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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:

Prison Governors Association

Year ended:

31 December 2015

List no:

693T

Head or Main Office:

Room 1.17  
Clive House  
70 Petty France  
LONDON  
SW1H 9HD

Website address (if available)

[www.prison-governors-association.org.uk](http://www.prison-governors-association.org.uk)

Has the address changed during  
the  
year to which the return relates?

Yes

☐

No

☒

(Click the appropriate box)

General Secretary:

~~Mark Loke~~ **JOHN ATTARD**

Telephone Number:

0300 047 5781

Contact name for queries  
regarding

Shaun Williamson

Telephone Number:

01759 475012

E-mail:

[shaun.williamson@hmps.gsi.gov.uk](mailto:shaun.williamson@hmps.gsi.gov.uk)

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

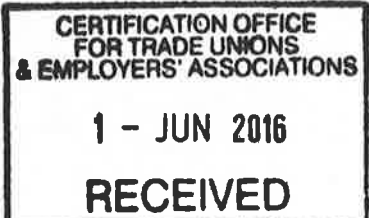
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> 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 2JG



(Revised February 2011)

## **Annex A**

### **Prison Governors Association**

#### **Officers and members of National Executive Committee**

**Year ending December 2015**

##### Officers

Andrea Albutt	-	President
Acting Vice President	-	Mark Icke
Shaun Williamson	-	Finance Officer
John Attard	-	National Officer
Dave Hoskins	-	National Officer

##### Members of National Executive Committee

Kevin Billson	-	NEC
Helen Dickinson	-	NEC
Carl Davies	-	NEC
Phil Morrey	-	NEC
Kevin Burgess	-	NEC
Eoin Lawrence	-	NEC
Dave Dyson	-	NEC
Lee Ann Williams	-	NEC
Susan Brookes	-	NEC - Scotland Representative
Gary Alcock	-	NEC - NI Representative

##### Trustees

Andy Lattimore  
Ed Cornmell

# 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	720	34	0	5	759
FEMALE	277	6	0	1	284
TOTAL	997	40	0	6	A 1043

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

0

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

1043

## 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
President	Stephen O'Connell	Andrea Albutt	14 October 2015
National Executive	Roger Powell	David Dyson	14 October 2015
National Executive	Vacancy	Lee Ann Williams	14 October 2015
Trustee	Dave Taylor	Ed Cornmell	14 October 2015

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		166,308
From Members: Other income from members (specify)		
<b>Total other income from members</b>		-
<b>Total of all income from members</b>		166,308
<b>Investment income (as at page 12)</b>		98
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		-
		166,406
	<b>TOTAL INCOME</b>	
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		38,769
Administrative expenses (as at page 10)		109,140
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	147,909
Surplus (deficit) for year		18,497
Amount of general fund at beginning of year		173,215
Amount of general fund at end of year		191,712

## 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 fees	25,846	brought forward Education and Training services	28,618
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Diaries	2,786		
Memorabilia	(60)		
Membership cards	46	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
		Membership insurance scheme	1,623
Dispute Benefits		Death benefits	6,000
		Electoral reform	2,528
Other Cash Payments			
carried forward	28,618	Total (should agree with figure in General Fund)	38,769

(See notes 24 and 25)

FUND 2		Fund Account	
Name:-		£	£
<b>Income</b>			
From members			
Investment Income (as at page 12)			
Other income (specify)			
	<b>Total other Income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 3		Fund Account	
Name:-		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
	<b>Total other Income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
<b>Expenditure</b>			
	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:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other Income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members .		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		23,119
Salaries and Wages included in above	£23,119	
Auditors' fees		3,240
Legal and Professional fees		6,941
Occupancy costs		-
Stationery, printing, postage, telephone, etc.		251
Expenses of Executive Committee (Head Office)		41,223
Expenses of conferences		33,203
Other administrative expenses (specify)		
Website development costs		88
Bank charges		609
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		466
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		109,140
Charged to:	General Fund (Page 3)	109,140
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		109,140

(see notes 34 to 44 below)

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(see notes 45 and 46)

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# BALANCE SHEET as at 31 DECEMBER 2015

(see notes 47 to 50)

