

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Association for Laboratory Medicine				
Year ended:	31 December 2025				
List no:	417T				
Head or Main Office address:	130 - 132 Tooley Street				
	London				
Postcode	SE1 2TU				
Website address (if available)	https://www.labmed.org.uk/				
Has the address changed during the year to which the return relates?	Yes		No	X	('X' in appropriate box)
General Secretary:	Victoria Logan				
Telephone Number:	07729 535391				
Contact name for queries regarding the completion of this return	Miss Cheryl J Taylor				
Telephone Number:	07561 253379				
E-mail:	Cheryl@labmed.org.uk				

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	1,264	49	41	85	1,439
Total	1,264	49	41	85	A 1,439

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

1,439

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

0

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
Director	Carrie Ann, Chadwick	Dr. David Makin, Kennedy	09 December 2025
Director	Dr Stephen Michael Gibbons	Dr. Ravinder Swarn Singh, Sodi	09 December 2025
Director	Kamaljit Kaur	Dr. David Christopher, Gaze	11 June 2025
Director	Prangige Dilini Christine Peiris	Inesa, Iefimova	11 June 2025
Director	Karen Smith	Fen Gee Weng, Sung	11 June 2025
Director	Alexandra Marie Yates	Prof. Seshadri Srinivasan, Vasani	11 June 2025

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Dr Sarah Jane Glover	Company Secretary and Director (07/11/2019)
Anna Louise Barton	Director (14/06/2023)
Alison Bransfield	Director (14/06/2023)
Dr. Michael Peter Cornes	Director (12/06/2024)
Dr Alison Mary Elizabeth De La Pena	Director (05/12/2023)
Dr. Helen Louise Duce	Director (12/06/2024)
Dr. David Christopher Gaze	Executive Officer (11/06/2025)
Dr Ian Mark Godber	Director (18/06/2021)
Katie Alexandra Hadfield	Director (12/06/2024)
Katharine Elizabeth Hayden	Director (13/07/2022)
Benjamin Brett Nicholson	Director (13/07/2022)
Dr Mayur Vinaychandra Patel	Director (03/05/2019)
Susan Patricia Prosser	Director (18/06/2021)
Sarah Michelle Jane Robinson	Director (25/06/2020)
Dr Kathryn Elizabeth Ryan	Director (14/06/2023)
Dr Robert John Shorten	Director (25/06/2020)
Alison Mary Simpson-Jones	Director (14/06/2023)
Inesa Iefimova	Director (11/06/2025)
Dr. David Makin Kennedy	Director (09/12/2025)
Dr. Ravinder Swarn Singh Sodi	Executive Officer (09/12/2025)
Fen Gee Weng Sung	Director (11/06/2025)
Professor Seshadri Srini Vasan	Director (11/06/2025)

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		321,696
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		321,696
Investment income (as at page 12)		122,173
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	544,903	
Total of other income (as at page 4)		544,903
Total income		988,772
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		192,191
Administrative expenses (as at page 10)		830,907
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		1,023,098
Interfund Transfers OUT		
Surplus (deficit) for year		-34,326
Amount of general fund at beginning of year		2,952,789
Amount of general fund at end of year		2,918,463

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward Advisory Services	5,434
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Education	186,757
Communications			
Publication costs	5,434		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	5,434	Total (should agree with figure in General Fund)	192,191

(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.

[illegible]

Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to 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

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		351,214
Salaries and Wages included in above	298,689	
Auditors' fees		41,264
Legal and Professional fees		11,296
Occupancy costs		40,470
Stationery, printing, postage, telephone, etc.		13,233
Expenses of Executive Committee (Head Office)		4,740
Expenses of conferences		
Other administrative expenses (specify)		
Depreciation/Amortisation		14,996
Accountancy Costs		
Irrecoverable VAT		30,792
Marketing and design		1,880
Training		7,873
HR Costs		15,689
Utility Expenses		2,314
Computer Software		28,149
Event Manager		43,750
Audit fees		
Other Outgoings		
Investment Fees		28,858
Federation of clinical scientists		50,222
Council Activities		29,791
Regions		24,152
ACB Committees		28,592
Student Scholarships		14,933
Bank Charges		8,754
Lab Tests Online UK		37,989
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Profit/loss on sale of investments		-44
Total		830,907
Charged to:	General Fund (Page 3)	830,907
Total		830,907

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			37,270
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			4,260
Other investment income (specify)			
Unrealised gain on listed investment			57,632
Profit/ Loss on disposal of listed investments			23,011
			122,173
		Total investment income	122,173
Credited to:			
		General Fund (Page 3)	122,173
		Political Fund	
		Total Investment Funds	122,173

Balance sheet as at

31 December 2025

(see notes 49 to 52)

