3,340,731	539,490	3,915,607		14,045,000	21,840,828

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
EQUITIES	266,551	
EQUITIES HELD STRATEGIC PURPOSES	11,856	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Bonds and Interest bearing stock	42,991	
Unit Trusts and funds	3,372,280	
Total quoted (as Balance Sheet)	3,693,678	
Market Value of Quoted Investment	3,709,213	
Unquoted		
Equities		
EQUITIES - UNQUOTED	1,090,840	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
SARASIN MONEY MARKET	671,098	
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	1,761,938	
Market Value of Unquoted Investments	1,954,690	

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	31,147,190	156,894	31,304,084
From Investments	2,052,423		2,052,423
Other Income (including increases by revaluation of assets)	61,838		61,838
Total Income	33,261,451	156,894	33,418,345
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	42,904,547	66,150	42,970,697
Funds at beginning of year (including reserves)	57,103,080	1,107,194	58,210,274
Funds at end of year (including reserves)	47,459,984	1,197,938	48,657,922
Assets			
Fixed Assets			20,525,426
Investment Assets			5,455,616
Other Assets			27,922,528
		Total Assets	53,903,570
Liabilities		Total Liabilities	5,245,648
Net Assets (Total Assets less Total Liabilities)			48,657,922

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?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="202"/>	
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"/>

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

Information on Industrial Action Ballots

Name of Organisation:		Public & Commercial Services union			Reporting Period	2023			
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below				
If yes, how many ballots were held?				202					
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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 226(2B) of the 1992 Act apply to this ballot?	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?	
1	669	384	342	41	1	Yes	Yes	Yes	
2	37	22	20	2	0	Yes	Yes	Yes	
3	449	305	285	20	0	Yes	Yes	Yes	
4	9	6	6	0	0	Yes	Yes	Yes	
5	4	2	1	1	0	Yes	Yes	Yes	
6	145	37	10	27	0	No	Yes	No	
7	50	30	20	10	0	Yes	Yes	Yes	
8	12	10	9	1	0	Yes	Yes	Yes	
9	282	142	122	20	0	Yes	Yes	Yes	
10	171	128	109	17	2	Yes	Yes	Yes	
11	1379	824	761	62	1	Yes	Yes	Yes	
12	1126	590	521	67	2	Yes	Yes	Yes	
13	289	158	151	7	0	Yes	Yes	Yes	
14	1	1	1	0	0	Yes	Yes	Yes	
15	50	21	17	4	0	No	Yes	Yes	
16	9	5	3	2	0	Yes	Yes	Yes	

17	5	3	3	0	0	Yes	Yes	Yes
18	19	6	4	2	0	No	Yes	Yes
19	171	107	91	16	0	Yes	Yes	Yes
20	2	1	1	0	0	Yes	Yes	Yes
21	14	9	7	2	0	Yes	Yes	Yes
22	41	27	27	0	0	Yes	Yes	Yes
23	30	22	18	4	0	Yes	Yes	Yes
24	174	113	103	10	0	Yes	Yes	Yes
25	166	85	77	8	0	Yes	Yes	Yes
26	25	13	11	2	0	Yes	Yes	Yes
27	981	552	484	68	0	Yes	Yes	Yes
28	1658	778	661	115	2	No	Yes	Yes
29	17	1	0	1	0	No	Yes	No
30	533	206	145	61	0	No	Yes	Yes
31	10	6	5	1	0	Yes	Yes	Yes
32	370	197	188	9	0	Yes	Yes	Yes
33	1879	970	850	119	1	Yes	Yes	Yes
34	1354	872	809	62	1	Yes	Yes	Yes
35	996	597	541	56	0	Yes	Yes	Yes
36	850	493	435	57	1	Yes	Yes	Yes
37	42511	20682	18160	2507	15	No	Yes	Yes
38	681	331	301	30	0	No	Yes	Yes
39	407	174	144	30	0	No	Yes	Yes
40	687	382	354	27	1	Yes	Yes	Yes
41	188	93	82	11	0	No	Yes	Yes
42	3581	1916	1851	64	1	Yes	Yes	Yes
43	2021	1348	1279	69	0	Yes	Yes	Yes
44	64	28	23	5	0	No	Yes	Yes
45	7	2	2	0	0	No	Yes	Yes
46	81	66	62	4	0	Yes	Yes	Yes
47	135	76	68	8	0	Yes	Yes	Yes
48	15	7	4	3	0	No	Yes	Yes
49	66	31	24	7	0	No	Yes	Yes

50	5	1	1	0	0	No	Yes	Yes
51	140	61	53	8	0	No	Yes	Yes
52	83	60	50	10	0	Yes	Yes	Yes
53	1109	592	551	41	0	Yes	Yes	Yes
54	262	101	76	25	0	No	Yes	Yes
55	331	210	179	31	0	Yes	Yes	Yes
56	82	48	41	7	0	Yes	Yes	Yes
57	42	24	21	3	0	Yes	Yes	Yes
58	100	49	35	14	0	No	Yes	Yes
59	225	134	113	21	0	Yes	Yes	Yes
60	517	327	277	50	0	Yes	Yes	Yes
61	25	11	5	6	0	No	Yes	Yes
62	9	4	2	2	0	No	Yes	Yes
63	59	19	11	8	0	No	Yes	Yes
64	8	7	6	1	0	Yes	Yes	Yes
65	191	99	89	10	0	Yes	Yes	Yes
66	3782	2342	1974	367	1	Yes	Yes	Yes
67	178	78	70	8	0	No	Yes	Yes
68	16066	8807	7978	824	5	Yes	Yes	Yes
69	207	71	56	15	0	No	Yes	Yes
70	541	243	221	22	0	No	Yes	Yes
71	44	17	12	5	0	No	Yes	Yes
72	9	3	2	0	1	No	Yes	Yes
73	11	6	6	0	0	Yes	Yes	Yes
74	467	213	179	34	0	No	Yes	Yes
75	375	246	204	42	0	Yes	Yes	Yes
76	283	132	93	39	0	No	Yes	Yes
77	20	9	6	3	0	No	Yes	Yes
78	13	9	8	1	0	Yes	Yes	Yes
79	9	6	5	1	0	Yes	Yes	Yes
80	17	12	11	1	0	Yes	Yes	Yes
81	143	85	79	6	0	Yes	Yes	Yes
82	6	2	0	2	0	No	Yes	No