Previous Year		£	£
200	<b>Fixed Assets</b> (at page 14)		799
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
169,375	Unquoted		195,185
169,375	<b>Total Investments</b>		195,185
	<b>Other Assets</b>		
	Loans to other trade unions		
2,689	Sundry debtors		1,967
7,186	Cash at bank and in hand		7,032
	Income tax to be recovered		
2,422	Stocks of goods		2,366
	Others (specify)		
12,297	<b>Total of other assets</b>		11,365
181,872	<b>TOTAL ASSETS</b>		207,349
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
1,042	Sundry creditors		1,098
7,615	Accrued expenses		14,539
	Provisions		
	Other liabilities		
8,657	<b>TOTAL LIABILITIES</b>		15,637
173,215	<b>TOTAL ASSETS</b>		191,712

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			6,697			6,697
Additions			1,065			1,065
Disposals						
Revaluation/Transfers						
At end of year			7,762			7,762
<b>Accumulated Depreciation</b>						
At start of year			6,497			6,497
Charges for year			466			466
Disposals						
Revaluation/Transfers						
At end of year			6,963			6,963
<b>Net book value at end of year</b>			799			799
<b>Net book value at end of previous year</b>			200			200

# 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		
	Barclays Business Premium Account	195,185	
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)	195,185	
	Market Value of Unquoted Investments	195,185	



# 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 checked="" type="checkbox"/>
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 <input type="checkbox"/>	NO <input checked="" 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 £
<b>INCOME</b>			
From Members	166,308		166,308
From Investments	98		98
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	166,406		166,406
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	147,909		147,909
<b>Funds at beginning of year</b> (including reserves)	173,215		173,215
<b>Funds at end of year</b> (including reserves)	191,712		191,712
<b>ASSETS</b>			
Fixed Assets			799
Investment Assets			195,185
Other Assets			11,365
<b>Total Assets</b>			207,349
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			15,637
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			191,712

## 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.

SEE ATTACHED

# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the year ended 31 December 2015

### NOTES TO THE ACCOUNTS

#### 1. TRADE UNION STATUS

The Association is registered as the 'Prison Governors Association' under the Trade Union and Labour Relations (Consolidation) Act 1992 and accordingly has full Trade Union Status. Registration has also been effected under the Employment Protection Act 1975.

#### 2. TANGIBLE FIXED ASSETS

	Office Equipment £
<b>COST</b>	
At 1 January 2015	6,697
Additions	1,065
At 31 December 2015	<u>7,762</u>
<b>DEPRECIATION</b>	
At 1 January 2015	6,497
Charge for the year	466
At 31 December 2015	<u>6,963</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u>799</u>
At 31 December 2014	<u>200</u>

#### 3. INVESTMENTS

	2015 £	2014 £
Barclays Business premium account	<u>195,185</u>	<u>169,375</u>

#### 4. STOCKS

	2015 £	2014 £
Ties and scarves	355	365
Presentation ties	70	70
Badges, shields and mugs	1,417	1,423
Cufflinks	230	270
Medals	294	294
	<u>2,366</u>	<u>2,422</u>

# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the year ended 31 December 2015

### NOTES TO THE ACCOUNTS (CONTINUED)

	2015 £	2014 £
<b>5. DEBTORS</b>		
Amounts due within one year		
Membership debtors	369	287
Conference folders bought in advance	48	132
Employee travel loan	1,550	2,270
	<u>1,967</u>	<u>2,689</u>

	2015 £	2014 £
<b>6. CREDITORS</b>		
Amounts due within one year		
Taxation & Social Security	1,098	1,042
Accruals	14,539	7,615
	<u>15,637</u>	<u>8,657</u>

### 7. LEGAL FUND

The National Executive Committee received approval from the members at the 2009 conference to collect monies in addition to the standard membership subscription. The monies are ear marked to meet future legal costs and the Legal Fund totalled £55,509 at the end of the year (2014: £47,429).

