Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	POA
Year ended:	31 December 2025
List no:	264T
Head or Main Office address:	Cronin House
	245 Church Street
	Edmonton
	London
Postcode	N9 9HW
Website address (if available)	www.poa.org.uk
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Stephen Gillan
Telephone Number:	020 88030255
Contact name for queries regarding the completion of this return	David Goodwin
Telephone Number:	0116 2551880
E-mail:	david@sturgesshutchinson.co.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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**
	35,612	1,300			36,912
Total	35,612	1,300			A 36,912

Number of members at end of year contributing to the General Fund	32,704
Number of members included in totals box 'A' above for whom no home or authorised address is held:	

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Deputy General Secretary		M Pimblett	May 2025
NEC	T McCarthy	D Ferry	May 2025

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
S Gillan	General Secretary May 2025
M Pimblett	Deputy General Secretary December 2024
M Fairhurst	Chair May 2021
D Todd	Vice Chair May 2023
G Willets	NEC May 2025
I Carson	NEC May 2023
P Hannant	NEC May 2023
J Marshall	NEC May 2023
D Ferry	NEC August 2025
S Rigby	NEC May 2023

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		5,669,146
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		5,669,146
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	13,477	
Total of other income (as at page 4)		13,477
Total income		5,682,623
Interfund Transfers IN		274,263
Expenditure		
Benefits to members (as at page 5)		1,565,255
Administrative expenses (as at page 10)		3,319,455
Federation and other bodies (specify)		
TUC		121,224
Other		52,851
Total expenditure Federation and other bodies		174,075
Taxation		
Total expenditure		5,058,785
Interfund Transfers OUT		27,797
Surplus (deficit) for year		623,838
Amount of general fund at beginning of year		5,585,620
Amount of general fund at end of year		6,455,924

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Endorsement receipts	9,136
Advertising	4,341
Transfer from revaluation reserve	
Total other sources	**13,477**
Total of all other income	**13,477**

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		**brought forward**	1,565,255
Employment Related Issues		Advisory Services	
Legal fees	1,391,708		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Training and courses	
Communications			
Magazine	105,508		
Diary	68,039		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	1,565,255	**Total (should agree with figure in General Fund)**	1,565,255

(See notes 21 and 23)

Fund 2			Fund Account
Name:	Provident Benefit Fund	**£**	**£**
Income			
	From members		
	Investment income (as at page 12)		124,137
	Other income (specify)		
	Total other income as specified		
	Total Income		124,137
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		168,900
	Surplus (Deficit) for the year		124,137
	Amount of fund at beginning of year		112,269
	Amount of fund at the end of year (as Balance Sheet)		67,506
	Number of members contributing at end of year		

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

(See notes 21 and 23)

Fund 4			Fund Account
Name:	National Levy Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	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		39,312
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		39,312
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5			Fund Account
Name:	Education Fund	£	£
Income			
	From members		116,863
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		116,863
	Interfund Transfers IN		
Expenditure			
	Benefits to members		135,665
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		135,665
	Interfund Transfers OUT		66,051
	Surplus (Deficit) for the year		-18,802
	Amount of fund at beginning of year		470,380
	Amount of fund at the end of year (as Balance Sheet)		385,527
	Number of members contributing at end of year		32,364

(See notes 21 and 23)

Fund 6			Fund Account
Name:	Scotland Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		27,797
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		27,797
	Total Expenditure		27,797
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-27,797
	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		46,049
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total income		46,049

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)	75,916
Total expenditure	75,916
Surplus (deficit) for year	-29,867
Amount of political fund at beginning of year	-19,924
Amount of political fund at the end of year (as Balance Sheet)	-49,791
Number of members at end of year contributing to the political fund	25,353
Number of members at end of the year not contributing to the political fund	4,208
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	7,351

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	£
Contribution to income and expenditure	75,916
Total expenditure	75,916
Total of all expenditures	75,916

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		1,342,191
Salaries and Wages included in above	1,021,424	
Auditors' fees		17,915
Legal and Professional fees		62,158
Occupancy costs		144,716
Stationery, printing, postage, telephone, etc.		679,894
Expenses of Executive Committee (Head Office)		138,245
Expenses of conferences		331,832
Other administrative expenses (specify)		
Donations		10,745
Branch refunds		103,371
Insurance		60,691
Travel and meeting expenses		177,555
Covid welfare expenses		
Death benefits		168,900
Ballot costs		46,813
Depreciation		34,429
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Contribution to Scotland Fund		27,797
tretert		
	Total	3,347,252
Charged to:	General Fund (Page 3)	3,319,455
	Provident Benefit Fund	
	Relief Fund	
	National Levy Fund	
	Education Fund	
	Scotland Fund	27,797
	Total	3,347,252