83	5	4	4	0	0	Yes	Yes	Yes
84	121	82	68	14	0	Yes	Yes	Yes
85	251	106	82	24	0	No	Yes	Yes
86	83	55	53	2	0	Yes	Yes	Yes
87	4994	2104	1878	224	2	No	Yes	Yes
88	4263	1861	1405	455	1	No	Yes	Yes
89	2	1	1	0	0	Yes	Yes	Yes
90	212	141	130	11	0	Yes	Yes	Yes
91	353	225	185	40	0	Yes	Yes	Yes
92	142	90	81	9	0	Yes	Yes	Yes
93	646	316	233	83	0	No	Yes	Yes
94	46	29	27	2	0	Yes	Yes	Yes
95	140	79	74	4	1	Yes	Yes	Yes
96	171	62	54	8	0	No	Yes	Yes
97	124	62	59	3	0	Yes	Yes	Yes
98	166	103	87	16	0	Yes	Yes	Yes
99	43	17	14	3	0	No	Yes	Yes
100	252	155	138	17	0	Yes	Yes	Yes
101	256	133	96	37	0	Yes	Yes	Yes
102	108	53	42	11	0	No	Yes	Yes
103	415	124	101	23	0	No	Yes	Yes
104	14	3	1	2	0	No	Yes	No
105	5	4	4	0	0	Yes	Yes	Yes
106	27	17	14	3	0	Yes	Yes	Yes
107	8	3	3	0	0	No	Yes	Yes
108	22	18	15	3	0	Yes	Yes	Yes
109	1075	605	512	93	0	Yes	Yes	Yes
110	86	41	30	11	0	No	Yes	Yes
111	184	119	110	9	0	Yes	Yes	Yes
112	17	7	5	2	0	No	Yes	Yes
113	21	9	6	3	0	No	Yes	Yes
114	309	169	153	16	0	Yes	Yes	Yes
115	28	12	11	1	0	No	Yes	Yes

116	525	349	327	22	0	Yes	Yes	Yes
117	45	25	17	8	0	Yes	Yes	Yes
118	322	191	172	19	0	Yes	Yes	Yes
119	59	46	36	10	0	Yes	Yes	Yes
120	3	1	1	0	0	No	Yes	Yes
121	223	159	140	19	0	Yes	Yes	Yes
122	26	10	9	1	0	No	Yes	Yes
123	16	8	8	0	0	Yes	Yes	Yes
124	5	0	0	0	0	No	Yes	No
125	27	11	9	2	0	No	Yes	Yes
126	135	83	64	19	0	Yes	Yes	Yes
127	30	16	15	1	0	Yes	Yes	Yes
128	23	5	3	2	0	No	Yes	Yes
129	31	18	14	4	0	Yes	Yes	Yes
130	8	2	0	2	0	No	Yes	No
131	704	485	433	52	0	Yes	Yes	Yes
132	3	2	0	2	0	Yes	Yes	No
133	15	11	8	3	0	Yes	Yes	Yes
134	14	6	3	3	0	No	Yes	Yes
135	51	24	19	5	0	No	Yes	Yes
136	1185	813	752	61	0	Yes	Yes	Yes
137	1062	522	459	63	0	No	Yes	Yes
138	365	186	144	42	0	Yes	Yes	Yes
139	87	44	34	10	0	Yes	Yes	Yes
140	3261	1770	1471	297	2	Yes	Yes	Yes
141	26	14	9	5	0	Yes	Yes	Yes
142	9	4	3	1	0	No	Yes	Yes
143	3	1	1	0	0	No	Yes	Yes
144	225	113	71	42	0	Yes	Yes	Yes
145	386	112	90	22	0	No	Yes	Yes
146	129	62	48	14	0	No	Yes	Yes
147	43	30	9	21	0	Yes	Yes	No
148	73	27	25	2	0	No	Yes	Yes

149	234	135	96	39	0	Yes	Yes	Yes
150	65	37	32	5	0	Yes	Yes	Yes
151	169	54	41	13	0	No	Yes	Yes
152	1923	1002	922	80	0	Yes	Yes	Yes
153	35	28	18	10	0	Yes	Yes	Yes
154	120	81	55	26	0	Yes	Yes	Yes
155	37	11	6	5	0	No	Yes	Yes
156	4	2	0	2	0	Yes	Yes	No
157	76	36	27	9	0	No	Yes	Yes
158	102	46	39	7	0	No	Yes	Yes
159	662	369	344	25	0	Yes	Yes	Yes
160	52	19	13	6	0	No	Yes	Yes
161	140	82	72	10	0	Yes	Yes	Yes
162	24	10	8	2	0	No	Yes	Yes
163	2	2	2	0	0	Yes	Yes	Yes
164	175	84	76	8	0	No	Yes	Yes
165	1	1	1	0	0	Yes	Yes	Yes
166	171	82	74	8	0	No	Yes	Yes
167	19	7	7	0	0	No	Yes	Yes
168	377	217	177	40	0	Yes	Yes	Yes
169	358	230	201	29	0	Yes	Yes	Yes
170	72	37	36	1	0	Yes	Yes	Yes
171	1	0	0	0	0	No	Yes	No
172	14	7	4	3	0	Yes	Yes	Yes
173	3	0	0	0	0	No	Yes	No
174	1	1	1	0	0	Yes	Yes	Yes
175	17	6	6	0	0	No	Yes	Yes
176	8	7	6	1	0	Yes	Yes	Yes
177	25	7	5	2	0	No	Yes	Yes
178	58	36	29	7	0	Yes	Yes	Yes
179	6	5	3	2	0	Yes	Yes	Yes
180	37	21	21	0	0	Yes	Yes	Yes
181	29	17	16	1	0	Yes	Yes	Yes

182	22	12	10	2	0	Yes	Yes	Yes
183	20	15	13	2	0	Yes	Yes	Yes
184	24	11	11	0	0	No	Yes	Yes
185	41	25	19	5	1	Yes	Yes	Yes
186	24	10	9	1	0	No	Yes	Yes
187	241	128	118	10	0	Yes	Yes	Yes
188	245	172	151	20	1	Yes	Yes	Yes
189	6	5	5	0	0	Yes	Yes	Yes
190	62	38	35	2	1	Yes	Yes	Yes
191	133	73	48	25	0	Yes	Yes	Yes
192	245	172	151	20	1	Yes	Yes	Yes
193	11	2	2	0	0	No	Yes	Yes
194	32	15	13	2	0	No	Yes	Yes
195	490	266	239	27	0	Yes	Yes	Yes
196	97	67	66	1	0	Yes	Yes	Yes
197	641	277	218	57	2	No	Yes	Yes
198	260	206	194	11	1	Yes	Yes	Yes
199	339	256	245	11	0	Yes	Yes	Yes
200	307	268	229	37	2	Yes	Yes	Yes
201	1939	1148	1038	109	1	Yes	Yes	Yes
202	8	6	4	2	0	Yes	Yes	Yes

Information on Industrial Action

Name of Organisation:		Public & Commercial Services Union		Reporting Period	2023
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1					<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>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</p>
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

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.

