

Do Not Staple

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Engineering Construction Industry Association					
Year ended:	31 December 2025					
List No:	244E					
Head or Main Office:	5th Floor					
	Broadway House					
	Tothill Street					
	London					
Postcode	SW1H 9NS					
Website address (if available)	www.ecia.co.uk					
Has the address changed during the year to which the return relates?	<table><tr><td>Yes</td><td>☐</td><td>No</td><td>☒</td><td>('X' in appropriate box)</td></tr></table>	Yes	☐	No	☒	('X' in appropriate box)
Yes	☐	No	☒	('X' in appropriate box)		
General Secretary:	J Simpson					
Contact name for queries regarding the completion of this return:	John Simpson					
Telephone Number:	2077992000					
E-mail:	JohnSimpson@ecia.co.uk					

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 1093602

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

returns@certoffice.org

Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11a
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

Return of Members

(see note 9)

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
152			3	155

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

Officers in post

(see note 10)

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

[illegible]

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
1,564,841	From Members	Subscriptions, levies, etc	1,479,448	1,479,448
	Investment income	Interest and dividends (gross)		
131,160		Bank interest (gross)	113,214	113,214
		Other (specify)		
48,442		Dividends	42,073	42,073
		Total Investment Income	155,287	155,287
	Other Income	Rents received		
229,217		Insurance commission	308,508	308,508
		Consultancy fees		
9,429		Publications/Seminars	20,448	20,448
		Miscellaneous receipts (specify)		
61,757		Other	69,717	69,717
250,658		Investment revaluation	352,066	352,066
		Total of other income		750,739
2,295,504		Total income		2,385,474
		Interfund Transfers IN		
	Expenditure			
933,904	Administrative expenses	Remuneration and expenses of staff	942,834	942,834
145,223		Occupancy costs	145,573	145,573
14,167		Printing, Stationery, Post	9,747	9,747
		Telephones		
106,860		Legal and Professional fees	119,963	119,963
		Miscellaneous (specify)		
		Regional Offices		
79,947		Travel, Hotel & Entertaining	106,726	106,726
65,441		Computer expenses	70,696	70,696
34,481		PR and Marketing	34,808	34,808
18,417		Recruitment	4,500	4,500
		Total of Admin expenses		1,434,847
	Other Charges	Bank charges		
		Depreciation		
12,170		Sums written off	517	517
		Affiliation fees		
		Donations		
		Conference and meeting fees		
		Expenses		
		Miscellaneous (specify)		
470,000		Contributions to NJC	470,000	470,000
28,548		EEF Subscriptions and certification fee	29,510	29,510
33,702		Special projects and seminar costs		
		Dilapidation reserve	30,000	30,000
		Total of other charges		530,027
-32,203		Taxation	7,033	7,033
1,910,657		Total expenditure		1,971,907
		Interfund Transfers OUT		
384,847		Surplus/Deficit for year		413,567
5,319,930		Amount of fund at beginning of year		5,704,777
5,704,777		Amount of fund at end of year		6,118,344

(see notes 17 to 18)

[illegible][illegible]

(see notes 17 to 18).

Account 4		Fund Account
Name of account:		£
Income		
From members		
Investment income		
Other Income (specify)		
	Total Income	
Interfund Transfers IN		
Expenditure		
Administrative expenses		
Other expenditure (specify)		
	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)	

[illegible]

(see notes 17 to 18)

[illegible][illegible]

Balance Sheet as at [31 December 2025]

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at Page 8)		
	Investments (as per analysis on page 9)		
2,532,092	Quoted (Market value £ 3,673,451) as at Page 9		3,673,451
	Unquoted (Market value £) as at Page 9		
2,532,092	Total Investments	3,673,451	3,673,451
	Other Assets		
1,195,911	Sundry debtors	457,486	457,486
3,467,731	Cash at bank and in hand	2,683,008	2,683,008
	Stocks of goods		
	Others (specify)		
4,663,642	Total of other assets	3,140,494	3,140,494
	Total Assets		6,813,945
5,704,777	Revenue Account/ General Fund	6,118,344	
	Revaluation Reserve		
	Liabilities		
44,982	Trade Creditors	36,429	
107,929	Sundry Creditors	39,986	
887,249	Accrued Expenses	131,356	
62,250	Provisions	92,250	
388,547	Deferred Tax	395,580	
1,490,957	Total Liabilities		695,601
7,195,734	Total Assets		6,813,945

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period		46,190		46,190
Additions during period				
Less: Disposals		-20,257		-20,257
Less: Depreciation		-25,933		-25,933
Total to end of period				
Book Amount at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets				

Analysis of Investments

(see note 22)

Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified) AJ Bell Portfolio	3,673,451
	Total Quoted (as Balance Sheet)	3,673,451
	Market Value of Quoted Investments	3,673,451
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (as Balance Sheet)	
	Market Value of Unquoted Investments	

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

Analysis of investment income (Controlling interests)

(see note 23)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?

