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- PRINT ON ONE SIDE ONLY



FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

| | | | |
|--|--|-----------------------------|-----------------------------|
| Name of Trade Union: | G4S Care & Justice Services Staff Association | | |
| Year ended: | 31 st December 2013 | | |
| List no: | 762 | | |
| Head or Main Office: | Building 6, Suite 4 The Courtyards Hatters Lane Watford WD18 8YH | | |
| Website address (if available) | | | |
| Has the address changed during the year to which the return relates? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | (Click the appropriate box) |
| General Secretary: | Thomas Thorne | | |
| Telephone Number: | 01923 801640 | | |
| Contact name for queries regarding | As above | | |
| Telephone Number: | As above | | |
| E-mail: | Tom.thorne@uk.g4s.com | | |

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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JJ

(Revised February 2011)

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 |
| MALE | 925 | | | | 925 |
| FEMALE | 685 | | | | 685 |
| TOTAL | 1610 | | | | A 1610 |

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

| |
|-----|
| 810 |
|-----|

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

| |
|------|
| 1610 |
|------|

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

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

| Title of Office | Name of Officer ceasing to hold office | Name of Officer Appointed | Date |
|-----------------|---|------------------------------|----------|
| Treasurer | Chris Wren | Chris Wren | 15/01/13 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

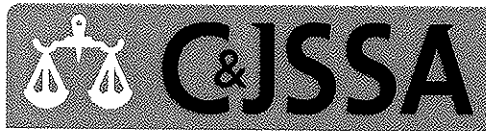
b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:



G4S Care & Justice Services Staff Association

DETAILS OF PRESENT OFFICERS
AS AT 31 DECEMBER 2013

| NAME | ADDRESS | OFFICE HELD |
|-----------------------|--|--|
| TDJ Thorne Mr. | 27 Birkbeck Road Mill Hill London NW7 4BP Tel: 020 8906 1988 | General Secretary Staff Association Officer |
| Chris Wren Mr. | G4S Care & Justice Services 5 th Floor, Southside Victoria London SW1E 6QT | Treasurer |
| Tony Evans Mr. | C/o HMP & YOI Parc Heol Hopcyn John Bridgend Mid Glamorgan CF35 6AR | Chair Senior Staff Representative |
| Lanella Turner Ms. | As Above | Senior Staff Representative |
| Chris Tyler Mr | EMS Venus Building 2 nd Floor 1 Old Park Lane Urmston Manchester M41 7HA | Senior Representative |
| Val Stenson Mrs | As above | Senior Representative |
| Jason Fuller Ms. | STC Oakhill Chalgrove Field Off Otterburn Crescent Oakhill Milton Keynes Buckinghamshire MK5 6AH | Senior Staff Representative |
| Emma John Ms. | G4S Care & Justice Services Pontypridd Police Station Berw Road Pontypridd CF37 2TR | Senior Staff Representative |
| Lisa Peacock | G4S Care & Justice Services Brook House Immigration Removal Centre Perimeter Road South Gatwick Airport RH6 0PQ | Senior Staff Representative |

GENERAL FUND

(see notes 13 to 18)

| | £ | £ |
|--|--------------------------|-----------|
| INCOME | | |
| From Members: Contributions and Subscriptions | | 91,842.77 |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | 91,842.77 |
| Total of all income from members | | |
| Investment income (as at page 12) | | |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | | |
| | | |
| Total of other income (as at page 4) | | |
| | TOTAL INCOME | 91,842.77 |
| EXPENDITURE | | |
| Benefits to members (as at page 5) | | 130.65 |
| Administrative expenses (as at page 10) | | 91,712.12 |
| Federation and other bodies (specify) | | |
| | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | |
| | TOTAL EXPENDITURE | 91,842.77 |
| | | |
| Surplus (deficit) for year | | |
| | | |
| Amount of general fund at beginning of year | | |
| | | |
| Amount of general fund at end of year | | |