See Appendix 4

Public and Commercial Services Union

Notes to the accounts

For the year ended 31 December 2023

1 Accounting policies**Basis of accounts**

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the accounting policies. These financial statements incorporate the results of a number of semi-autonomous groups and branches operated by the Union with the estimated balance of funds held by each branch recognised within these financial statements. Movements in branch reserves are included in the year in which they occurred.

Going concern

The officers of the union have considered their obligations to prepare these financial statements on an appropriate basis, having regard to the union's net asset position at 31 December 2023.

The officers have also assessed the impact of the financial budgets in place for 2023 and beyond against the working capital available, notably its cash and investments. Despite a challenging environment a cash surplus arising from operations is expected in 2023.

As a result, in the opinion of the officers the union will have sufficient resources to meet its obligations as and when they fall due and accordingly the accounts have been prepared on a going concern basis

The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

a Subscriptions

Subscription income received includes amounts remitted by, and due to be remitted from, the following sources:

i) Pay centres who operate a payroll deduction scheme on

behalf of PCS.

- ii) Members who have a direct debit facility with their bank.
- iii) Branch and office secretaries.
- iv) Members directly to headquarters.

Amounts deducted by pay centres at 31 December 2023 but not received and members paying by direct debit one month in arrears have been brought into the income and expenditure account and included in current assets within debtors.

b Investment and commercial income

All investment and commercial income is credited to the general fund when receivable.

c Taxation

As an unincorporated association the PCS is liable to corporation tax on its investment income, and realised gains on investments sold. As a trade union relief is available in respect of provident benefits expenditure as statutorily defined. Deferred balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable surpluses.

d Depreciation

Depreciation is calculated to write off the cost of an asset over its estimated useful working life.

- i) Depreciation on freehold property is charged, on a straight line basis, at 2% per annum.
- ii) Depreciation on leasehold property is being charged over the length of the lease.
- iii) The following are depreciated on a straight line basis at 20% per annum.
 - a) Office furniture, machinery and equipment.
 - b) Computer equipment and software.
 - c) Company cars.(iv)
- iv) Depreciation on freehold improvements is charged, on a straight line basis at 10% per annum.

Public and Commercial Services Union

Notes to the accounts

For the year ended 31 December 2023 (continued)

e Property - investment property

Investment property is carried at fair value determined annually by external valuers and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the general fund income and expenditure account.

f Property - other

Properties are included at deemed cost, less depreciation as detailed above.

g Investments

Investments are shown at market value and any appreciation or diminution in value between cost and market price at the end of the period is shown in the general fund statement of changes in funds and reserves. Gains and losses on disposal are calculated as the difference between gross cost and net proceeds and accounted for when realised. Certain investments that are held for political rather than investment purposes are stated at cost rather than market value. These are shown separately.

h Operating Leases

Operating lease rentals are charged to the income and expenditure account evenly over the term of the lease.

i Pension costs

The difference between the fair value of the assets held in the group's defined benefit pension scheme and the scheme's liabilities measured on an actuarial basis using the projected unit method are recognised in the group's balance sheet as a pension asset or liability as appropriate. The carrying value of any resulting pension scheme asset is restricted to the extent that the group is able to recover the surplus either through reduced contributions in the future or through refunds from the scheme.

2 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the officers have made the following judgements:

Useful lives of property, plant and equipment

Depreciation is provided so as to write down the assets to their residual values over their estimated useful lives as set out in the company's accounting policy. The selection of these estimated lives requires the exercise of management judgement. Useful lives are regularly reviewed and should management's assessment of useful lives shorten then depreciation charges in the financial statements would increase and carrying amounts of property, plant and equipment would reduce.

3 Purpose of the funds and reserves

a General fund

Established to receive the subscription income and all other receipts which are intended to be used for the general purposes and meet all normal expenses and outgoings of the PCS.

b Campaign and disputes fund

Established by rule 9.11 to provide funds for special campaigns, including disputes, or highlight special issues concerning the PCS's membership.

c Political fund

Established by rule 9.12 to provide funds for campaigns which could include the furtherance of the political objectives to which section 72 of the Trade Union and Labour Relations (Consolidation) Act 1992 applies.

d Property fund

Established to account for any capital costs, profits or losses, incurred in the future purchase or disposal of property.

Public and Commercial Services Union

Notes to the accounts

For the year ended 31 December 2023 (continued)

**e Voluntary selective and early retirement reserve
(formerly the early retirement reserve)**

Established to meet the identifiable costs of a voluntary selective early retirement scheme that allows PCS to release surplus staff.

f Fighting fund

Established to support members taking targeted industrial action, as agreed by the 2014 annual delegate conference.

g Pension reserve

Established to account for any FRS 102 revaluations on pension assets and liabilities.

Accounting policies


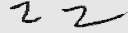
(see notes 84 and 85)

See Appendix 4

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:	
			(or other official whose position should be stated)
Name:	Fran Heathcote	Name:	John Moloney
Date:	02 July 2024	Date:	02 July 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)	✓		No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	✓		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	✓		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	✓		No	
Is a rule book enclosed? (see Notes 8 and 88)	✓		No	
A member statement is: (see Note 80)	✓ Encl.		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	✓		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	✓		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:

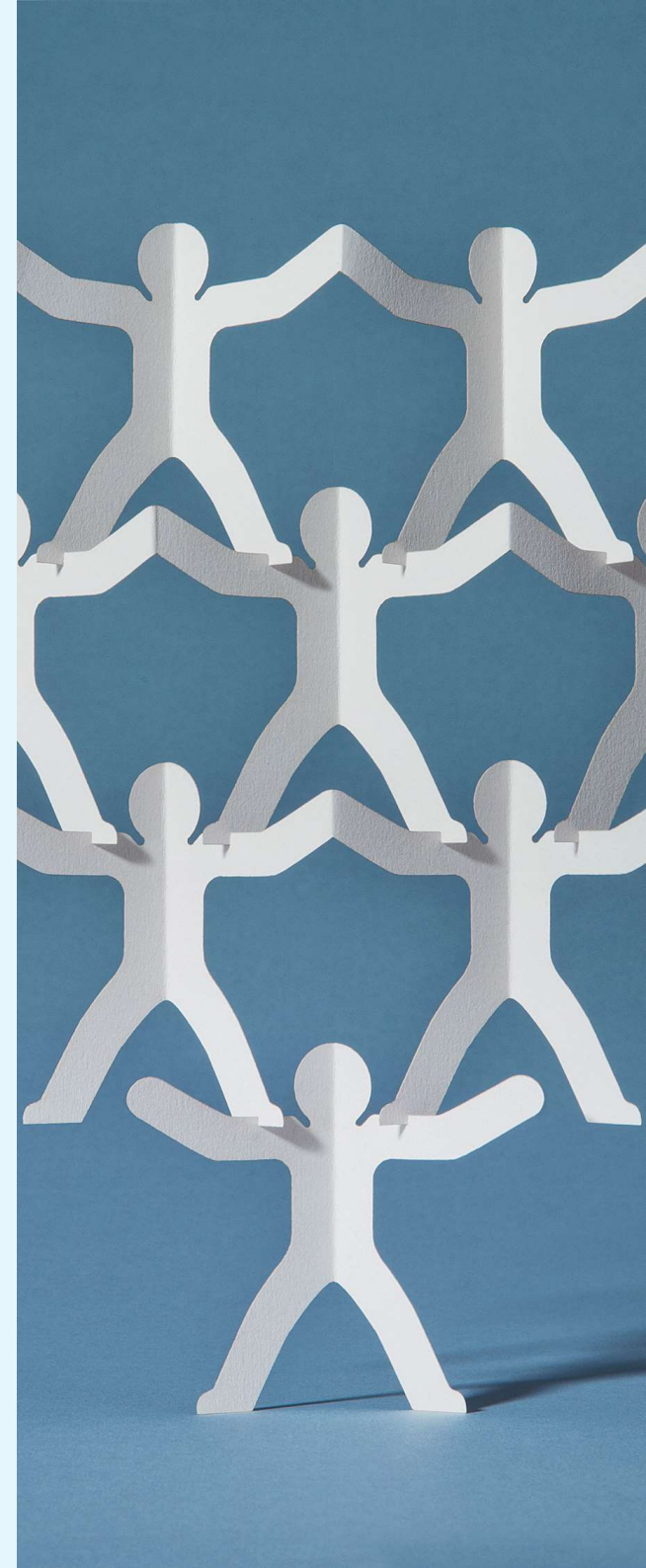
- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**



**Public & Commercial Services
Union**

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Welcome

Introduction

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We have pleasure in presenting our Audit Completion Report to the Finance Committee. This report is an integral part of our communication strategy with you, a strategy which is designed to ensure effective two-way communication throughout the audit process with those charged with governance.

It summarises the results of completing the planned audit approach for the year ended 31 December 2023, specific audit findings and areas requiring further discussion and/or the attention of the Board. At the completion stage of the audit, it is essential that we engage with the on the results of audit work on key risk areas, including significant estimates and judgements made by Management, critical accounting policies, any significant deficiencies in internal controls, and the presentation and disclosure in the financial statements.

We look forward to discussing these matters with you at the Finance Committee meeting on 28 February 2024, and to receiving your input. In the meantime, if you would like to discuss any aspects in advance of the meeting, we would be happy to do so.

This report contains matters which should properly be considered by the National Executive Committee (“NEC”) as a whole. We expect that the Finance Committee will refer such matters to the Board, together with any recommendations, as it considers appropriate.

We would also like to take this opportunity to thank the Management and staff of PCS for the co-operation and assistance provided during the audit.

Gareth M Jones

Partner



Gareth M Jones
Partner

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Catherine Halsey
Associate Director

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Overview

Executive summary

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This summary provides an overview of the audit matters that we believe are important to the audit of the financial statements for the Union for the year ended 31 December 2023.

It is also intended to promote effective communication and discussion and to ensure that the results of the audit appropriately incorporate input from those charged with governance.

NEC responsibilities

The NEC are responsible for preparing and filing an Annual Report and financial statements which show a true and fair view, comply with the Trade Union Labour Relations (Consolidation) Act 1992 and prepared in accordance with UK GAAP.

Our audit of the financial statements does not relieve Management nor those charged with governance of their responsibilities for the preparation of the financial statements.

Further information regarding these responsibilities is provided in the engagement letter.

Independence

We confirm that the firm and its partners and staff involved in the audit remain independent of the Union in accordance with the FRC's Ethical Standard.

Overview

Our audit work is on-going and the purpose of this report is to provide an update on the status of the audit to date, together with a summary of any findings at this stage.

- ▶ We have not identified any significant issues or adjustments at this point in time, and therefore we anticipate issuing an unmodified audit opinion on the Union's financial statements for the year ended 31 December 2023.
- ▶ We will provide an update to the Committee immediately if we identify any matters that could potentially impact the audit report.
- ▶ Outstanding matters are listed on page 14 of this report.
- ▶ There were no significant changes to the planned audit approach and no additional significant audit risks have been identified.
- ▶ No restrictions were placed on our work.
- ▶ Based on the audit work completed to date, subject to the successful conclusion of outstanding items, we have not identified any unadjusted misstatements.
- ▶ We are pleased to report that we have not identified any significant deficiencies in internal control. However, we have raised some housekeeping points which are noted on page 12 of this report.

Please note that there may be matters arising on completion of our final outstanding items, for example, unadjusted errors or control findings. We will notify the Committee of any significant changes to the report should any arise.



