

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	App Drivers and Couriers Union			
Year ended:	31 December 2025			
List no:				
Head or Main Office address:	First Central 200			
	6th Floor			
	2 Lakeside Drive			
	London			
Postcode	NW10 7FQ			
Website address (if available)	adcu.org.uk			
Has the address changed during the year to which the return relates?	Yes		No	X ('X' in appropriate box)
General Secretary:				
Telephone Number:				
Contact name for queries regarding the completion of this return	D Goodwin			
Telephone Number:	0116 2551880			
E-mail:	david@sturgesshutchinson.co.uk			

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	7,542	4			7,546
Total	7,542	4			A 7,546

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

7,546

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
General Secretary	Z Dreni		Sept 2025
London Branch Secretary		A Dumitrache	Nov 2025
London Branch vice Chair		M Tunc	Nov 2025
London Branch Equality Representative		K Oba	Nov 2025
Women Officer		M Gedi	Apr 2025

State whether the union is:

a. A branch of another trade union?

Yes

No

☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

☒

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

[illegible]

General Fund

(see notes 13 to 18)

		£	£
Income	From Members: Contributions and Subscriptions		649,087
	From Members: Other income from members (specify)		
	Total other income from members		
	Total of all income from members		649,087
	Investment income (as at page 12)		140
	Other Income		
	Income from Federations and other bodies (as at page 4)		
	Income from any other sources (as at page 4)	5,800	
	Total of other income (as at page 4)		5,800
	Total income		655,027
	Interfund Transfers IN		
Expenditure			
	Benefits to members (as at page 5)		47,416
	Administrative expenses (as at page 10)		642,264
	Federation and other bodies (specify)		
	Total expenditure Federation and other bodies		
	Taxation		
	Total expenditure		689,680
	Interfund Transfers OUT		
	Surplus (deficit) for year		-34,653
	Amount of general fund at beginning of year		201,657
	Amount of general fund at end of year		167,004

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues Solicitors fees	47,416	brought forward Advisory Services	47,416
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Dispute Benefits		Negotiated Discount Services	
		Other Benefits and Grants (specify)	
carried forward	47,416	Total (should agree with figure in General Fund)	47,416

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1

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

Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
Total expenditure	
Surplus (deficit) for year	
Amount of political fund at beginning of year	
Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
Number of members at end of year contributing to the political fund	
Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

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

Political fund account expenditure (a)

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

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

[illegible]

Political fund account expenditure (b)

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

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

[illegible]

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
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

[illegible]

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

Total expenditure

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

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures
P9vii

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		298,682
Salaries and Wages included in above	254,193	
Auditors' fees		5,040
Legal and Professional fees		57,174
Occupancy costs		61,557
Stationery, printing, postage, telephone, etc.		8,400
Expenses of Executive Committee (Head Office)		11,428
Expenses of conferences		4,670
Other administrative expenses (specify)		
Travel		4,476
Entertaining		
Bank charges		37,312
Insurance		872
IT		52,130
Depreciation		10,669
Accountancy		12,960
Advertising		23,875
Donations		750
Other outgoings		7,795
Other Outgoings		
Repairs		778
Subscriptions and affiliations		17,367
Loss on disposal of tangible fixed assets		1,624
Stand down for activists and volunteers		24,705
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		642,264
Charged to:	General Fund (Page 3)	642,264
Total		642,264

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	
					£	
President (CI)				Stand down	2,100	2,100
General Secretary (ZD)	12,833	1,457	1,283	Stand down	400	15,973
Treasurer (CP)				Stand down	727	727
London Chair (KK)				Stand down		
BAME Officer (FM)				Stand down	1,900	1,900
Couriers Branch Member (CM)				Stand down		
West Midlands Chair (SH to Oct)				Stand down		
Women Officer (CI to Oct)				Stand down	23,469	23,469
Birmingham Branch Member (SH)				Stand down	1,000	1,000
London Vice Chair (ZD to Oct)				Stand down	36,200	36,200

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			61
Other investment income (specify)			
			61
Total investment income			61
Credited to:			
General Fund (Page 3)			140
Political Fund			
Total Investment Funds			140