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

| DESCRIPTION | £ | £ |
|--|---|---|
| Federation and other bodies | | |
| TOTAL FEDERATION AND OTHER BODIES | | |
| Other income | | |
| TOTAL OTHER INCOME | | |
| TOTAL OF ALL OTHER INCOME | | |

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

| | £ | | £ |
|---|----------|---|------------|
| Representation – Employment Related Issues Legal Expenses | 5,497.65 | brought forward Education and Training services | 5,497.65 |
| Representation – Non Employment Related Issues | | Negotiated Discount Services | |
| Communications | | Salary Costs | |
| Advisory Services | | Other Benefits and Grants (specify) | |
| Dispute Benefits | | Printing – Diaries | 2,473.00 |
| | | Release of Staff Helpline Accruals | (7,840.00) |
| Other Cash Payments | | | |
| carried forward | 5,497.65 | Total (should agree with figure in General Fund) | 130.65 |

(See notes 24 and 25)

| FUND 2 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total Income | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | 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 | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | 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 24 and 25)

| FUND 4 | | Fund Account | |
|--------------------|---|---------------------|----------|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total Income | | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | 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 | | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | 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 24 and 25)

| FUND 6 | | Fund Account | |
|---|---|---------------------|----------|
| Name: | | £ | £ |
| Income | | | |
| From members | | | |
| Investment income (as at page 12) | | | |
| Other income (specify) | | | |
| | Total other income as specified | | |
| | Total Income | | |
| Expenditure | | | |
| Benefits to members | | | |
| Administrative expenses and other expenditure (as at page 10) | | | |
| | Total Expenditure | | |
| | 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 | | |
| Expenditure | | | |
| Benefits to members | | | |
| Administrative expenses and other expenditure (as at page 10) | | | |
| | Total Expenditure | | |
| | 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 26 to 31)

| POLITICAL FUND ACCOUNT 1 | | To be completed by trade unions which maintain their own fund | |
|---|---|---|-------------------|
| | | £ | £ |
| Income | Members contributions and levies | | |
| | Investment income (as at page 12) | | |
| | 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 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 therefore 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 fund | |
| | | 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 32 and 33)

| Administrative Expenses | | £ |
|--|-----------------------|-----------|
| Remuneration and expenses of staff | | 63,081.20 |
| Salaries and Wages included in above | £69,741.58 | |
| Staff expenses net of release of excess accruals | £(6,660.38) | |
| Auditors' fees | | 4,200.00 |
| Legal and Professional fees | | |
| Occupancy costs | | 12,491.50 |
| Stationery, printing, postage, telephone, etc. | | 3,820.56 |
| Expenses of Executive Committee (Head Office) | | |
| Expenses of conferences | | 8,118.86 |
| Other administrative expenses (specify) | | |
| Other Outgoings | | |
| Interest payable: | | |
| Bank loans (including overdrafts) | | |
| Mortgages | | |
| Other loans | | |
| Depreciation | | |
| Taxation | | |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| | Total | 91,712.12 |
| Charged to: | General Fund (Page 3) | 91,712.12 |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Total | 91,712.12 |

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

| Office held | Gross Salary £ | Employers N.I. contributions £ | Benefits | | | | Total £ |
|----------------------------------|-------------------|---|--------------------------------|----------------|------------|------------|------------|
| | | | Pension Contribution s £ | Other Benefits | | Value £ | |
| | | | | Description | Value £ | | |
| Staff Association Officer | 33,577.20 | 3,579.18 | 116.25 | Company Car | 7,923.14 | | |
| Staff Association Officer (cont) | | | | Life Cover | 218.28 | 45,414.05 | |
| | | | | | | | |
| | | | | | | | |
| Personal Assistant/Secretary | 21,332.14 | 1,889.38 | 977.07 | Life Cover | 128.94 | 24,327.53 | |
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| | | | | | | 69,741.58 | |

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

| | 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) | | |
| | | Fund (Account) | | |
| | | Fund (Account) | | |
| | | Fund (Account) | | |
| | | Fund (Account) | | |
| | | Fund (Account) | | |
| | | Political Fund | | |
| | | Total Investment Income | | |
| | | | | |

