

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	ACCORD		
Year ended:	31 December 2025		
List no:	588T		
Head or Main Office address:	ACCORD		
	SIMMONS HOUSE		
	46 OLD BATH ROAD		
	CHARVIL, READING		
	BERKSHIRE		
Postcode	RG109QR		
Website address (if available)	www.accord-myunion.org		
Has the address changed during the year to which the return relates?	Yes	No	<input checked="" type="text" value="X"/> ('X' in appropriate box)
General Secretary:	Ged Nichols		
Telephone Number:	01189 341808		
Contact name for queries regarding the completion of this return	PAULA TEGG		
Telephone Number:	01189 341808		
E-mail:	paula.tegg@accordhq.org		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification

Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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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
	19,714	1,111		80	20,905
Total	19,714	1,111		80	A 20,905

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

20,905
31

Number of members included in totals box 'A' above for whom no home or authorised address is held:

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes☐

No☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes☐

No☒

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Carol Knowles	President - 19 April 2024
Donna McGeary	Vice President - 19 April 2024
Allison Howie	Vice President - 20 May 2022
Ged Nichols	General Secretary - 31 July 2022
Joan Bland	Trustee - 11 June 2012
Peter Whitmarsh	Trustee - 01 August 2024
Christopher Goldthorpe	Trustee - 1 October 2021
Dave Arthur	Trustee - 31 August 2023
Stuart Cairney	Principal Executive Council Member - 24 April 2020
Sarah Cockburn	Principal Executive Council Member - 24 April 2020
Dianne Cousins	Principal Executive Council Member - 24 April 2020
Nicola Hunter	Principal Executive Council Member - 24 April 2020
Angie James	Principal Executive Council Member - 24 April 2020
Sheeba Hamid	Principal Executive Council Member - 24 April 2020
Aarren Mowie	Principal Executive Council Member - 20 May 2022
Lisa Sullivan	Principal Executive Council Member - 20 May 2022
Nickul Hathi	Principal Executive Council Member - 20 May 2022
Richard Joyce	Principal Executive Council Member - 20 May 2022
Carole Morrison	Principal Executive Council Member - 19 April 2024
Claire Smith	Principal Executive Council Member - 19 April 2024
Jennifer Winning	Principal Executive Council Member - 19 April 2024
Michael Campbell	Principal Executive Council Member - 19 April 2024

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		2,310,106
From Members: Other income from members (specify)		
Subscription draw income		193,279
Total other income from members		193,279
Total of all income from members		2,503,385
Investment income (as at page 12)		44,870
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	616,206	
Total of other income (as at page 4)		616,206
Total income		3,164,461
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		154,530
Administrative expenses (as at page 10)		2,621,272
Federation and other bodies (specify)		
Corporation tax		27,691
Total expenditure Federation and other bodies		27,691
Taxation		
Total expenditure		2,803,493
Interfund Transfers OUT		
Surplus (deficit) for year		360,968
Amount of general fund at beginning of year		8,139,498
Amount of general fund at end of year		8,500,466

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	
UNREALISED GAIN ON FAIR VALUE MOVEMENTS OF INVESTMENTS	615,623
COMMISSION REBATES	583
Total other sources	616,206
Total of all other income	616,206

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
		LEGAL ADVICE LINE	19,422
		TAX & PENSIONS LINE	11,520
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		DEATH BENEFIT	5,400
		MEMORIAL FUNDS	-5,553
		BUPA EXCESS CASHBACK	123,741
carried forward		Total (should agree with figure in General Fund)	154,530

(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)	N/A			
			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		

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]

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		£
N/A		

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

£

N/A	

Total expenditure

£

(c) the total amount of all other money expended

N/A	

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	1,465,384
Salaries and Wages included in above	1,205,191
Auditors' fees	39,970
Legal and Professional fees	102,019
Occupancy costs	18,985
Stationery, printing, postage, telephone, etc.	23,383
Expenses of Executive Committee (Head Office)	
Expenses of conferences	375
Other administrative expenses (specify)	
MOTOR EXPENSES	99,049
CAMPAIGNS & PUBLISHING	162,341
CHARITY DONATIONS	18,326
BANK CHARGES	15,864
INSURANCE	48,239
MEMBERS MEETINGS & TRAVEL EXPENSES	106,055
CERTIFICATION OFFICER LEVY	6,284
Other Outgoings	
AFFILIATION FEES	125,321
MAINTENANCE, REPAIRS & IT SUPPORT	202,414
DEPRECIATION & AMORTISATION	65,561
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
SUBSCRIPTION DRAW PRIZES & DONATIONS	121,702
tretert	
Total	2,621,272
Charged to:	General Fund (Page 3)
	2,621,272
Total	2,621,272

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	167,651	22,722	2,747	CAR & FUEL	1,257	196,607
				MEDICAL	2,230	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			4,200
Dividends (gross) from:			
Equities (e.g. shares)			24,027
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			16,643
Other investment income (specify)			
			44,870
		Total investment income	44,870
		Credited to:	
		General Fund (Page 3)	44,870
		Political Fund	
		Total Investment Funds	44,870