The numbers

Executive summary

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Final Materiality

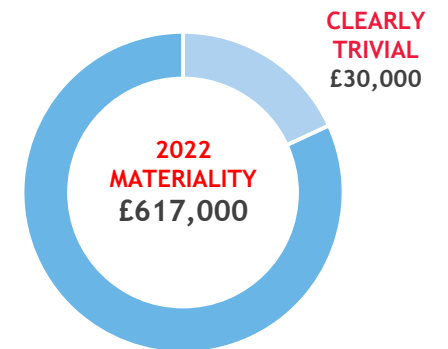
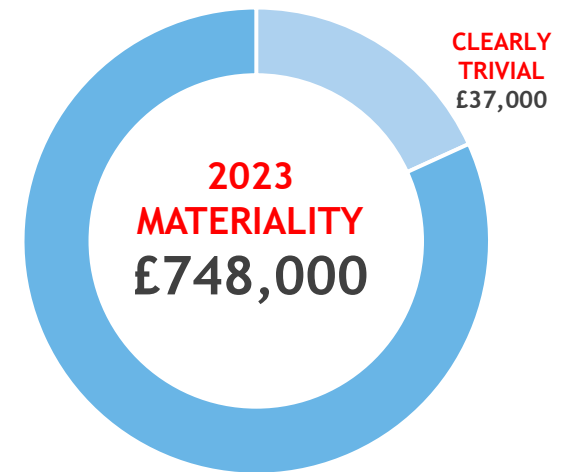
In order to carry out our audit, we must first establish a level of materiality under which we do not consider the financial statements to be misleading to the users. Our materiality level is set based on our assessment of risk and is calculated using what we consider to be the main driver of the accounts, that is, the area of the accounts that would be of the most interest to readers.

Materiality was determined based on 2.75% of the total income, representing a 0.25% increase in comparison to prior year and reflects the outcome of our risk assessment. Clearly trivial level was set at 5% of overall financial statement materiality.

There were no changes to the basis of materiality set at the planning stage.

Unadjusted audit differences

We are pleased to report that we have not identified any unadjusted misstatements arising out of our audit work to date.



Key matters

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Financial reporting

We have completed our initial review of the financial statements issued to the Committee. Based on this review:

- ▶ We have not identified any material non-compliance with accounting policies or applicable accounting framework;
- ▶ No significant accounting policy changes have been identified impacting the current year;
- ▶ We have reviewed the disclosures provided in the financial statements in relation to going concern and consider these to be appropriate. However, the appropriateness of these disclosures will continue to be reviewed up to the date of signing the audit report.

As included in the outstanding items, the Overview of 2023, which forms the narrative reporting of the accounts, is not yet available for review. We will also need to complete the disclosure checklist to ensure completeness and accuracy of the financial statement disclosures.

We will provide the Committee with detail of any matters arising on completion of this work on the accounts.

Other matters that require discussion or confirmation

- ▶ We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. We are pleased to report that we have not identified any weaknesses in the internal control environment of PCS.
- ▶ We have obtained confirmation from management that there have been no instances of fraud, that there are no undisclosed contingent liabilities and that there have been no subsequent events that require disclosure. A summary of our findings is included on **page 13**.
- ▶ A Letter of Representation will be required to be approved and signed by those charged with governance. This letter has been included in the Appendices to this report. The letters require confirmation that the NEC consider it appropriate that the financial statements have been prepared on the going concern basis.



Overview of risks

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 - Risk 3
 - Going Concern
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As identified in our audit planning report, we assessed the following matters as being the most significant risks of material misstatement in the financial statements. These include those risks which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit and the directing of the efforts of the engagement team.

#	Significant Audit Risk	Significant Management Judgement	Use of Experts Required	Unadjusted error reported	Adjusted error reported	Significant control findings reported	Specific Letter of Representation Point
1	Fraud or error due to management override of controls	Yes	No	No	No	No	No
2	Revenue significant risks: <ul style="list-style-type: none"> • Fraud or error in the completeness and cut-off of membership income • Completeness of publication income 	No	No	No	No	No	No
3	Valuation of defined benefit pension scheme obligation	Yes	Yes	No	No	No	Yes

In addition to the above significant risks, the following areas were considered to be elevated (but not significant) risks under ISA 315:

- Existence and valuation of pension scheme investment assets.

Fraud or error due to management override of controls

Risk 1

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 - Membership income
 - Risk 3
 - Going Concern
- ▶ Control recommendations

Risk description

ISA (UK) 240 - The auditor’s responsibilities relating to fraud in an audit of financial statements requires us to presume that the risk of management override of controls is present and significant in all entities.

The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud.

Management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively. We are required to consider this as a significant risk of material misstatement due to fraud.

Our audit is designed to provide reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. We are not responsible for preventing fraud or corruption, although our audit may serve to act as a deterrent.

Details

Our audit procedures included the following:

- ▶ We reviewed accounting estimates for evidence of possible bias and obtained an understanding of the business rationale for significant transactions that were outside the normal course of business for the entity or that otherwise appeared to be unusual;

- ▶ Review of unadjusted audit differences for indications of bias or deliberate misstatement;
- ▶ We have assessed and corroborated significant management estimates and judgements in following key areas:

- Defined benefit pension scheme
- Accruals and prepayments
- Going concern assumptions

This included engaging an auditor expert, Broadstones, to undertake a review of the assumptions underpinning the valuation. This review is currently in progress.

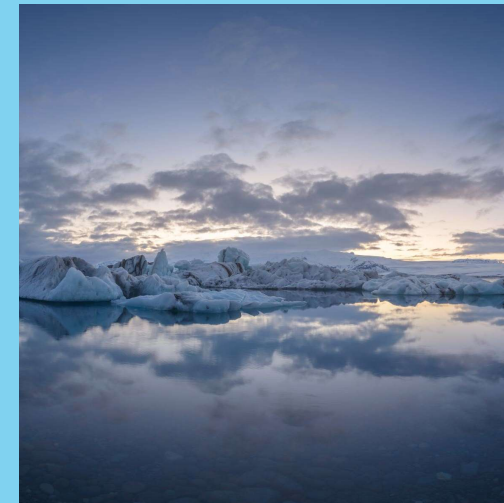
We obtained a complete list of journals and, using information gathered during the audit and our understanding of PCS, we have identified those journals and adjustments that we consider may be inappropriate or unusual. We are currently awaiting our BDO Advantage dashboard which allows us to interrogate the journal data. Once received, we will complete:

- ▶ A review and verification of large and unusual journal entries made in the year, agreeing the journals to supporting documentation. The sample selection will be driven by the identification of key risk characteristics so that our audit work focuses on those areas to be most at risk of management override;
- ▶ Review of specific revenue journals for evidence of management override or significant bias in judgemental revenue recognition areas.

Results and conclusion

Our testing is ongoing but we have not identified any issues from work completed to date.