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	95,716	13,790	29,915		4,461	143,882
Deputy General Secretary	86,589	12,447	25,804		4,465	129,305
Chair	13,057	1,044				14,101
Vice Chair	13,057	1,044				14,101
Other NEC	13,057	1,044				14,101
Other NEC	13,057	1,044				14,101
Other NEC	13,057	1,044				14,101
Other NEC	13,057	1,044				14,101
Other NEC	5,079	511				5,590
Other NEC	13,057	1,044				14,101

Analysis of investment income

(see notes 47 and 48)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		123,938
Other investment income (specify)		
Increase in valuation of investments		199
		124,137
Total investment income		124,137

Credited to:

General Fund (Page 3)	
Provident Benefit Fund	124,137
Relief Fund	
National Levy Fund	
Education Fund	
Scotland Fund	
Political Fund	
Total Investment Funds	124,137

Balance sheet as at 31 December 2025

(see notes 49 to 52)

Previous Year		£	£
1,329,024	Fixed Assets (at page 14)		1,314,875
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( )		
1	Unquoted		500,200
	Total Investments		500,200
	Other Assets		
	Loans to other trade unions		
1,424,200	Sundry debtors		1,291,976
5,232,439	Cash at bank and in hand		5,557,378
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
6,656,639	**Total of other assets**		6,849,354
7,985,664		**Total assets**	8,664,429
5,585,620	General fund (page 3)		6,455,924
112,269	Provident Benefit Fund		67,506
	Relief Fund		
39,312	National Levy Fund		
470,380	Education Fund		385,527
	Scotland Fund		
-19,924	Political Fund Account		-49,791
961,912	Revaluation reserve		961,912
	Liabilities		
	Amount held on behalf of central trade union political fund		
£836,095	Sundry creditors		843,351
£836,095		**Total liabilities**	843,351
£7,985,664		**Total assets**	8,664,429

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	969,923	375,000	512,038			1,856,961
Additions	12,062		8,217			20,279
Disposals						
Revaluation/Transfers						
At end of year	981,985	375,000	520,255			1,877,240
Accumulated Depreciation						
At start of year	19,432	7,500	501,004			527,936
Charges for year	21,978	7,500	4,951			34,429
Disposals						
Revaluation/Transfers						
At end of year	41,410	15,000	505,955			562,365
Net book value at end of year	940,575	360,000	14,300			1,314,875
Net book value at end of previous year	950,491	367,500	11,034			1,329,025

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted	Equities		
	Quilter managed investments	500,199	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Goodwill	1	
	Total unquoted (as Balance Sheet)	500,200	
	Market Value of Unquoted Investments	500,200	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes [ ] No [X]

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

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

Yes [ ] No [ ]

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	5,786,009	46,049	5,832,058
From Investments	124,137		124,137
Other Income (including increases by revaluation of assets)	13,477		13,477
Total Income	5,923,623	46,049	5,969,672
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	5,222,247	75,916	5,298,163
Funds at beginning of year (including reserves)	7,169,493	-19,924	7,149,569
Funds at end of year (including reserves)	7,870,869	-49,791	7,821,078

Assets

	Fixed Assets	1,314,875
	Investment Assets	500,200
	Other Assets	6,849,354
	Total Assets	8,664,429
Liabilities	**Total Liabilities**	843,351
Net Assets (Total Assets less Total Liabilities)		7,821,078

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? **No**

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

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 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

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.