BALANCE SHEET as at 31 December 2013

(see notes 47 to 50)

| Previous Year | | £ | £ |
|---------------|---|---|-----------|
| | Fixed Assets (at page 14) | | - |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| | Sundry debtors | | 19,738.23 |
| | Cash at bank and in hand | | |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) : | | |
| | Total of other assets | | 19,738.23 |
| | TOTAL ASSETS | | 19,738.23 |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Superannuation Fund (Account) | | |
| | Political Fund (Account) | | |
| | Revaluation Reserve | | |
| | LIABILITIES | | |
| | Amount held on behalf of central trade union political fund | | |
| | Loans: From other trade unions | | |
| | Loans: Other | | |
| | Bank overdraft | | |
| | Tax payable | | |
| | Sundry creditors | | |
| | Accrued expenses | | 19,738.23 |
| | Provisions | | |
| | Other liabilities | | |
| | TOTAL LIABILITIES | | 19,738.23 |
| | TOTAL ASSETS | | - |

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

| | Land and Buildings | | Furniture and Equipment £ | Motor Vehicles £ | Not used for union business £ | Total £ |
|---|--------------------|-----------|------------------------------|---------------------|----------------------------------|------------|
| | Freehold | Leasehold | | | | |
| Cost or Valuation | | | | | | |
| At start of year | | | 1724.01 | | | 1724.01 |
| Additions | | | | | | |
| Disposals | | | (1724.01) | | | (1724.01) |
| Revaluation/Transfer s | | | | | | |
| At end of year | | | - | | | - |
| Accumulated Depreciation | | | | | | |
| At start of year | | | 1724.01 | | | 1724.01 |
| Charges for year | | | - | | | - |
| Disposals | | | (1724.01) | | | (1724.01) |
| Revaluation/Transfer s | | | | | | |
| At end of year | | | - | | | - |
| Net book value at end of year | | | - | | | - |
| Net book value at end of previous year | | | - | | | - |

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

| 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 58 and 59)

| | | | |
|--|--|------------------------------|-----------------------------|
| Does the union, or any constituent part of the union, have a controlling interest in any limited company? | | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| If YES name the relevant companies: | | | |
| COMPANY NAME | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Are the shares which are controlled by the union registered in the names of the union's trustees? | | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 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 60 to 71)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|-------------------------|---------------------|
| INCOME | | | |
| From Members | 91,842.77 | | |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | 91,842.77 | | |
| Total Income | 91,842.77 | | |
| EXPENDITURE (including decreases by revaluation of | 91,842.77 | | |
| Total Expenditure | 91,842.77 | | |
| | | | |
| Funds at beginning of year (including reserves) | | | |
| Funds at end of year (including reserves) | | | |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | 19,738.23 |
| Total Assets | | | 19,738.23 |
| LIABILITIES | | | |
| Total Liabilities | | | 19,738.23 |
| NET ASSETS (Total Assets less Total Liabilities) | | | NIL |