Balance sheet as at

31 December 2024

(see notes 49 to 52)

Previous Year		£	£
2,717	Fixed Assets (at page 14)		35,725
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ()		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		4,849
	Sundry debtors		
	Cash at bank and in hand		259,552
	Income tax to be recovered		
547,721	Stocks of goods		
	Others (specify)		
	Total of other assets		264,401
	Total assets		300,126
201,657	General fund (page 3)		167,004
	Liabilities		
£84,529 £6,257 £26,483	Amount held on behalf of central trade union political fund		56,261 13,355 28,853
	Deferred income		
	Other creditors		
	Tax and social security		
£130,171 £398,606	Total liabilities		98,469
	Total assets		300,126

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			5,369			5,369
Additions				35,152		35,152
Disposals						
Revaluation/Transfers						
At end of year			5,369	35,152		40,521
Accumulated Depreciation						
At start of year			2,652			2,652
Charges for year			679	1,465		2,144
Disposals						
Revaluation/Transfers						
At end of year			3,331	1,465		4,796
Net book value at end of year			2,038	33,687		35,725
Net book value at end of previous year			2,717			2,717

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

[illegible]

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	649,087		649,087
From Investments	140		140
Other Income (including increases by revaluation of assets)	5,800		5,800
Total Income	655,027		655,027
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	689,680		689,680
Funds at beginning of year (including reserves)	201,657		201,657
Funds at end of year (including reserves)	167,004		167,004
Assets			
	Fixed Assets		35,725
	Investment Assets		
	Other Assets		264,401
	Total Assets		300,126
Liabilities	Total Liabilities		133,122
Net Assets (Total Assets less Total Liabilities)			167,004

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	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 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

See attached accounts

Accounting policies

(see notes 84 and 85)

See attached accounts

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:	Cristina-Georgiana Ioanitorescu	Name:	Farah Musa (President)
Date:	18 May 2026	Date:	18 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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	No	

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Signature(s) of auditor or auditors:

Sturges Hutchinson

Name(s):

Sturges Hutchinson (Leicester)
Limited

Profession(s) or Calling(s):

Chartered Certified Accountants

Address(es):

21 New Walk

Leicester

Postcode

LE1 6TE

Date

18/05/2026

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?

No

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 / No

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

Yes / No

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	
Address	
Date	
Contact name and telephone number	

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

If "No" Please explain below:

Signature	
Name	Cristina-Georgiana Ioanitorescu
Office held	General Secretary
Date	18/05/26

The App Drivers and Couriers Union

Report and Accounts

31 December 2025

The App Drivers and Couriers Union
Report and accounts
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The App Drivers and Couriers Union Union Details

Officers

C Ioanitescu
C Pancu
F Musa
K Karakus
A Dumitrache
C Meechan
M Tunc
K Oba
M Gedi

Auditors

Sturgess Hutchinson (Leicester) Limited
21 New Walk
Leicester
LE1 6TE

Bankers

Metro Bank

Head office

First Central 200
6th Floor
2 Lakeside Drive
London
NW10 7FQ

The App Drivers and Couriers Union

Statement of National Executive Committee's Responsibilities

Law applicable to trade unions in England and Wales requires the national executive committee to prepare financial statements that give a true and fair view of the state of affairs of the union at the end of the financial year and of its surplus or deficit for the financial year. In doing so the national executive committee is 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 union will continue in business.

The national executive committee is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the union and enable him to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. The national executive committee is also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The App Drivers and Couriers Union
Independent auditor's report
to the members of The App Drivers and Couriers Union

Opinion

We have audited the accounts of The App Drivers and Couriers Union 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 union's affairs as at 31 December 2025 and of its surplus 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 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 accounts section of our report. We are independent of the union 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 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 national treasurer and secretary 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.

The App Drivers and Couriers Union
Independent auditor's report
to the members of The App Drivers and Couriers Union

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified material misstatements in the executive committee report.