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

Report and Accounts

31 December 2025

POA
Statement of National Executive Committee's Responsibilities

The National Executive Committee is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Trade Union law requires the members of the National Executive Committee to prepare accounts for each financial year. Under that law the members have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade Union law the members must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Trade Union and of its income and expenditure for that period. In preparing these accounts, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trade Union will continue in operation.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the Trade Union's transactions and disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the accounts comply with the Trade Union & Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent auditor's report to the members of POA

Opinion

We have audited the accounts of POA for the year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the POA's affairs as at 31 December 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the accounts section of our report. We are independent of the POA in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC’s Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the POA's returns to the tax authorities and assisted with the preparation of the accounts.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor’s report thereon. The members are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditor's report
to the members of POA

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the UK Generally Accepted Accounnting Practice requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of members

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

In preparing the accounts, the members are responsible for assessing the POA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the POA or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

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

Mr David Goodwin
(Senior Statutory Auditor)
for and on behalf of
Sturgess Hutchinson (Leicester) Limited
Chartered Certified Accountants and Statutory Auditors
13 March 2026

21 New Walk
Leicester
LE1 6TE

POA
Income and Expenditure Account
for the year ended 31 December 2025

	2025	2024
	£	£
Income		
Subscriptions receivable	5,669,146	5,451,179
Endorsement receipts	9,136	5,814
	5,678,282	5,456,993
Magazine net costs	101,167	60,271
Cost of diary	68,039	56,757
Refunds to branches	103,371	96,592
Payroll costs and superannuation	1,342,191	1,265,334
Expenses to Annual Conference	295,373	269,122
Expenses to Scotland Annual Conference	36,459	39,361
Ballot costs	46,813	32,834
Travel and meeting expenses	315,800	348,746
Printing, stationery, miscellaneous, postage and telephone expenses	80,788	112,243
Unrecoverable VAT	335,471	344,280
Information technology	194,970	190,590
Lease rentals	68,665	74,686
Audit	17,915	17,094
TUC - Affiliation fee	121,224	108,083
GFTU - Affiliation fee	29,219	28,095
Other affiliation fees	23,632	42,512
Contribution to Scotland Fund	27,797	37,680
Rates and utilities	78,155	75,956
Premises expenses	26,478	10,948
Insurance	60,691	63,832
Repairs and renewals	40,083	77,696
Contribution from Provident Benefit Fund	(168,900)	(163,000)
Legal and professional charges	1,453,866	1,286,953
Death Benefits	168,900	163,000
Donations	10,745	20,067
Training and courses	-	66,051
Depreciation	34,429	30,619
	4,913,341	4,756,402
Surplus for the financial year	764,941	700,591

POA

Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Intangible assets	3		1		1
Tangible assets	4		1,314,875		1,329,024
Investments	5		500,199		-
			1,815,075		1,329,025
Current assets					
Debtors	6	1,291,976		1,424,200	
Cash at bank and in hand		5,557,378		5,232,439	
		6,849,354		6,656,639	
Creditors: amounts falling due within one year	7	(843,351)		(836,095)	
Net current assets			6,006,003		5,820,544
Net assets			7,821,078		7,149,569
Provident Benefit Fund	10		67,506		112,269
Political Fund	11		(49,791)		(19,924)
Education Fund	12		385,527		470,380
National Levy Fund	13		-		39,312
Revaluation Reserve	16		961,912		961,912
Accumulated Fund	15		6,455,924		5,585,620
Members' funds			7,821,078		7,149,569

M Fairhurst
Chairman

S Gillan
General Secretary

Approved by the board on 11 March 2026

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Subscriptions
Members subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account relates to the year under review.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold property	over 50 years
Freehold property improvements	over 5 years
Leasehold property	over 50 years
Computer equipment	over 3 years
Office equipment	over 4 - 5 years
Fixtures and fittings	over 5 years

Freehold and leasehold properties were revalued at 31 December 2023.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
The POA is assessable to UK Corporation Tax on all investment income and capital gains arising on the sale of investments. Under Section 467 ICTA 1988 the POA obtains exemption from income tax and corporation tax in respect of its income and chargeable gains which is not trading income and which is applicable and applied for the purpose of Provident Benefits.

Leased assets
A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Provident Benefit Fund
This fund was established to receive all income and chargeable gains derived from the POA's investments, loans and bank interest. From the fund are paid all provident benefits as defined under section 467 ICTA 1988. Any shortfall is covered by a contribution from the Accumulated Fund and is separately disclosed in the Income and Expenditure account.

Political Fund
This fund was set up for the furtherance of the political objects to which Section 72 of the Trade Union & Labour Relations (Consolidation) Act 1992 applies. Unused funds are separately shown in the Income and Expenditure account.

Levy Fund
This fund was originally set up for one year only running from June 2007 to May 2008. Its main purpose is to assist in covering the costs of the POA going to the European Court to regain trade union rights.