● Significant risk
Elevated Risk
Moderate risk
● Fraud risk
Related controls identified to mitigate risk
● Significant Management estimates & judgements
Controls testing approach
● Data analytics testing approach
● Substantive testing approach



Significant Risk - Fraud or error in the completeness of membership revenue

Risk 2

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 - **Membership income**
 - Risk 3
 - Going Concern
- ▶ Control recommendations

Risk detail

Under International Standard on Auditing 240 “The Auditor’s responsibility to consider fraud in an audit of financial statements” there is a presumption that income recognition presents a fraud risk, in particular, that there could be an intentional misstatement of income.

The amounts reported in relation to income represent information of significant interest to many users of the financial statements. This puts income at a greater risk of manipulation, bias and misstatement. With 99% of the total income (based on 2021) being derived from Membership Income, this is where the income recognition risk predominantly arises in Prospect.

The significant risk for membership income relates specifically to completeness, with a particular focus on cut-off. Our audit testing will therefore look at ensuring that income has been recognised in the correct period.

In addition to the completeness of membership revenue, other non-significant risks are considered to be the following:

- ▶ Incorrect treatment of political fund contributions;
- ▶ Fictitious members added to the Salesforce database with a view to overstating member numbers and membership income;
- ▶ Incorrect membership fee assigned to members on the Salesforce database.

Audit approach

Our audit procedure included the following:

- ▶ Confirming the completeness of income by reviewing cash received post-year end, testing any accrued or deferred income balances, and ensuring that all membership income received in the year agrees to what has been recognised;

- ▶ Testing the inputted data in the Salesforce database, ensuring that new members, lapsed members and renewals are processed correctly and that there is no evidence of fictitious members;
- ▶ Reviewing expected income as per the Salesforce database and compare this to income recognised in the year to identify any indication of omitted revenue in the accounting system;
- ▶ Comparing membership income recorded against cash received, taking into consideration any accrued or deferred income, and obtain corroborating evidence for reconciling items.

A detailed analytical review of membership income and accrued membership income was performed, reconciling prior year income to amounts recognised in the current year. After allowing for movements in membership numbers, membership rates and the proportion of members paying at the maximum rate an unreconciled difference below our threshold remained.

In addition, we have agreed a sample of membership subscription debtors to cash receipts received subsequent to the year end.

A review of December and January bank statements was performed, tracing a sample of receipts to check the accuracy and completeness of membership income.

Finally, cash receipts in the year were reconciled to total income recognised by the Union.

Results and conclusion

Our audit testing on membership income is ongoing, however we have not identified any material misstatements as to date.

● Significant risk
Elevated risk
Normal risk
● Fraud risk
● Related controls identified to mitigate risk
● Significant management estimates & judgements
Controls testing approach
Data analytics testing approach
● Substantive testing approach

C	Completeness
E	Existence
A	Accuracy
V	Valuation
P	Presentation



Valuation of defined benefit pension scheme obligation

Risk 3

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 - Membership income
 - **Risk 3**
 - Going Concern
- ▶ Control recommendations

Risk description

The Union operates two defined benefit pension schemes. The net defined benefit deficit or surplus is calculated as the total assets of the scheme less the calculated obligation.

The preparation of the FRS 102 defined benefit obligations of the schemes (the liability) is subjective in nature, requiring the use of assumptions and estimates. The accuracy of the liability calculated by the actuaries is dependent on the accuracy of the underlying key inputs.

A change in the assumptions used could have a material impact on the value of the calculated liability. There is, therefore, a significant risk of material misstatement as a result of the incorrect use of assumptions or due to errors in the underlying data used to prepare the valuation.

Details

Our audit procedures include the following:

- ▶ As part of our audit procedures, we use a qualified actuary, Broadstones, to consider the reasonableness of the assumptions used in valuing the pension obligation;
- ▶ Broadstones also review the disclosures provided by PCS’s actuary, Aon, for inclusion in the financial statements;
- ▶ The audit team also check that recognition and disclosure in financial statements complies with relevant accounting standards, PCS’s accounting policies and generally accepted accounting principles.

The defined benefit obligation of each scheme is also impacted by the cash flows and member numbers. The audit team therefore also perform procedures to assess the accuracy of the cash flows into the scheme during the year, and to determine whether there have been any significant changes in membership numbers that could impact the valuation of the obligation.

Discussion and conclusion

Our audit work in relation to the valuation of the defined benefit obligation is currently ongoing. We will provide the Committee with an update should any matters arise on completion of this work.

● Significant risk
Elevated risk
Moderate risk
Fraud risk
● Related controls identified to mitigate risk
● Significant Management estimates & judgements
Controls testing approach
Data analytics testing approach
● Substantive testing approach



Going Concern

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Our requirements in relation to going concern are set out within ISA 570 (International Standards on Auditing). These are summarised within paragraph 6: “The auditor’s responsibility is to obtain sufficient appropriate audit evidence about the appropriateness of management’s use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity’s ability to continue as a going concern”.

Details

We performed a range of procedures to gain assurance over the robustness of forecasts linked with the going concern assessment, including a comparison of actual performance in FY23 against the prior year assessment/budget.

Cash at 31 December 2023 stands at £10.65m.

To continue to prepare the financial statements on a going concern basis, the National Executive Committee need to be content that the Union will be able to continue in operation, including settling its debts as they fall due, for the foreseeable future. The foreseeable future is at least 12 months from the date of approval of the financial statements.

Our review of the 2024 budget has considered each of the variances in comparison to 2023. All key elements appear reasonable, albeit within the broad parameters applied for going concern consideration.

Key is the assumption associated with membership income staying consistent on average over the next few years with a 2% increase on rates (except for FY24 an increase of 4.5% has been used, in line with our expectation).

As outlined in our report to this Committee in the prior year the single most important factor when considering an organisations ability to continue to operate is the availability of cash. As a result, in addition to our review of the 2024 budget we perform a range of sensitivities, analysing the level of cash reserves throughout the next 12 months. With the continued stability of costs, the key focus of our review was the assumptions associated with membership income.

Income sensitivities

Cash flows for the period to the end of December 2024 confirm that should membership income to decline against budget by 0.5% per month, the Union would continue to have sufficient cash resources to continue to operate for the period under review. 0.5% represents the highest attrition rate seen over the last 10 years once check-off changes have been excluded.

Income Sensitivities continued

Current cash levels would only be exhausted should membership throughout the next 12 months fall on average by 60% per month, or 60% by the end of the year, although such falls are highly unlikely given the relative stability in the number of civil servants.