Previous Year		£	£
286,281	Fixed Assets (at page 14)		275,134
	Investments (as per analysis on page 15)		
2,589,362	Quoted (Market value £ (2,559,345)		2,559,345
	Unquoted		
	Total Investments		2,559,345
	Other Assets		
	Loans to other trade unions		
61,006	Sundry debtors		103,496
260,178	Cash at bank and in hand		132,766
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
6,265	Other debtors		14,378
129,875	Prepayments and Accrued income		72,139
1,131	Intangible NBV		
	Total of other assets		322,779
	Total assets		3,157,258
2,952,789	General fund (page 3)		2,918,463
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£61,038	Trade Creditors		30,515
£423	Amount owed to group undertakings		123
£1,409	Corporation Tax		1,394
£7,935	Other Taxation and Social Security		8,461
£71,564	Other Creditors		41,891
£191,188	Accruals and Deferred Income		119,307
£17,167	Other loans		6,519
£30,585	Deferred Tax		30,585
	Total liabilities		238,795
	Total assets		3,157,258

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		536,224	121,011			657,235
Additions			2,778			2,778
Disposals			-108			-108
Revaluation/Transfers						
At end of year		536,224	123,681			659,905
Accumulated Depreciation						
At start of year		256,362	114,592			370,954
Charges for year		10,724	3,141			13,865
Disposals			-48			-48
Revaluation/Transfers						
At end of year		267,086	117,685			384,771
Net book value at end of year		269,138	5,996			275,134
Net book value at end of previous year		279,862	6,419			286,281

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	HSBC managed investment account		
	Ascot Lloyd investments	976,855	
	Tribe Impact Capital	1,582,490	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	2,559,345	
	Market Value of Quoted Investment	2,559,345	
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)
Clinical Biochemistry Conferences	SC241956

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	321,696		321,696
From Investments	122,173		122,173
Other Income (including increases by revaluation of assets)	544,903		544,903
Total Income	988,772		988,772
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,023,098		1,023,098
Funds at beginning of year (including reserves)	2,952,789		2,952,789
Funds at end of year (including reserves)	2,918,463		2,918,463
Assets			
	Fixed Assets		275,134
	Investment Assets		2,559,345
	Other Assets		322,779
	Total Assets		3,157,258
Liabilities		Total Liabilities	238,795
Net Assets (Total Assets less Total Liabilities)			2,918,463

(see notes 74 to 80)

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

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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

☐

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.

Please see attached Appendix

Accounting policies

(see notes 84 and 85)

Please see attached Appendix

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:	Ian Godber
			(or other official whose position should be stated)
Name:	Victoria Logan	Name:	Ian Godber (President)
Date:	14 Jul 2026	Date:	14 Jul 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	☒	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	☒	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	☒	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	☒	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	☒	No	
A member statement is: (see Note 80)	Enclosed	☒	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	☒	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)

Please see attached Appendix

Signature(s) of auditor or auditors:

Please see attached signed Audit Report

Name(s):

HW Fisher Audit

Profession(s) or Calling(s):

Chartered Accountant, Statutory Auditor

Address(es):

Acre House

11-15 William Road

London

Postcode

NW1 3ER

Date

Contact name for inquiries and telephone number:

Carol Rudge 0207 388 7000

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

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The association is a private company limited by guarantee, incorporated in the United Kingdom (England and Wales). Its registered office and principal place of business is 130-132, Tooley Street, London SE1 2TU. The company registration number is 00863235.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The association's forecasts and projections, taking account of possible changes in trading performance, and also from its level of reserves show that the association can meet its liabilities as they fall due.

On this basis, the directors consider that the company will continue in operational existence for the foreseeable future and accordingly consider it appropriate to prepare the financial statements on a going concern basis.

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Annual subscriptions are allocated according to their renewal date. Subscriptions relating to the year are included in the Statement of Comprehensive Income and those relating to the following year are shown in creditors as deferred income.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.5 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.6 Pensions

The association operates a defined contribution group personal pension scheme for its employees. Annual contributions by the association in respect of the group personal pension scheme available to staff members are charged to the Statement of Comprehensive income in the period in which they are payable.

2.7 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.8 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Software	-	4	years
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THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.9 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2%
Office equipment	-	25%
Computer equipment	-	33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.10 Valuation of investments

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.11 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.13 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

2.14 Grants and Bursaries

The association provides grants for research purposes on an annual basis. Grants are included in the Statement of Comprehensive Income when the grant award has been made and therefore when committed.

2.15 The Provision of Agency Arrangements

The company has taken on contracts that includes an element which is under an agency arrangement. All monies received as an agent is included within other creditors, and payments made under the agency arrangement, once paid, reduces other creditors. Funds held within cash at bank prior to payment is therefore held as a agent and is disclosed in the balance sheet.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

To be able to prepare financial statements in accordance with FRS 102, the company must make certain estimates and judgements that have an impact on the policies and the amount reported in the financial statements. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made.