Education Fund
This fund was originally set up as the Trade Disputes Fund in June 2016 and was changed to the Education Fund in June 2024. Its main purpose is to assist in covering the costs of training for POA national and branch officials.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

Branches
Subscription income and expenditure relating to branches has been included in the income and expenditure account on an accruals basis.

2 Audit information

The audit report is unqualified.

Senior statutory auditor:	Mr David Goodwin
Firm:	Sturgess Hutchinson (Leicester) Limited
Date of audit report:	13 March 2026

3 Intangible fixed assets

Goodwill:	£
Cost	
At 1 January 2025	1
At 31 December 2025	1
Amortisation	
At 31 December 2025	-
Net book value	
At 31 December 2025	1
At 31 December 2024	1

4 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Office and computer equipment £	Total £
Cost				
At 1 January 2025	1,344,923	162,718	349,320	1,856,961
Additions	12,062	-	8,217	20,279
At 31 December 2025	1,356,985	162,718	357,537	1,877,240
Depreciation				
At 1 January 2025	26,932	162,718	338,286	527,936
Charge for the year	29,478	-	4,951	34,429
At 31 December 2025	56,410	162,718	343,237	562,365
Net book value				
At 31 December 2025	1,300,575	-	14,300	1,314,875
At 31 December 2024	1,317,991	-	11,034	1,329,025

Freehold and leasehld properties were revalued as at 31 December 2023 by MW Chartered Surveyors; Dacres Commercial (Chartered Surveyors) and Bailie Property (Estate Agents) all of whom are external to the POA, on an open market basis.
All properties are subject to professional valuation when the executive committee considers that the valuations may have changed significantly. In the interim the executive committee considers the valuations and makes any adjustments required. In the opinion of the executive committee there was no change in value in 2025.

POA
Notes to the Accounts
for the year ended 31 December 2025

5 Investments

	Other investments £
Cost	
Additions	500,000
Revaluation	199
At 31 December 2025	500,199
Historical cost	
At 31 December 2025	500,000

6 Debtors

	2025 £	2024 £
SPOA	31,374	23,630
Subscriptions	515,296	521,445
Rates and water	5,979	5,966
Prepayments	58,744	69,165
Vat recoverable	25,487	23,567
Printing, postage and stationery	52,998	50,096
Learning funds	21,595	14,118
Northern Ireland area and life assurance funds	32,317	29,913
Branch funds	220,586	205,192
Other debtors	327,600	481,108
	1,291,976	1,424,200

7 Creditors: amounts falling due within one year

	2025 £	2024 £
SPOA	31,374	23,630
Branch refunds	235,920	202,791
Travelling and meeting expenses	11,812	6,538
Learning funds	21,595	14,118
Northern Ireland area and life assurance funds	32,317	29,913
Branch funds	220,586	205,192
Sundry creditors	289,747	353,913
	843,351	836,095

POA
Notes to the Accounts
for the year ended 31 December 2025

8 National POA Sections and Branches

Following discussions with the Certification Office for Trade Unions and Employers' Associations, it has been agreed that all funds in the name of the POA must be incorporated in the POA's financial statements. Accordingly the following funds have been included:

- All branch funds including:
  - Broadmoor Hospital POA Fund
  - POA Ashworth Branch Fund
  - POA Rampton Hospital Branch Fund
  - The State Hospital Carstairs
- POA Learning Fund in England and Wales
- POA Northern Ireland Area Fund
- POA Northern Ireland Life Assurance Fund
- POA Scotland

The amounts involved have been shown both as assets of the POA within debtors and as liabilities within creditors.

9 Magazine

	2025 £	2024 £
Advertising	4,341	2,999
Less: Magazine expenditure	(105,518)	(63,270)
Net expenditure	(101,177)	(60,271)

10 Movement on Provident Benefit Fund

	2025 £	2024 £
Income		
Interest earned	123,938	120,071
Gain on revaluation of fixed asset investments	199	-
Deduct provident benefits:		
Contribution to Death Benefits	(168,900)	(163,000)
Net movement for the year	(44,763)	(42,929)
At 1 January 2025	112,269	155,198
At 31 December 2025	67,506	112,269