Yes

No

X

If Yes name the relevant companies:

Company name

Company registration number (if not registered in England & Wales, state where registered)

Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name

Yes

No

If NO, please state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Summary Sheet

(see notes 24 to 33)

		All Funds	Total Funds
		£	£
Income			
From Members		1,479,448	1,479,448
From Investments		155,287	155,287
Other Income (including increases by revaluation of assets)		750,739	750,739
Total Income		2,385,474	2,385,474
Expenditure			
(including decreases by revaluation of assets)			
Total Expenditure		1,971,907	1,971,907
Funds at beginning of year			
(including reserves)		5,704,777	5,704,777
Funds at end of year			
(including reserves)		6,118,344	6,118,344
ASSETS			
	Fixed Assets		
	Investment Assets		3,673,451
	Other Assets		3,140,494
	Total Assets		6,813,945
Liabilities	Total Liabilities		695,601
Net Assets (Total Assets less Total Liabilities)			6,118,344

Summary Sheet

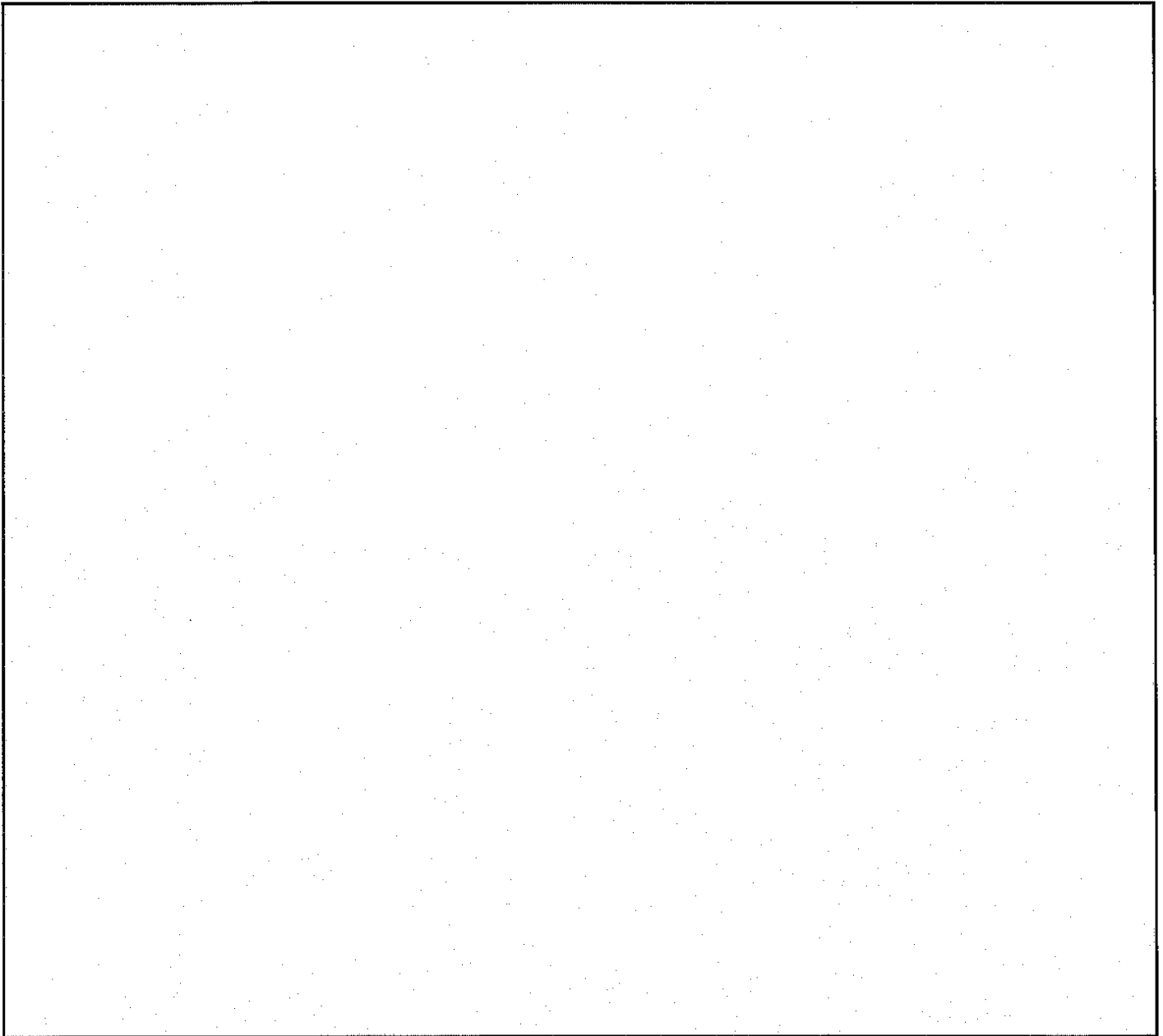
(see notes 24 to 33)