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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- we have not received all the information and explanations we require for our audit; or
- the union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements
- the accounts are not in agreement with the accounting records and returns; or

Responsibilities of national treasurer and secretary

As explained more fully in the national treasurers responsibilities statement, the national treasurer and secretary 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 national treasurer determines 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 national treasurer and secretary are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee either intends 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 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
Accountants and Statutory Auditors

18/05/2026

21 New Walk

Leicester

LE1 6TE

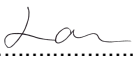
**The App Drivers and Couriers Union
Income and Expenditure Account
for the year ended 31 December 2025**

	2025 £	2024 £
Subscriptions	649,087	619,000
Administrative expenses		
Staff costs	(254,193)	(217,948)
Employer's NI	(21,656)	(25,194)
Pensions	(22,833)	(20,595)
Staff training and recruitment	-	(100)
Travel costs	(4,476)	(6,445)
Rent	(44,856)	(40,522)
Rates	(6,331)	(6,192)
Venue hire	(10,370)	(6,500)
Telephone & internet	(4,023)	(2,264)
Printing, postage, stationery & office expenses	(4,377)	(8,235)
Annual General Meeting	(4,670)	-
Executive committee meeting expenses	(11,428)	(3,103)
Stand down for activists and volunteers	(24,705)	-
Bank charges	(37,312)	(35,319)
Insurance	(872)	(1,898)
IT costs	(52,130)	(33,285)
Repairs and maintenance	(778)	(9,646)
Depreciation	(10,669)	(2,144)
Loss on the disposal of tangible fixed assets	(1,624)	-
Audit fees	(5,040)	(4,200)
Accountancy fees	(12,960)	(9,689)
Solicitors fees	(47,416)	(187,750)
Other legal and professional	(4,139)	-
Consultancy fees	(53,035)	(174,669)
Advertising and PR	(23,875)	(53,774)
Subscriptions and affiliations	(17,367)	(7,412)
Donations	(750)	-
Other outgoings	(7,795)	(4,745)
Other income	5,800	11,056
Interest receivable	140	61
Deficit for the financial year	<u>(34,653)</u>	<u>(231,512)</u>

The App Drivers and Couriers Union

Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	27,737	35,725
Current assets			
Debtors	4	25,855	30,934
Cash at bank and in hand		190,109	233,467
		<u>215,964</u>	<u>264,401</u>
Creditors: amounts falling due within one year	5	(76,697)	(98,469)
Net current assets		<u>139,267</u>	<u>165,932</u>
Net assets		<u>167,004</u>	<u>201,657</u>
Reserves			
General Fund		167,004	201,657
Members' funds		<u>167,004</u>	<u>201,657</u>

C Ioanitescu
General Secretary
Approved on behalf of the union on 

18/05/2026

The App Drivers and Couriers Union
Notes to the Accounts
for the year ended 31 December 2025

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).

Income

Income consists of membership income and interest which are accounted for on an accruals basis.

Expenditure

Expenditure is accounted for when incurred.

2 Status

The Union is open to all private hire drivers and couriers in the UK. The executive committee are involved in the running of the Union in accordance with the Union Constitution.

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 January 2025	5,369	35,152	40,521
Additions	4,306	-	4,306
Disposals	(2,000)	-	(2,000)
At 31 December 2025	<u>7,675</u>	<u>35,152</u>	<u>42,827</u>
Depreciation			
At 1 January 2025	3,331	1,465	4,796
Charge for the year	1,149	9,520	10,669
On disposals	(375)	-	(375)
At 31 December 2025	<u>4,105</u>	<u>10,985</u>	<u>15,090</u>
Net book value			
At 31 December 2025	<u>3,570</u>	<u>24,167</u>	<u>27,737</u>
At 31 December 2024	<u>2,038</u>	<u>33,687</u>	<u>35,725</u>

4 Debtors

	2025 £	2024 £
Other debtors	<u>25,855</u>	<u>30,934</u>

The App Drivers and Couriers Union
Notes to the Accounts
for the year ended 31 December 2025

5 Creditors: amounts falling due within one year	2025	2024
	£	£
Deferred income	48,493	56,261
Taxation and social security costs	7,052	13,355
Other creditors	21,152	28,853
	<u>76,697</u>	<u>98,469</u>

Double-click on icon to open guidance