POA
Notes to the Accounts
for the year ended 31 December 2025

11 Movement on Political Fund

	2025	2024
	£	£
Member contributions	46,049	44,336
Contribution to Income and Expenditure Account	(75,916)	(66,955)
Net movement for the year	(29,867)	(22,619)
At 1 January 2025	(19,924)	2,695
At 31 December 2025	(49,791)	(19,924)

12 Movement on the Education Fund

	2025	2024
	£	£
Member contributions	116,863	112,658
Transfer to General Fund	(66,051)	-
Contribution to Income and Expenditure Account	(135,665)	(13,397)
Net movement for the year	(84,853)	99,261
At 1 January 2025	470,380	371,119
At 31 December 2025	385,527	470,380

13 Movement on the National Levy Fund

	2025	2024
	£	£
Transfer to General Fund	(39,312)	-
Net movement for the year	(39,312)	-
At 1 January 2025	39,312	39,312
At 31 December 2025	-	39,312

14 Movement on the Scotland Fund

	2025	2024
	£	£
Contribution from Income and Expenditure Account	27,797	37,680
Rent of Scotland Office	(27,797)	(37,680)
Net movement for the year	-	-
At 1 January 2025	-	-
At 31 December 2025	-	-

15 Movement on the Accumulated Fund

	2025	2024
	£	£
At 1 January 2025	5,585,620	4,885,029
Transfer from Education Fund	66,051	-
Transfer from National Levy Fund	39,312	-
Surplus for the year	764,941	700,591
At 31 December 2025	6,455,924	5,585,620

16 Revaluation reserve

	2025	2024
	£	£
At 1 January 2025	961,912	961,912
At 31 December 2025	961,912	961,912

17 Reconciliation of Movement in Members' Funds

	2025	2024
	£	£
Surplus for the year	764,941	700,591
Transfer from National Levy Fund	39,312	-
Transfer from Education Fund	66,051	-
Provident Benefit Fund movement for the year	(44,763)	(42,929)
Political fund net movement for the year	(29,867)	(22,619)
National Levy Fund net movement for the year	(39,312)	-
Education Fund net movement for the year	(84,853)	99,261
Net income for the year	671,509	734,304
At 1 January 2025	7,149,569	6,415,265
At 31 December 2025	7,821,078	7,149,569

18 Pension contributions

The POA's contribution to its defined contribution pension schemes was £215,709 (2024 - £183,418) in the year.

19 Contingent liabilities

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

The potential legal liability in 2025 in the event of adverse judgements is as follows: Pension cases £250,000 (2024 - £250,000) and Other General matters £100,000 (2024 - £100,000). The other general matters is considered to have only a remote possibility of becoming a liability.

Death benefits are charged to the Income and Expenditure Account in the year in which they are paid. The benefit is paid on the death of current members. There are currently 37 (2024 - 41) Honorary Life Members who will have also have a death benefit paid on their death and whose membership will not end before death. At the current death benefit of £5,600 this is a potential liability of £207,200 (2024 - £229,600).

20 Related party transactions

The POA is under the control of its members.

M Fairhurst, SP Gillan, D Todd and M Pimblett are all members of the National Executive Committee. SP Gillan is responsible for the role of Finance Officer of the POA. At the 31 December 2025, they were also trustees of the POA Welfare Fund. During the year member contributions to the POA Welfare Fund amounted to £366,386 (2024 - £358,927) and at the balance sheet date, an amount was due to the fund of £30,347 (2024 - £30,541).

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	STEPHEN GILLAN	Name:	MARK FAIRHURST
Date:	22 May 2026	Date:	22 May 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

   a. kept proper accounting records with respect to its transactions and its assets and liabilities; and

   b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	Sturgess Hutchinson (Leicester) Limited	
Profession(s) or Calling(s):	Chartered Certified Accountants	
Address(es):	21 New Walk	
	Leicester	
Postcode	LE1 6TE	
Date	22/05/2026	
Contact name for inquiries and telephone number:	David Goodwin 0116 2551880	

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

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

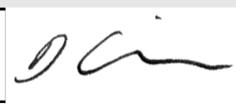
(a) set out below the assurer's reasons for stating that

(b) provide a description of the information or explanation requested or required which has not been obtained

(c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act

(d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	Sturgess Hutchinson (Leicester) Limited
Address	21 New Walk Leicester LE1 6TE
Date	22/05/2026
Contact name and telephone number	David Goodwin 0116 2551880

Membership audit certificate

Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of 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	