		All 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 note 34)

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

A large, empty rectangular box with a thin black border, intended for the user to enter their notes to the accounts. The box occupies the majority of the page area below the instructions.

Accounting policies

(see notes 35 & 36)

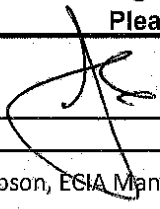
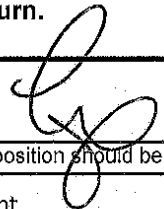
----------	----------

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:  Name: John Simpson, ECIA Managing Director Date: 21/04/2026	Chairman's Signature:  (or other official whose position should be stated) Name: Ian Guy, ECIA President Date: 21/04/2026
--	---

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	No	

Checklist for auditor's report

(see notes 41 to 44)

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 relate? (See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

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 43)

Please explain in your report overleaf or attached.

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

In our opinion the financial statements:

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

Auditor's report (continued)

Signature(s) of auditor or auditors:	<i>Haines Watts</i>	
Name(s):	Haines Watts Swindon Limited	
Profession(s) or Calling(s):	Chartered Accountants & Statutory Auditors	
Address(es)	Old Station House Station Approach Swindon SN1 3DU	
Date:	3/6/26	
Contact name for enquiries and telephone number:	Martin Gurney - 01793 533838	

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

ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT BOARD OF ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION

Opinion

We have audited the financial statements of the Engineering Construction Industry Association (the 'Association') 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 the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 Association's affairs as at 31 December 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Association 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 Management Boards' 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 Association'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 Management Board's members with respect to going concern are described in the relevant sections of this report.

ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT BOARD OF ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' report thereon. The Management Board's members 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Council Members' Report.

We have nothing to report in respect of the following matters in relation to which we are required 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 Management Board's members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Management Board's members 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 Council Members' Report and from the requirement to prepare a Strategic report.

Responsibilities of Management Board members

As explained more fully in the Management Boards' responsibilities statement set out on page 1, the Management Board's members 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 Management Board's members 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 Management Board's members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT BOARD OF ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION (CONTINUED)

and using the going concern basis of accounting unless the Management Board's members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Based on our understanding of the Association, we identified that the principal risks of non-compliance with laws and regulations related to those laws and regulations that have a direct impact on the preparation of the financial statements such as the Trade Union and Labour Relations (Consolidation) Act 1992, income tax, payroll tax and sales tax legislation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks related to management bias in accounting estimates. Audit procedures performed by the engagement team included:

- discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- evaluating management's controls designed to prevent and detect irregularities;
- identifying and testing journals, in particular journal entries of unusual size or posted with unusual account combinations or descriptions; and,
- challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' report.

Use of our report

This report is made solely to the Association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone

ENGINEERING CONSTRUCTION INDUSTRY ASSOCIATION

**INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT BOARD OF ENGINEERING
CONSTRUCTION INDUSTRY ASSOCIATION (CONTINUED)**

other than the Association and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Haines Watts Swindon Limited

Statutory Auditor

Old Station House
Station Approach
Swindon
SN1 3DU

Date: 3/6/26

Haines Watts Swindon Limited is eligible for appointment as auditor by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.