

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Leeds Building Society Colleague Association		
Year ended:	31st December 2025		
List no:	794T		
Head or Main Office address:	26 Sovereign Street		
	Leeds		
Postcode	LS1 4BJ		
Website address (if available)	None		
Has the address changed during the year to which the return relates?	Yes		No X ('X' in appropriate box)
General Secretary:	Paul Horsbrough		
Email Address:	phorsbrough@leedsbuildingsociety.co.uk		
Telephone Number:	07879 879441		
Contact name for queries regarding the completion of this return	Paul Horsbrough		
Telephone Number:	07879 879441		
E-mail:	phorsbrough@leedsbuildingsociety.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
	1,350	3	None	None	1,353
Total	1,350	3			A 1,353

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

1,353

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

None

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
No change of officers in 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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		28,794
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		28,794
Investment income (as at page 12)		841
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		29,635
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		5,991
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		160
Total expenditure		6,151
Interfund Transfers OUT		
Surplus (deficit) for year		23,484
Amount of general fund at beginning of year		194,639
Amount of general fund at end of year		218,123

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

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

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		

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))	£
Not applicable			
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		£
Not applicable		

Total expenditure

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

Total expenditure

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

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above		
Auditors' fees		1,716
Legal and Professional fees		2,645
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		1,083
Expenses of conferences		
Other administrative expenses (specify)		
Sundry - ICO		47
Sundry - Training		500
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		5,991
Charged to:	General Fund (Page 3)	5,991
Total		5,991

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	
					£	
Not applicable						

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			841
Other investment income (specify)			
			841
		Total investment income	841
		Credited to:	
		General Fund (Page 3)	841
		Political Fund	
		Total Investment Funds	841

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			1,513			1,513
Additions						
Disposals						
Revaluation/Transfers						
At end of year			1,513			1,513
Accumulated Depreciation						
At start of year			1,513			1,513
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year			1,513			1,513
Net book value at end of year						
Net book value at end of previous year						

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)

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	28,794		28,794
From Investments	841		841
Other Income (including increases by revaluation of assets)			
Total Income	29,635		29,635
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	6,151		6,151
Funds at beginning of year (including reserves)	194,639		194,639
Funds at end of year (including reserves)	218,123		218,123
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		219,999
	Total Assets		219,999
Liabilities		Total Liabilities	1,876
Net Assets (Total Assets less Total Liabilities)			218,123

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 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

Leeds Building Society Colleague Association

Accounts

Year ended 31 December 2025

Leeds Building Society Colleague Association
Accounts
for the year ended 31 December 2025

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Leeds Building Society Colleague Association

Report of the auditors to the members of Leeds Building Society Colleague Association for the year ended 31 December 2025

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body for our audit work, for this report, or for the opinions we have formed.

In our opinion, the Association has maintained proper accounting records, and has a satisfactory system of control and the attached Balance Sheet and Income and Expenditure Account give a true and fair view of the state of the Association's affairs as at 31st December 2025 and of the surplus of income over expenditure for the year then ended. These accounts have been prepared in accordance with the requirements of the section 28, 32, and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.



Helen Daniels LLB FCA CTA (Senior Statutory Auditor)

For and on behalf of
AAB Audit & Accountancy Limited

Chartered Accountants

Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG
28 May 2026
.....

Leeds Building Society Colleague Association

31 December 2025

Income and expenditure account
for the year ended 31 December 2025

	2025		2024	
	£	£	£	£
Income				
Members' subscriptions		28,794		27,759
Interest on Bank Accounts		841		961
		<u>29,635</u>		<u>28,720</u>
Expenditure				
Expenses				
Committee travel and meeting expenses - general	1,083		811	
Sundry expenses	47		35	
Training	500		500	
Subscriptions and donations	-		-	
Legal and professional fees	2,645		5,123	
Audit fee	1,716		1,591	
Tax provision for current year	160		183	
	<u></u>	6,151	<u></u>	8,243
Surplus of income over expenditure		<u>23,484</u>		<u>20,477</u>