Expenditure sensitivities

Whilst membership income is key to future success, given historic pressures on expenditure, both operating and capital, we have also sensitised costs. Sensitivities consider a 5% rise in monthly expenditure. These sensitivities take into account potential future inflationary pressures along with a scenario when historic levels of travel and subsistence return.

Closing cash looking at the worst case scenario of 5% would still be sufficient for the Union to continue to operate for the period under review.

Results and conclusion

External influences on membership make budgeting future income inherently difficult to determine. However, the level of cash reserves and the relative stability of membership numbers support Management’s assessment that the Union remains a going concern.

Control environment recommendations

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 - Additional matter req.

We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to the Committee.

During the course of our audit work, we are pleased to confirm that we identified no such significant deficiencies to report in relation to the audit of PCS, though we draw your attention to our observations detailed below.

As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control. As the purpose of the audit is for us to express an opinion on the Union's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.

Area	Observation & implication	Recommendation	Management response
Purchase and expense ledger system	<p>During discussions with management, it was noted that the Union does not currently operate either a software-based purchase ledger system or an expenses system.</p> <p>While it is possible for manual system to work effectively, software-based solutions can create efficiencies in financial processing and also reduce the risk of human error. Furthermore, these systems can assist in better cash-management and mitigate the risk of fraudulent transactions.</p>	In order to ensure that the Union has effective financial controls to mitigate the risk of fraud, it is imperative that a purchase ledger and expenses system are implemented as soon as possible.	
Reconciliation of bank accounts	We are aware that, at the year end, the Union's main bank accounts was reconciled effectively. However, all bank accounts should be reconciled not just the primary one. The process of regularly reconciling all bank accounts ensures that there is timely understanding of cash transactions and mitigates against the risk of fraudulent transactions going unnoticed.	In order to ensure that the Union has effective financial controls to mitigate the risk of fraud, it is imperative that all bank accounts should be reconciled on a timely basis.	

As our audit is not yet finalised, there be more control environment recommendations arising. However, should there be any matters of important to the Committee, an updated version of this report will be distributed.

Matters requiring additional consideration

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Fraud

Whilst the NEC have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud.

Our audit procedures have not identified any instances of actual or suspected fraud. We will seek confirmation from you whether you are aware of any known, suspected or alleged frauds at the meeting on 28 February 2024.

Going concern

Our going concern assessment extends up to the date of signing the financial statements, and therefore we will seek confirmation from yourselves that you believe the Union to be a going concern.

Based on our audit work completed to date, we do not consider there to be a material uncertainty in relation to going concern, and therefore we consider the financial statements to have been prepared on the appropriate basis.

Laws and regulations

The NEC are responsible for preparing and filing an Annual Report and financial statements which show a true and fair view, comply with the Trade Union Labour Relations (Consolidation) Act 1992. Other relevant significant consideration(s) for your organisation are Corporate and VAT legislation, Employment Taxes, Health and Safety and the Bribery Act 2010.

We made enquiries of management and reviewed correspondence with the relevant authorities.

We did not identify any non-compliance with laws and regulations that could have a material impact on the financial statements.

Accounting policies

We have considered the qualitative aspects of your chosen accounting policies, as well as the consistency and application of the policies. We discussed the appropriateness of the disclosures in respect of significant accounting estimates.

We are pleased to report that, on review of the draft financial statements, we did not identify any missing or incomplete accounting policies or any material non-compliance with accounting standards.

Related parties

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud.

We did not identify any significant matters in connection with related parties

Outstanding matters

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We have substantially completed our audit work in respect of the financial statements for the Year ended 31 December 2023.

The following matters are outstanding at the date of this report and could impact our audit opinion. We will update you on their current status at the Board meeting at which this report is considered:

- Finalisation of various audit areas, including manual journals (relating to the management override of controls risk), related parties, taxation, pensions liabilities, and review of 'other information';
- Finalisation of our review of pension assets, including receipt of third-party confirmations from fund managers and Custodian controls reports;
- Final manager and partner review of audit file, including clearance of review points raised;
- Final manager and partner review of financial statements;
- Subsequent events review to date of signing the financial statements;
- A copy of the latest post year end management accounts for subsequent events and going concern audit work;
- Receipt of signed letter of representation.
- Receipt of final signed accounts.

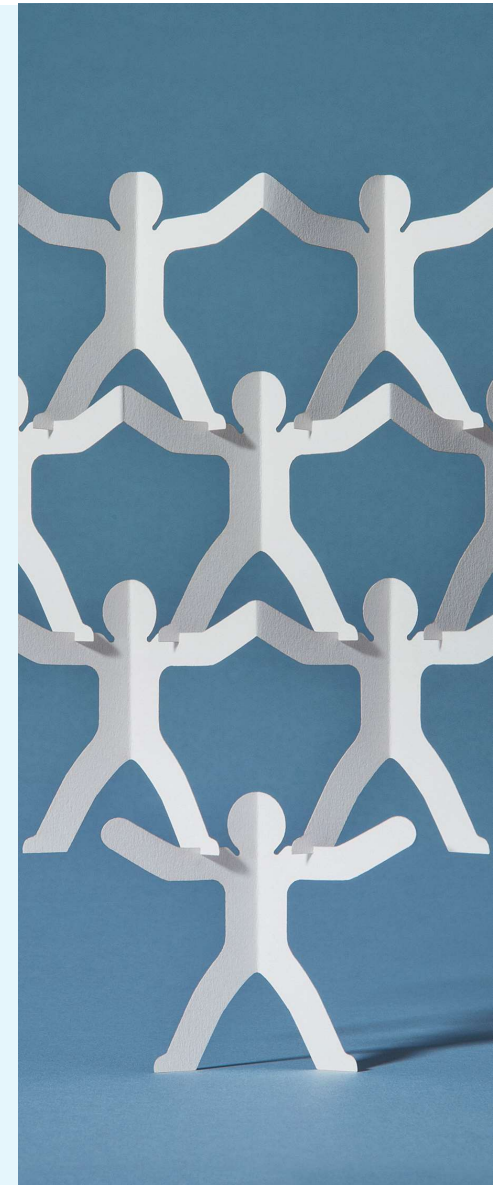




Fees

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	Fees (£)		Independence safeguards	Impact on independence
	2023	2022		
Statutory audit	£60,000	£46,200		
Statutory audit - Impact of ISA 315 *	Nil	6,000		
Non-audit services - Corporation Tax	TBC	£5,720	The procedures is being performed by a Separate Tax Team	Self - Review & Management threat - assessing work of Corporation Tax workings.
* ISA 315 (Revised July 2020) - Identifying and Assessing the Risks of Material Misstatement				





Independence

FRC Ethical Standard

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Under ISAs (UK) and the FRC's Ethical Standard, we are required as auditors to confirm our independence.