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

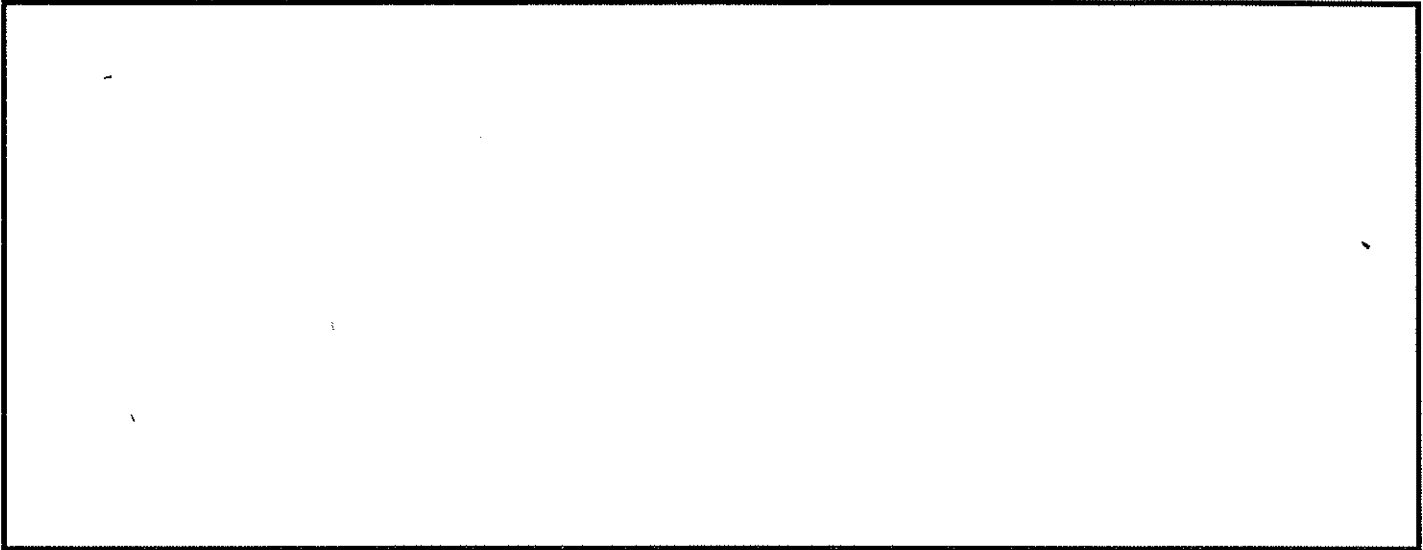
All notes to the accounts must be entered on or attached to this part of the return.

The Staff Association have looked to reduce costs in the year by making better use of services available from across the G4S Group. The Staff Association have relocated their offices, reducing premises costs, and also benefit from an Employee Assistance Programme that is provided with our insurance products.

This enables the Staff Association to continue to provide a service to members at a reduced cost.

ACCOUNTING POLICIES

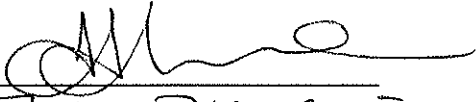
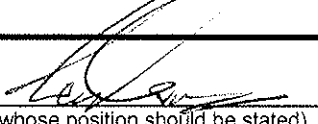
(see notes 74 and 75)



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

| | |
|---|---|
| Secretary's Signature: <u></u> Name: <u>TOM THORNE</u> Date: <u>28 May 2014</u> | Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>TONY EVANS</u> Date: <u>28 May 2014</u> |
|---|---|

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

| | | | | |
|--|----------|-------------------------------------|-----------|--------------------------|
| IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| IS A RULE BOOK ENCLOSED? (see Notes 8 and 78) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| A MEMBER'S STATEMENT IS: (see Note 80) | ENCLOSED | <input checked="" type="checkbox"/> | TO FOLLOW | <input type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. 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 rule 83)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

Notes enclosed.

| | | |
|--------------------------------------|---|--|
| Signature(s) of auditor or auditors: | TIM WRIGHT Sewton Manager | |
| Name(s): | RAVIEN TILLY Manager | |
| Profession(s) or Calling(s): | | |
| Address(es): | 3rd Floor One Ladom Square Cross Lane Crawford SUI 1UN | |
| Date: | 4th June 2014 | |
| Contact name and telephone number: | +44(0)2442640300 | |

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

We have audited the financial statements on pages x to xx of the annual return. 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).

This report is made solely to the Council of Management, 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 Council of Management 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 Council of Management as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Council of Management and auditor

The Council of Management are responsible for the preparation of the annual return for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [http://www.frc.org.uk/Our-Work/Codes-Standards/Audit-and-assurance/Standards-and-guidance/Standards-for-auditors/Scope-of-audit/UK-Private-Sector-Entity-\(issued-1-December-2010\).aspx](http://www.frc.org.uk/Our-Work/Codes-Standards/Audit-and-assurance/Standards-and-guidance/Standards-for-auditors/Scope-of-audit/UK-Private-Sector-Entity-(issued-1-December-2010).aspx)