Leeds Building Society Colleague Association

31 December 2025

Balance sheet

as at 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	2		—		—
Current assets					
Prepayments and accrued income		—		2,276	
Cash at bank		219,999		194,137	
		<u>219,999</u>		<u>196,413</u>	
Current liabilities					
Creditors and Accruals		1,876		1,774	
Net current assets			<u>218,123</u>		<u>194,639</u>
Net assets			<u>218,123</u>		<u>194,639</u>
Financed by:					
Capital account	3		<u>218,123</u>		<u>194,639</u>

21 May 2026
These Accounts were approved on

Paul Horsbrough
P Horsbrough – General Secretary

M Platten
M Platten - Treasurer

Leeds Building Society Colleague Association

31 December 2025

Notes to the accounts
for the year ended 31 December 2025

1. Accounting policies

The Accounts have been prepared under the historical cost convention, using the following Accounting policies:

Turnover income

Any surplus/deficit of income over expenditure is carried forward to the general fund.

Depreciation of tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment - 25% per annum on reducing balance basis

2. Tangible fixed assets

	Computer Equipment £
Cost	
At 1 January 2025 and 31 December 2025	<u>1,513</u>
Depreciation	
At 1 January 2025	<u>1,513</u>
At 31 December 2025	<u>1,513</u>
Net book value	
At 31 December 2025	-
At 31 December 2024	-

3. General fund

	2025 £	2024 £
Opening balance	194,639	174,162
Net profit for the year	<u>23,484</u>	<u>20,477</u>
Carried forward at 31 Dec 25	<u>218,123</u>	<u>194,639</u>

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.

Tangible fixed assets		Computer Equipment	
Cost			
At 1 January 2025 and 31 December 2025	1,513		
Depreciation			
At 1 January 2025 and 31 December 2025	1,513		
Net book value			
At 31 December 2025 and 31 December 2024	-		
General fund			
	2025	2024	
Opening balance	194,639	174,162	
Net profit for the year	23,484	20,477	
Carried forward at 31 Dec	218,123	194,639	

Accounting policies

(see notes 84 and 85)

Accounting Policies

The Accounts have been prepared under the historical cost convention, using the following Accounting policies:

Turnover income

Any surplus/deficit of income over expenditure is carried forward to the general fund.

Depreciation

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment - 25% per annum on reducing balance basis.

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:	<i>Kelly Martin</i>	Chairman's Signature:	<i>Paul Horsbrough</i>
			(or other official whose position should be stated)
Name:	Kelly Martin	Name:	Paul Horsbrough
Date:	26 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	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		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		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)

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body for our audit work, for this report, or for the opinions we have formed.

In our opinion, the Association has maintained proper accounting records, and has a satisfactory system of control and the attached Balance Sheet and Income and Expenditure Account give a true and fair view of the state of the Association's affairs as at 31st December 2025 and of the surplus of income over expenditure for the year then ended. These accounts 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.

Helen Daniels LLB FCA CTA (Senior Statutory Auditor)
For and on behalf of

AAB Audit & Accountancy Limited

Chartered Accountants

Gresham House

5-7 St Paul's Street

Leeds

LS1 2JG

Signature(s) of auditor or auditors:



Name(s):

H Daniels LLB FCA CTA

Profession(s) or Calling(s):

Senior Statutory Auditor

Address(es):

AAB Audit & Accountancy Limited

Gresham House

5-7 St Paul's Street

Leeds

Postcode

LS1 2JG

Date

Contact name for inquiries and
telephone number:

Cameron Thompson
0113 340 1203

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 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:

Signature	
Name	Helen Daniels
Office held	AAB Audit & Accountancy Limited, Gresham House, 5-7 St Pauls Street, Leeds, LS1 2JG
Date	28 May 2026