### 8. LEGAL AND PROFESSIONAL FEES

	2015 £	2014 £
Subscription collection	5,076	5,076
Secretarial support	499	400
Information Commissioner	35	35
Trade Association membership	70	-
Business memberships	125	-
Survey fees	1,136	-
HR consultancy	-	3,120
Criminal Justice Alliance	-	55
	<u>6,941</u>	<u>8,686</u>

### 9. DEATH IN SERVICE

The Association provides death in service benefit of £3,000 per death payable to member's dependants.

## PRISON GOVERNORS ASSOCIATION

### Report and Accounts for the year ended 31 December 2015

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#### NOTES TO THE ACCOUNTS (CONTINUED)

##### 10. RETIRED PRISON GOVERNORS ASSOCIATION

The assets of the Retired Prison Governors Association are held separately and at 31 December amounted to:

	2015 £	2014 £
Lloyds TSB bank account	1,772	1,555
Barclays Community bank account	<u>7,008</u>	<u>7,662</u>
	<u>8,780</u>	<u>9,217</u>

##### 11. RELATED PARTY TRANSACTIONS

The Association reimburses the Officers of the National Executive Committee with expenditure incurred by them on travel on behalf of the Association.

The Association provides indemnity insurance on behalf of the Officers of the National Executive Committee.

##### 12. ULTIMATE CONTROLLING PARTY

The Association is ultimately controlled by the National Executive Committee.

## ACCOUNTING POLICIES

(see notes 74 and 75)

SEE ATTACHED

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

Including the accounts and balance sheet contained in the return.

<p>National Officer's Signature: _____</p> <p>Name: <u>Mark Lake</u> <u>Shaun Adams</u></p> <p>Date: <u>26 May 2016</u></p>	<p>Finance Officers Signature: _____</p> <p>(or other official whose position should be stated)</p> <p>Name: <u>Shaun Williamson</u></p> <p>Date: <u>26 May 2016</u></p>
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## 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 type="checkbox"/>	TO FOLLOW	<input checked="" 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"/>

# **PRISON GOVERNORS ASSOCIATION**

## **Report and Accounts for the Year Ended 31 December 2015**

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### **ACCOUNTING POLICIES**

#### **BASIS OF ACCOUNTING**

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102). The financial statements have been prepared under the historical cost basis and the principal accounting policies adopted are set out below.

The financial statements for the year ended 31 December 2015 are the first financial statements of the Prison Governors Association prepared in accordance with FRS 102. The date of transition to FRS 102 was 1 January 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### **MEMBERSHIP**

Joining fees and membership subscriptions are credited in the period in which they are receivable.

#### **DEPRECIATION**

Depreciation of fixed assets is provided at the rate shown to write off the cost of fixed assets over their estimated useful lives.

Office equipment	25% straight line
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#### **STOCKS**

Stocks are valued at the lower of cost and estimated net realisable value.

Net realisable value is the estimated proceeds of disposal.

#### **MEMBERS' INSURANCE SCHEME**

The Association operates a members' insurance scheme providing legal expenses cover. Premiums are charged to the income and expenditure account as they are incurred.

#### **MEMBERS' DIARIES**

Costs in relation to members' diaries are charged to the income and expenditure account as incurred.



## 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

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

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

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)

SEE ATTACHED

Signature(s) of auditor or auditors:

N.A. Aslin  
on behalf of

Name(s):

JW Hinks LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

19 Highfield Road  
Edgbaston  
Birmingham  
B15 3BH

Date:

17/5/2016

Contact name and telephone number:

0121 456 0190

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

## **PRISON GOVERNORS ASSOCIATION**

### **Report and Accounts for the Year Ended 31 December 2015**

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#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PRISON GOVERNORS ASSOCIATION**

We have audited the Financial Statements of the Prison Governors Association for the year ended 31 December 2015 set out on pages 7 to 11. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 6. 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).

We report to you our opinion as to whether the financial statements show a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has kept proper accounting records in accordance with section 28 of the Act, whether it has maintained a satisfactory system of control over its transactions and whether the financial statements to which this report relates agree with the accounting records.

#### **RESPECTIVE RESPONSIBILITIES OF MEMBERS AND THE AUDITOR**

As described in the National Executive Committee Report, the Members of the Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Members of the Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION**

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 31 December 2015 and of its excess of income over expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Association has kept proper accounting records and maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28 of the Act.

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