Opinion on financial statements

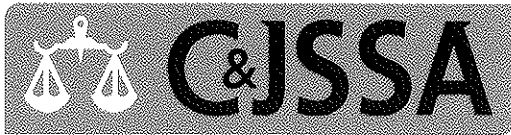
In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the Staff Association as 31 December October 2013 and of its general fund for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to carry out such investigations as will enable us to form an opinion as to whether:

- proper accounting records have been kept in accordance with the requirements of section 28 of the legislation; or
 - a satisfactory system of control over transactions has been maintained in accordance with the requirements of that section; or
 - the accounts to which the report relates agree with the accounting records; and
- to state in our report if, in our opinion, the Staff Association failed to comply with section 28 or if the accounts do not agree with the accounting records.



G4S Care & Justice Services Staff Association

Baker Tilly UK Audit LLP
3rd Floor, One London Square
Cross Lanes
Guildford
GU1 1UN



4 June 2014

Dear Sirs

AUDIT OF FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2013

This representation letter is provided in connection with your audit of the financial statements of the G4S Care & Justice Services - Staff Association (“the organisation”) for the year ended 31 December 2013 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the applicable financial reporting framework. The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Generally Accepted Accounting Practice.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the Staff Association:

Financial statements

- a. We acknowledge and have fulfilled our responsibilities as set out in the terms of engagement dated 11th May 2011 for the preparation of the financial statements in accordance with the applicable financial reporting framework, in particular the financial statements give a true and fair view in accordance therewith.
- b. Significant assumptions used by us in making accounting estimates, including those relating to items measured at fair value, are reasonable.
- c. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the applicable financial reporting framework.
- d. Full disclosure is made in the financial statements of:
 - i. outstanding capital commitments contracted for at the balance sheet date;
 - ii. all contingent liabilities including details of pending litigation and material claims against the Staff Association;
 - iii. all guarantees or warranties or other financial commitments.
- e. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- f. There have been no events (e.g. loss or reduction of source of income, loss of supplier or member of staff, change in credit terms offered by suppliers, breaches of bank or other covenants, changes in banking or insurance arrangements or facilities) since the balance sheet date that would impact on the ability of the organisation to continue as a going concern. Should such events occur prior to your signature of the audit report we will advise you immediately. Except as already incorporated into our cash flow and profit forecasts we have no plans or intentions that would impact on the ability of the organisation to continue as a going concern.

- g. All events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed. Should such further material events occur prior to your signature of the audit report we will advise you accordingly.
- h. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements including those in relation to disclosures is attached to this representation letter.

Information Provided

- a. As agreed in the terms of engagement, we have provided you with:
- i. Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- b. We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- c. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- d. We have disclosed to you our knowledge of fraud and suspected fraud affecting the organisation involving:
- Management;
 - Employees who have significant roles in internal control; and
 - Others where the fraud could have a material effect on the financial statements.
- e. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- f. We have disclosed all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements. We have also notified you of the actual or contingent consequences which may arise from such non-compliance, including any potential effect on the organisation's ability to conduct its activities
- g. We have disclosed to you the identity of the organisation's related parties and all the related party relationships and transactions of which we are aware.
- h. We have disclosed to you the details of all known actual or possible litigation and claims whose effect should be considered when preparing the financial statements.

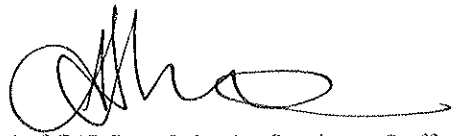
We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

We confirm that we have taken all the steps that we ought to have taken as members of the board in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to the auditors. We confirm that, as far as we are aware, there is no relevant audit information of which the auditors are unaware.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The contents of this letter were considered and approved by the board at its meeting on 4 June 2014.

Yours faithfully

A handwritten signature in black ink, consisting of a large, stylized 'O' followed by several loops and a long horizontal stroke extending to the right.

Signed on behalf of the board of G4S Care & Justice Services – Staff Association

Certification Officer

4 June 2014