In the view of the Directors there are no significant estimates or judgements.

4. Turnover

The whole of the turnover is attributable to promoting the advancement of Clinical Biochemistry and Laboratory Medicine. All turnover arose within the United Kingdom.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Operating (loss)/profit

The operating (loss)/profit is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets	13,865	14,111
Exchange differences	1,131	18,805
Auditors' fees - audit services	23,697	22,408
- non audit services - tax	825	825
Other operating lease rentals	2,200	2,200
Defined contribution pension cost	21,590	19,755
	<u>21,590</u>	<u>19,755</u>

6. Employees

The average monthly number of employees, including directors, during the year was 7 (2024 - 7).

7. Interest receivable

	2025 £	2024 £
Other interest receivable	4,260	8,796
	<u>4,260</u>	<u>8,796</u>

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. Taxation

	2025 £	2024 £
Corporation tax		
Current tax on profits for the year	-	1,322
Adjustments in respect of previous periods	-	98
	<u>-</u>	<u>1,420</u>
Total current tax	<u>-</u>	<u>1,420</u>
Deferred tax		
Origination and reversal of timing differences	-	13,738
Total deferred tax	<u>-</u>	<u>13,738</u>
Taxation on profit on ordinary activities	<u>-</u>	<u>15,158</u>
Factors affecting tax charge for the year		
As explained below:		
	2025 £	2024 £
(Loss)/profit on ordinary activities before tax	<u>(34,326)</u>	<u>46,128</u>
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 25% (2024 - 19%)	(8,582)	8,764
Effects of:		
Income not deductible for tax purposes	(20,161)	(192,094)
Capital allowances for year in excess of depreciation	3,738	6,254
Expenditure not deductible for tax purposes	28,172	182,163
Exempt ABGH distributions	(9,318)	(4,311)
Adjustments to tax charge in respect of prior periods	(96)	98
Capital gains/(losses)	-	14,284
Movement in deferred tax not recognised	6,247	-
Total tax charge for the year	<u>-</u>	<u>15,158</u>

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. Taxation (continued)

Factors that may affect future tax charges

From 1 April 2023, UK corporation tax rates vary depending on the level of taxable profits. Accordingly, future tax charges may be impacted by the level of future profitability and associated applicable tax rates.

9. Intangible assets

	Software £
Cost	
At 1 January 2025	104,829
At 31 December 2025	104,829
Amortisation	
At 1 January 2025	103,698
Charge for the year on owned assets	1,131
At 31 December 2025	104,829
Net book value	
At 31 December 2025	-
<i>At 31 December 2024</i>	<i>1,131</i>

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. Tangible fixed assets

	Long-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2025	536,224	57,134	63,877	657,235
Additions	-	-	2,778	2,778
Disposals	-	-	(108)	(108)
At 31 December 2025	536,224	57,134	66,547	659,905
Depreciation				
At 1 January 2025	256,362	53,872	60,720	370,954
Charge for the year on owned assets	10,724	1,151	1,990	13,865
Disposals	-	-	(48)	(48)
At 31 December 2025	267,086	55,023	62,662	384,771
Net book value				
At 31 December 2025	269,138	2,111	3,885	275,134
At 31 December 2024	279,862	3,262	3,157	286,281

11. Fixed asset investments

	Listed investments £
At valuation	
At 1 January 2025	2,589,362
Additions	1,180,468
Disposals	(1,268,117)
Revaluations	57,632
At 31 December 2025	2,559,345

Investments - subsidiary undertakings

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

11. Fixed asset investments (continued)

The Association for Clinical Biochemistry and Laboratory Medicine is the parent undertaking of Clinical Biochemistry Conferences. Clinical Biochemistry Conferences is a company limited by guarantee and a registered charity. The company was incorporated on 4 November 1965 and the objects of the charity are to advance, spread and increase the knowledge, for the public benefit, of all aspects of the study of medical science concerned with clinical biochemistry and laboratory medicine and their diagnostic systems.

Clinical Biochemistry Conferences prepares accounts to 31 December. The latest accounts prepared for the year ended 31 December 2025 show a profit of £nil (2024 - loss of £250) and total reserves of £26 (2024 - £250).

