Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The PDA Union
Year ended:	31st March 2026
List no:	
Head or Main Office address:	The Old Fire Station
	69 Albion Street
	Birmingham
Postcode	
Website address (if available)	https://www.the-pda.org/get-involved/pda-union
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Mark Pitt
Email Address:	mark.pitt@the-pda.org
Telephone Number:	0121 694 7000
Contact name for queries regarding the completion of this return	Paul Day
Telephone Number:	0121 694 7000
E-mail:	paul.day@the-pda.org

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

Contents

Return of Members

(see notes 9 to 10)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	**Totals**
	39,526	970		92	40,588
Total	39,526	970		92	A 40,588

Number of members at end of year contributing to the General Fund	40,588
Number of members included in totals box 'A' above for whom no home or authorised address is held:	

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return (see note 11)

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Assistant General Secretary (Admin and	Tasnim Khan		01 August 2025
South East England Regional Representative			31 March 2025
South East England Regional Representative		Charles Oidase	15 April 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 11)

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

Name of Officer	Position Held	Date Elected
Mark Pitt	General Secretary	01.04.2023
Mark Koziol	Assistant General Secretary (Strategic)	01.04.2008
Balraj Rai	Assistant General Secretary (Tactical)	01.04.2023
Anjlee Shah	istant General Secretary (Equality, Diversity & Inclusi	01.04.2023
Alisdair Jones	Treasurer	01.04.2016
Charles Oidase	South East England Regional Representative	15.04.2025
Gordon Finlayson	Scotland & Northern Ireland Regional Representative	01.04.2021
Jayesh Ladva	North England Regional Representative	01.04.2021
Anne Davies	Wales & West England Regional Representative	01.04.2023

General Fund

(see notes 12 to 17)

	£	£
Income		
From Members: Contributions and Subscriptions		628,450
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		628,450
Investment income (as at page 15)		
Other Income		
Income from Federations and other bodies (as at page 6)		
Income from any other sources (as at page 6)	9,930	
Total of other income (as at page 6)		9,930
Total income		638,380
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 7)		47,258
Administrative expenses (as at page 13)		49,494
Federation and other bodies (specify)		
Pharmacists Defence Association (membership services)		483,564
Total expenditure Federation and other bodies		483,564
Taxation		
Total expenditure		580,316
Interfund Transfers OUT		
Surplus (deficit) for year		58,064
Amount of general fund at beginning of year		196,130
Amount of general fund at end of year		254,194

Analysis of income from federation and other bodies and other income

(see notes 18 and 19)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Other income	4,930
Honorarium waived by General Secretary	5,000
Total other sources	**9,930**
Total of all other income	**9,930**

Analysis of benefit expenditure shown at the General Fund

(see notes 20 to 22)

			£
Representation –		**brought forward**	47,258
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
Affiliation fees	47,258		
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	47,258	**Total (should agree with figure in General Fund)**	47,258

(See notes 20 and 22)

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 20 and 22)

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 20 and 22)

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 20 and 22)

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 23 to 26) £ £

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 15)		
Other income (specify)			
	Total other income as specified		
	Total income		
	Political expenditure		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	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		

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

(see notes 27 and 28)

		£
Administrative Expenses		
Remuneration and expenses of staff		6,000
Salaries and Wages included in above		
Auditors' fees		4,140
Legal and Professional fees		480
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		1,240
Expenses of conferences		2,361
Other administrative expenses (specify)		
Regional officer fees		19,372
Elections		1,470
Regional Structure travel costs		14,277
Other expenses		47
Bank charges and interest		107
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	49,494
Charged to:	General Fund (Page 3)	49,494
	Total	49,494

Analysis of officials' salaries and benefits

(see notes 29 to 39 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
General Secretary				Honorarium	5,000	
Treasurer				Honorarium	1,000	

Analysis of investment income

(see notes 40and 41)

	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		
Other investment income (specify)		
Total investment income		

Credited to:

General Fund (Page 3)	
Political Fund	
Total Investment Funds	

Balance sheet as at 31 March 2026

(see notes 42 to 46)

Previous Year		£	£
	Fixed Assets (at page 17)		
	Investments (as per analysis on page 18)		
	Quoted (Market value £ ( )		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		233,997
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Prepayments		51,594
	Total of other assets		285,591
	Total assets		285,591
196,130	General fund (page 5)		254,194
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Due to PDA		4,095
	Other creditors		27,302
	Total liabilities		31,397
	Total assets		285,591

Fixed assets account

(see notes 47 to 51)

	Land and Buildings Freehold £	Land and Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 52 and 53)

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 54 and 55)