We have embedded the requirements of the Standards in our methodologies, tools and internal training programmes. Our internal procedures require that audit engagement partners are made aware of any matters which may reasonably be thought to bear on the integrity, objectivity or independence of the firm, the members of the engagement team or others who are in a position to influence the outcome of the engagement. This document considers such matters in the context of our audit for the year ended 31 December 2023.

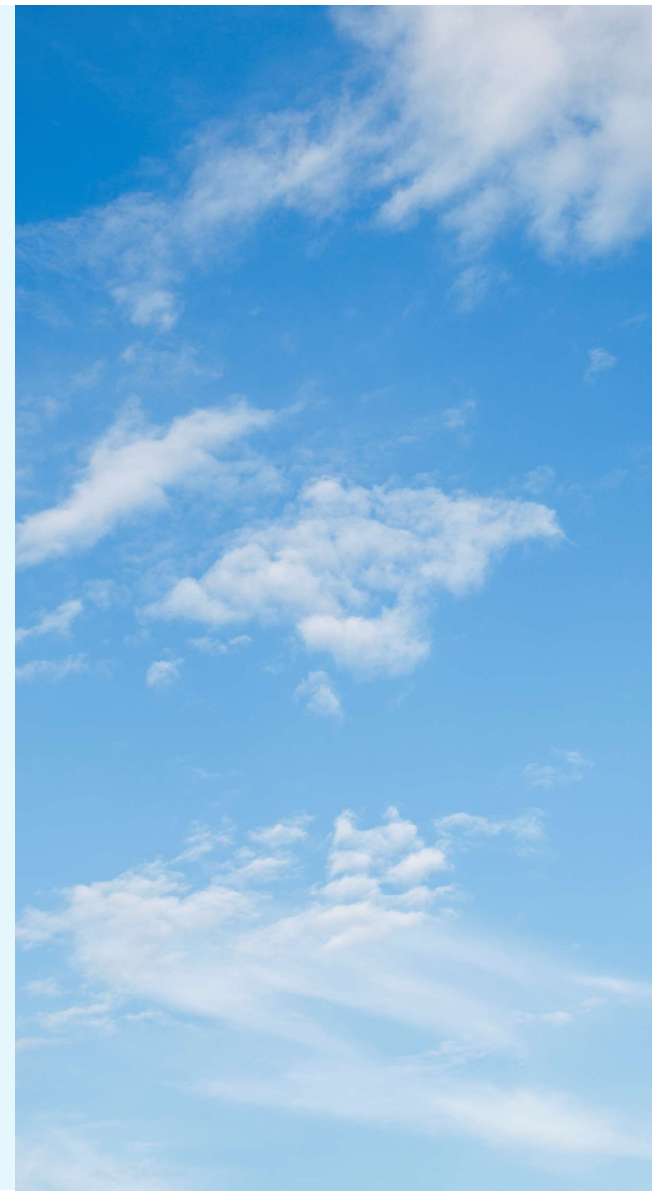
Details of services, other than audit, provided by us to the Union during the period and up to the date of this report are set out in the following slide were provided in our planning report. We understand that the provision of these services was approved by the Committee in advance in accordance with the Union's policy on this matter.

We have not identified any other relationships or threats that may reasonably be thought to bear on our objectivity and independence.

We confirm that the firm, the engagement team and other partners, directors, senior managers and managers conducting the audit comply with relevant ethical requirements including the FRC's Ethical Standard or the IESBA Code of Ethics as appropriate and are independent of the Union.

We also confirm that we have obtained confirmation of independence from non BDO auditors and external audit experts involved in the audit comply with relevant ethical requirements including the FRC's Ethical Standard and are independent of the Union.

Should you have any comments or queries regarding any independence matters we would welcome their discussion in more detail.



For more information:

Gareth M Jones

e: Gareth.M.Jones@bdo.co.uk

m: +44(0)7989 605866

The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the Union and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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Public and Commercial Services Union

Independent auditors' report

For the year ended 31 December 2023

Independent auditor's report to the Public and Commercial services Union

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2023 and of its surplus 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 (Consolidation) Act 1992.

We have audited the financial statements of the Public and Commercial Services Union (the 'Union') for the year ended 31 December 2023 which comprise the total funds income and expenditure account, the general fund income and expenditure account, the statement of comprehensive income, the balance sheet, the statement of changes in funds and reserves, the statement of cash flows and the 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit

opinion is consistent with the additional report to the audit committee.

Independence

We remain 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.

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.

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

Other information

The officers are responsible for the other information. The other information comprises the information included in the financial 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 course of 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 in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements 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 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.

In preparing the financial statements, the Officers are

responsible for assessing the Group's and the Parent Company'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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience,

Public and Commercial Services Union

Independent auditors' report continued

For the year ended 31 December 2023

and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a 15 material misstatement in the financial statements, including, but not limited to, the Trade Union & Labour Relations Act 1992 and UK tax legislation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

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.

The audit procedures to address the risks identified included:

- We understood how the Union is complying with the legal and regulatory frameworks most significant to the Union by making enquiries to management and those responsible for legal and compliance procedures. We corroborated our enquiries through our review of minutes;
- We assessed the susceptibility of the Union's financial statements to material misstatement, including how fraud might occur by discussing with management where it is considered there was a susceptibility of fraud relating to management override of controls and improper income recognition. In addressing the risk of fraud, including the management override of controls and improper income recognition, we tested the appropriateness of certain manual journals and tested the application of cut-off and revenue recognition;
- Reviewed and challenged the application of significant accounting estimates and judgements made in the preparation of the financial statements; and
- Discussed with management and those charged with governance, including consideration of known or

suspected instances of non-compliance with laws and regulations and fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Use of our report

This report is made solely to the Parent Company's members, as a body, in accordance with Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union those matters we are required to state to them in an 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 Parent Company and the Parent Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gareth M Jones (Senior Statutory Auditor)

**For and on behalf of BDO LLP
London, United Kingdom**

DocuSigned by:
Gareth M Jones
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BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127). 03 July 2024

Membership audit certificate

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

(See notes 97 to 103)

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

YES

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES


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

YES

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	16.05.2024
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

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	