Balance sheet as at**31 December 2025**

(see notes 49 to 52)

Previous Year		£	£
236,526	Fixed Assets (at page 14)		214,812
	Investments (as per analysis on page 15)		
7,037,511	Quoted (Market value £ (7,662,156)		7,662,156
	Unquoted		
	Total Investments		7,662,156
	Other Assets		
	Loans to other trade unions		
156,077	Sundry debtors		140,162
733,195	Cash at bank and in hand		608,984
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
101,061	Membership database & website (intangible asset)		75,870
	Total of other assets		825,016
	Total assets		8,701,984
8,139,498	General fund (page 3)		8,500,466
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£32,937	Sundry creditors		48,570
£74,866	Accrued expenses		104,538
£17,069	Other liabilities		20,719
	Corportation tax		27,691
£124,872	Total liabilities		201,518
£8,264,370	Total assets		8,701,984

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	392,360		278,715			671,075
Additions			14,158			14,158
Disposals						
Revaluation/Transfers						
At end of year	392,360		292,873			685,233
Accumulated Depreciation						
At start of year	190,881		243,668			434,549
Charges for year	4,597		31,275			35,872
Disposals						
Revaluation/Transfers						
At end of year	195,478		274,943			470,421
Net book value at end of year	196,882		17,930			214,812
Net book value at end of previous year	201,479		35,047			236,526

P15

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

☒

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	2,503,385		2,503,385
From Investments	44,870		44,870
Other Income (including increases by revaluation of assets)	616,206		616,206
Total Income	3,164,461		3,164,461
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	2,803,493		2,803,493
Funds at beginning of year (including reserves)	8,139,498		8,139,498
Funds at end of year (including reserves)	8,500,466		8,500,466
Assets			
Fixed Assets			214,812
Investment Assets			7,662,156
Other Assets			825,016
Total Assets			8,701,984
Liabilities		Total Liabilities	201,518
Net Assets (Total Assets less Total Liabilities)			8,500,466

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

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

☐

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

SEE APPENDIX AR21 A

Accounting policies
(see notes 84 and 85)

SEE APPENDIX AR21 A

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

Table with 4 columns: Secretary's Signature, Secretary's Name, Chairman's Signature, Chairman's Name. Includes dates and DocuSigned/signed by information.

Checklist
(see notes 88 to 89)

(please tick as appropriate)

Table with 5 columns: Question, Yes, No, To follow, and an empty column. Rows include questions about officer changes, list of officers, signing, auditor's report, rule book, member statement, summary sheet, and membership audit certificate.

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.**

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD

OPINION

We have audited the financial statements of Accord (the 'Union') for the year ended 31 December 2025 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and notes to the financial statements, including 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 Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of sections 28 to 36 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 financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Councils' 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 Council with respect to going concern are described in the relevant sections of this report.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Council is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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 Councils' report.

We have nothing to report in respect of the following matters in relation to which our engagement 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Council' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF PRINCIPAL EXECUTIVE COUNCIL

As explained more fully in the Statement of Principal Executive Council's Responsibilities set out of page 1, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council 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 Council either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the union.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the union and considered that the most significant are trade union legislation, UK financial reporting standards as issued by the Financial Reporting Council and Trade Union Legislation.
- We obtained an understanding of how the union complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

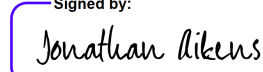
ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Union's members, as a body, in accordance with Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken for no purpose other than to draw to the attention of the union's members those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the union and union's members as a body, for our work, for this report, or for the opinions we have formed.

Signed by:



92DE1D422B5C43D...

Jonathan Aikens (Senior statutory auditor)

for and on behalf of

Moore Kingston Smith LLP

Chartered Accountants

4 Victoria Square

St Albans

Hertfordshire

AL1 3TF

Date: 19/5/2026

Auditor's report (continued)

See Appendix for the copy of the auditors report in the accounts

Signature(s) of auditor or auditors:

Signed by:
Jonathan Aikens
92DE1D422B5C43D...

Name(s):

Moore Kingston Smith

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND
STATUTORY AUDITORS

Address(es):

4 Victoria Square
St Albans
Hertfordshire

Postcode

AL1 3TF

Date

19/5/2026

Contact name for inquiries and
telephone number:

Jonathan Aikens
020 4582 1881

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	Signed by: <i>Jonathan Aikens</i> 02DE1D422B5C43D...
Name	Moore Kingston Smith
Address	4 Victoria Square, St Albans, Hertfordshire, AL13TF
Date	19/5/2026
Contact name and telephone number	Jonathan Aikens 020 4582 1881

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 as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signed by:	
Signature	<i>Jonathan Aikens</i> 02DE4D422B5C43D...
Name	Moore Kingston Smith
Office held	4 Victoria Square, St Albans, Hertfordshire,
Date	19/5/2026