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 56 to 64)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	628,450		628,450
From Investments			
Other Income (including increases by revaluation of assets)	9,930		9,930
Total Income	638,380		638,380
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	580,316		580,316
Funds at beginning of year (including reserves)	196,130		196,130
Funds at end of year (including reserves)	254,194		254,194

Assets

	Fixed Assets	
	Investment Assets	
	Other Assets	285,591
	Total Assets	285,591
Liabilities	**Total Liabilities**	31,397
Net Assets (Total Assets less Total Liabilities)		254,194

Summary sheet

(see notes 56 to 67)

	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)	

Notes to the accounts

(see notes 65 and 66)

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

Related Parties - The PDA Union and the PDA are related parties by virtue of the fact that all members of the executive committee are also members of the PDA. During the year under review, The PDA Union received membership subscriptions from the PDA of £604,455 (2025 - £593,049) and was charged membership services by the PDA of £483,564 (2024 - £467,703). At the balance sheet date, The PDA Union owed £4,095 (2025 - £3,201) to The PDA. These transactions were conducted at normal commerical rates

THE PDA UNION

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

THE PDA UNION

FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

THE PDA UNION
UNION INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

EXECUTIVE COMMITTEE:

Mark Pitt – General Secretary
Mark Koziol – Assistant General Secretary (Strategic)
Balraj Rai – Assistant General Secretary (Tactical)
Tasnim Khan – Assistant General Secretary (Administration and Membership) – resigned 1 August 2025
Anjlee Shah – Assistant General Secretary (Equality, Diversity & Inclusion)
Alisdair Jones – Treasurer
Abimbola Musa – South East England Regional Representative – resigned 31 March 2025
Charles Oidase – South East England Regional Representative – appointed 15 April 2025
Gordon Finlayson – Scotland & Northern Ireland Regional Representative
Jayesh Ladva – North England Regional Representative
Anne Davies – Wales & West England Regional Representative

PRINCIPAL ADDRESS:
The Old Fire Station
69 Albion Street
Birmingham
B1 3EA

SENIOR STATUTORY AUDITOR:
Shaun Philpott FCA

AUDITORS:
TAG Assurance Services Limited
Chartered Accountants
Registered Auditors
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

BANKERS:
Bank of Scotland
Edinburgh Royal Mile Branch
PO Box 1000
Edinburgh
EX2 1 LB

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2026 AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the period £638,380. This amount included payments of £628, 450 in respect of membership of the union. The union's total expenditure for the period £580,316. The net Surplus for the period £58,064. The union does not maintain a political fund.

Members' funds at 31 March 2026 were £254,194.

Salary paid to and other benefits provided to the General Secretary and members of the Executive

The General Secretary of the union was entitled to £5,000 in respect of an honorarium. This fee has been waived in the current and preceding year. The Treasurer of the union received an honorarium of £1,000. No other members of the Executive were paid any amounts in respect of salary or benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against it the union or responsible officials or trustees, he should consider obtaining independent legal advice.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION

Opinion on other matters prescribed by Trade Union and Labour Relations (Consolidation) Act 1992

We have audited the financial statements of The PDA Union for the year ended 31 March 2026 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 March 2026 and of the Union's income and expenditure for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the executive committee's 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 doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the statement to members, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained within the statement to members. 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

In our opinion:

- the Trade Union has kept proper accounting records in accordance with the requirements of section 28;
- it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- the accounts to which the report relates agree with the accounting records.

Responsibilities of the executive committee

As explained more fully in the Executive Committee's Responsibilities Statement set out on page 7, the executive committee is responsible for the preparation of financial statements which give a true and fair view and for such internal control as the committee determines necessary to enable the preparation of the financial statements that are free from material misstatement.

In preparing the financial statements, the executive committee is responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting rules unless the committee either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the 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:

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION (Continued)

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- We review financial statement disclosures and undertake testing to supporting documentation to assess compliance with applicable laws and regulations.
- We perform audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We enquire of management around actual and potential litigation and claims.
- We review minutes of meetings of those charged with governance.
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the union's ability to continue as a going concern.