12. Debtors

	2025 £	2024 £
Trade debtors	103,496	61,006
Other debtors	14,378	6,265
Prepayments and accrued income	72,139	129,875
	<u>190,013</u>	<u>197,146</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other loans	6,519	10,648
Trade creditors	30,515	61,038
Amounts owed to group undertakings	123	423
Corporation tax	1,394	1,409
Other taxation and social security	8,461	7,935
Other creditors	41,891	71,564
Accruals and deferred income	119,307	191,188
	<u>208,210</u>	<u>344,205</u>

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Other loans	-	6,519
	<u>-</u>	<u>6,519</u>
	<u>-</u>	<u>6,519</u>

15. Loans

Analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year		
Other loans	6,519	10,648
	<u>6,519</u>	<u>10,648</u>
Amounts falling due 1-2 years		
Other loans	-	6,519
	<u>-</u>	<u>6,519</u>
	<u>6,519</u>	<u>17,167</u>

The above loan is unsecured.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. Deferred taxation

	2025 £	2024 £
At beginning of year	(30,585)	(16,847)
Charged to profit or loss	-	(13,738)
At end of year	(30,585)	(30,585)

The provision for deferred taxation is made up as follows:

	2025 £	2024 £
Capital gains	(30,585)	(30,585)
	<u>(30,585)</u>	<u>(30,585)</u>

17. Reserves

Investment reserve

The investment reserve represents the unrealised increase in market value above original cost on listed investments held at the end of the financial period.

Other reserves

The fixed asset fund represents the balance of the association's funds that are invested in tangible fixed assets, intangibles and investments at cost less depreciation, amortisation, provision for any diminution in value and also less the balance owed to the Clinical Biochemistry Conferences.

Profit and loss account

Includes all other current and prior period retained profits and losses.

18. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

19. Pensions

The company operates a defined contribution pension scheme on behalf of its employees. During the year, pension contributions for those staff amounted to £21,590 (2024 - £19,755). At 31 December 2025 the amounts payable with respect to amounts owed to the pension scheme amounted to £766 (2024 - £60).

20. Related party transactions

During the year the company decreased its loan to to the Clinical Biochemistry Conferences by £300. At 31 December 2025 £123 (2024 - £423) was due to the Clinical Biochemistry Conferences, a subsidiary of the association, in the form of an interest-free loan.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE

Opinion

We have audited the financial statements of The Association for Laboratory Medicine (the 'company') for the year ended 31 December 2025, which comprise the statement of comprehensive income, the statement of financial position, 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 Financial Reporting Standard 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 company's affairs as at 31 December 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 directors' 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 Company'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 directors with respect to going concern are described in the relevant sections of this report.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE (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 directors are 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY MEDICINE (CONTINUED)

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, the Companies Act 2006 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
 - Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
 - Testing key revenue lines, in particular cut-off, for evidence of management bias.
 - Obtaining third-party confirmation of material bank and loan balances and investments.
 - Documenting and verifying all significant related party balances and transactions.
 - Reviewing documentation such as the board minutes, for discussions of irregularities including fraud.
-

THE ASSOCIATION FOR LABORATORY MEDICINE
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION FOR LABORATORY
MEDICINE (CONTINUED)**

- Reviewing and challenging the assumptions and judgements used by management in determining that there were no significant accounting estimates.
- Performing a physical verification of key assets.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors

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

Use of our report

This report is made solely to the company's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's directors 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 company and the company's members for our audit work, for this report, or for the opinions we have formed.

Carol Rudge

Carol Rudge (Senior Statutory Auditor)

for and on behalf of
HW Fisher Audit
Statutory Auditor

Acre House
11-15 William Road
London
NW1 3ER
Date: 03 Jun 2026

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?

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

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	Victoria Logan
Office held	General Secretary
Date	14 Jul 2026



Issuer HW Fisher

Document generated Tue, 14th Jul 2026 8:50:31 BST

Document fingerprint a0eb0d67921609a9c8136973617845e3

Parties involved with this document

Document processed	Party + Fingerprint
Tue, 14th Jul 2026 9:47:54 BST	Victoria Logan - Signer (fafaddafba77c4052080ad6a680a4b2f)
Tue, 14th Jul 2026 9:54:46 BST	Ian Godber - Signer (7b1d3cfd65ab9d6712221da4bcc06a9)

Audit history log

Date	Action
Tue, 14th Jul 2026 8:50:31 BST	Envelope generated with fingerprint 898ed6fa985a3f05218878f4c11f6268 by jthompson@hwfisher.co.uk (185.105.75.178)
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Tue, 14th Jul 2026 9:01:58 BST	Victoria Logan has been assigned to this envelope. (185.105.75.178)
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Tue, 14th Jul 2026 9:16:15 BST	Sent the envelope to Victoria Logan (Victoria@labmed.org.uk) for signing (185.105.75.178)
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Tue, 14th Jul 2026 9:40:45 BST	Victoria Logan viewed the envelope (82.69.0.49)
Tue, 14th Jul 2026 9:47:54 BST	Victoria Logan signed the envelope (82.69.0.49)
Tue, 14th Jul 2026 9:47:54 BST	Sent the envelope to Ian Godber (ian.godber2@nhs.scot) for signing (82.69.0.49)
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Tue, 14th Jul 2026 9:52:27 BST	Ian Godber viewed the envelope (86.28.80.70)
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Tue, 14th Jul 2026 9:54:46 BST

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