A further description of our responsibilities is available 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 union's members. Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditors' 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 union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shaun Philpott FCA (Senior Statutory Auditor)
For and on behalf of
TAG Assurance Services Limited
Chartered Accountants
Registered Auditors
8 Pendeford Place
Pendeford Business Park
Wolverhampton WV9 5HD

25 June 2026

THE PDA UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
INCOME				
Membership subscriptions		628,450		593,049
Other income		4,930		5,440
Honorarium waived by General Secretary		5,000		5,000
		638,380		**603,489**
EXPENDITURE				
Membership services	483,564		467,703	
Executive meeting expenses & allowances	1,240		1,277	
Regional officer fees	19,372		25,354	
Elections	1,470		-	
Regional structure travel costs	14,277		8,543	
Auditors' remuneration	4,140		3,926	
Professional & consultancy fees	480		5,670	
Honorariums	6,000		6,000	
Other expenses	47		35	
Training and conferences	2,361		2,697	
Affiliation fees	47,258		52,948	
Certification Office levy fees	-		6,286	
Bank charges and interest	107		193	
		580,316		**580,632**
SURPLUS/(DEFICIT) FOR THE YEAR		**58,064**		**22,857**
Members' funds brought forward		196,130		173,273
MEMBERS' FUNDS CARRIED FORWARD		**£254,194**		**£196,130**

THE PDA UNION
BALANCE SHEET
AS AT 31 MARCH 2026

	2026		2025	
	£	£	£	£
CURRENTASSETS				
Cash at bank	233,997		230,238	
Debtors and prepayments				
- Prepayments & Accrued Income	51,594		36,193	
		285,591	**266,431**	
CURRENT LIABILITIES				
Amount due to PDA	4,095		3,201	
Other creditors	27,302		67,100	
	31,397		70,301	
NET CURRENT ASSETS		**254,194**		**196,130**
NET ASSETS		**254,194**		**196,130**
MEMBERS' FUNDS		**254,194**		**196,130**

Statement of executive committee's responsibilities

The executive committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the union and of the surplus or deficit of the union for that year. In preparing those financial statements, the committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the union will continue in business.

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

Approved on behalf of the Executive Committee on 25 June 2026.

Mark Pitt
General
Secretary

THE PDA UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

1 ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention.

Membership subscriptions
Membership subscriptions are accounted for on an accruals basis.

Taxation
Corporation tax is payable on all interest receivables.

2 RELATED PARTIES

The PDA Union and the PDA are related parties by virtue of the fact that all members of the executive committee are also members of the PDA.

During the year under review, The PDA Union received membership subscriptions from the PDA of £604,455 (2025 - £593,049) and was charged membership services by the PDA of £483,564 (2024 - £467,703).

At the balance sheet date, The PDA Union was owed £4,095 (2025 - £3,201) owed by the PDA.

These transactions were conducted at normal commercial rates.

3 Post BPA Merger

Following the merger of the PDA Union with the BPA in 2025, all BPA funds were to be transferred to The PDA Union. The BPA bank account was subsequently closed in February 2026. The remaining balance of £34,333 at that time was transferred to the PDA to cover future Union-related expenses out of which £4,545 of expenses were incurred by 31 March 2026 and the remaining £29,788 at 31 March 2026 has been recognised as a Prepayment in the financial statements under current assets.

The funds transferred from the BPA have been and continue to be utilised to settle any remaining obligations of the BPA and to conclude any ongoing legal defence costs for transferred BPA members. Any funds remaining thereafter will be used for the benefit of transferred BPA members. The value of remaining funds at 31 March 2026 was £22,456, (2025: £47,140) and has been included within Other Creditors in the PDA Union’s accounts.

Accounting policies

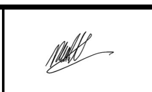
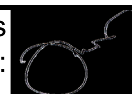
(see note 67 - 68)

Accounting convention - The financial statements have been prepared under the historical cost convention. Membership subscript

Signatures to the annual return

(see notes 69 - 70)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Mark Pitt	Name:	Alisdair Jones (TREASURER)
Date:	25 June 2026	Date:	25 June 2026

Checklist

(see note 71)

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 audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	No	

Checklist for auditor's report

(see notes 72 to 77)

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.**

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION

Opinion on other matters prescribed by Trade Union and Labour Relations (Consolidation) Act 1992

We have audited the financial statements of The PDA Union for the year ended 31 March 2026 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
•give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 March 2026 and of the Union's income and expenditure for the year then ended; and
•have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.
Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the executive committee's 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 doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information 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.

Signature(s) of auditor or auditors:	[signature]	
Name(s):	Shaun Philpott FCA, TAG Assurance Services Limited	
Profession(s) or Calling(s):	ICAEW	
Address(es):	8 Pendeford Place	
	Pendeford Business Park	
	Wolverhampton	
Postcode	WV9 5HD	
Date	25/06/2026	
Contact name for inquiries and telephone number:	Shaun Philpott 01902783172	

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 79 - 85)

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

Yes

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

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

Membership audit certificate
Section one

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

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

Yes

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

Yes

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

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

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

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	Shaun Philpott TAG Assurance Services Limited
Address	8 Pendeford Place Pendeford Business Park Wolverhampton WV9 5HD
Date	25/06/2026
Contact name and telephone number	Shaun Philpott 01902 783172

Membership audit certificate

Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	