

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

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:

31st December 2016

List no:

762 T

Head or Main Office:

Suite 10
CP House
Otterspool Way
Watford
WD25 8HR

Website address (if available)

www.g4s.com

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

Yes

No

x

(Click the appropriate box)

General Secretary:

Thomas Thorne

Telephone Number:

01923 650222

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 2JG



(Revised February 2017)



G4S Care & Justice Services Staff Association

DETAILS OF PRESENT OFFICERS
AS AT 31 DECEMBER 2016

NAME	ADDRESS	OFFICE HELD
TDJ Thorne Mr.	27 Birkbeck Road Mill Hill London NW7 4BP Tel: 020 8906 1988	General Secretary Staff Association Officer
Christy Darlow	G4S Finance Carlton House Carlton Road, Worksop, Nott's S81 7QF	Treasurer
Tony Evans Mr.	C/o HMP & YOI Parc Heol Hopcyn John Bridgend Mid Glamorgan CF35 6AR	Senior Staff Representative
Lanella Turner Ms.	As Above	Senior Staff Representative
Jason Fuller Mr.	STC Oakhill Chalgrove Field Off Otterburn Crescent Oakhill Milton Keynes Buckinghamshire MK5 6AH	Chair Senior Staff Representative
Lisa Peacock Ms	G4S Care & Justice Services Brook House Immigration Removal Centre Perimeter Road South Gatwick Airport RH6 0PQ	Senior Staff Representative

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	799				799
FEMALE	595				595
TOTAL	1394				A 1394

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

0
1394

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

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
<i>Treasurer</i>	<i>AMZA SHEKH</i>	<i>CHRISTY DAWSON</i>	<i>31 12 2017</i>

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		142,263
From Members: Other income from members (specify)		
Total other income from members		142,263
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	
EXPENDITURE		
Benefits to members (as at page 5)		6,351
Administrative expenses (as at page 10)		135,912
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	142,263
Surplus (deficit) for year		NIL
Amount of general fund at beginning of year		NIL
Amount of general fund at end of year		NIL

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 Fees	6,351	brought forward Education and Training services	6,351
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	6351	Total (should agree with figure in General Fund)	6351

(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 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		83,964
Salaries and Wages included in above	£83,092	
Auditors' fees		12,300
Legal and Professional fees		6,351
Occupancy costs		18,745
Stationery, printing, postage, telephone, etc.		6,821
Expenses of Executive Committee (Head Office)		
Expenses of conferences		6,211
Other administrative expenses (specify)		
Travel & Expenses		6,809
Other		1,062
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	142,263
Charged to:	General Fund (Page 3)	142,263
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	142,263

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 31.12.2017

(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		6,000
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		
	TOTAL ASSETS		
	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		6,000
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		6,000
	TOTAL ASSETS		6,000

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						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
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)		
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	142,263		
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	142,263		
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	142,263		
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			6,000
		Total Assets	6,000
LIABILITIES		Total Liabilities	(6,000)
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.

See attached financial statements

ACCOUNTING POLICIES

(see notes 74 and 75)

See attached financial statements

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>Thomas Morris</u> Date: <u>11/09/2017</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>Jason Fouse</u> Date: <u>11/09/2017</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 type="checkbox"/>	NO	<input checked="" 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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 (section one)

See attached financial statements

Enclosed

Signature(s) of auditor or auditors:

RSM UK Audit LLP

Name(s):

/

Profession(s) or Calling(s):

/

Address(es):

*DAVIDSON HOUSE
FORSYTH SQUARE
LONDON EC4A 3DF*

Date:

28/07/2017

Contact name and telephone number:

Michael Prosser

0118 953 0350

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

G4S Care & Justice Services Staff Association

Independent auditors' report to the members of G4S Care & Justice Services Staff Association

Opinion on the financial statements

We have audited the financial statements on pages 5 to 10. 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the Staff association's affairs as at 31 December 2016 and of its general fund for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the accounts to which the report relates agree with the accounting records; and

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/auditscopeukprivate>

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 report to you if, in our opinion:

- 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
- we have not received all the information and explanations we require for our audit.

G4S Care & Justice Services Staff Association

Independent auditors' report to the members of G4S Care & Justice Services Staff Association

Responsibilities for the financial statements and the audit

The Council of Management 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 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.

This report is made solely to the Council of Management, as a body, in accordance with Chapter 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 Staff association and the Council of Management as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

RSM UK Audit LLP

Registered Auditor and Chartered Accountants

Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Date: *28/9/2017*

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

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

~~YES~~/NO

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

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

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES/NO

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

YES/NO

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


SECTION TWO

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

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

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	THOMAS THORNE
Office held	GENERAL SECRETARY
Date	11 September 2017

G4S Care & Justice Services Staff Association

Report and Financial Statements

for the Year Ended 31 December 2016

G4S Care & Justice Services Staff Association

Contents

Trade Union Information	1
Statement to Members	2
Independent auditors' report	3 to 4
Income Statement	5
Statement of Financial Postion	6
Notes to the Financial Statements	7 to 10

G4S Care & Justice Services Staff Association

Trade Union Information

General secretary Mr Thomas Thorne

Main office Suite 10
CP House
Otterspool Way
Watford
WD25 8HR

Auditors RSM UK Audit LLP
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

G4S Care & Justice Services Staff Association

Statement to Members

The Trade Union Reform and Employment Rights Act 1993 requires trade unions to provide their members with an Annual Statement containing financial information summarised from the Annual Return (AR21) to the Certification Officer for Trade Unions. The required information for the year ended 31 December 2016 is set out within the following pages.

Members

The number of members at the end of the year were as follows:

	<i>Great Britain</i>	<i>Northern Ireland</i>	<i>Irish Republic</i>	<i>Elsewhere Abroad (including Channel Islands)</i>	<i>Totals</i>
Male	820	-	-	-	820
Female	568	-	-	-	568
Total	1,388	-	-	-	1,388

Officers

Details of present officers as at 31 December 2016 are included below, there were no changes to the officers in post during the year.

<i>Name</i>	<i>Address</i>	<i>Office Held</i>
TDJ Thorne	27 Birkbeck Road, Mill Hill, London NW7 4BP Tel. 02089061988	General Secretary, Staff Association Officer
Chris Wren	G4S Care & Justice Services, 5th Floor, Southside, Victoria, London SW1E 6QT	Treasurer
Tony Evans	C/o HMP & YOI Parc, Heol Hopcyn John, Bridgend, Mid Glamorgan CF35 6AR	Chair, Senior Staff Representative
Lanella Turner	C/o HMP & YOI Parc, Heol Hopcyn John, Bridgend, Mid Glamorgan CF35 6AR	Senior Staff Representative
Jason Fuller	STC Oakhill, Chalgrove Field, Off Otterburn Cresent, Oakhill, Milton Keynes, Buckinghamshire MK5 6AH	Senior Staff Representative
Lisa Peacock	G4S Care & Justice Services, Brook House Immigration, Removal Centre, Perimeter Road South, Gatwick Airport RH6 0PQ	Senior Staff Representative

G4S Care & Justice Services Staff Association

Income Statement for the Year Ended 31 December 2016

	Note	2016 £	2015 £
Turnover	5	142,263	110,747
Administrative expenses		<u>(142,263)</u>	<u>(110,747)</u>
Operating profit/(loss)		<u>-</u>	<u>-</u>
Profit/(loss) before tax		<u>-</u>	<u>-</u>
Profit/(loss) for the year		<u>-</u>	<u>-</u>

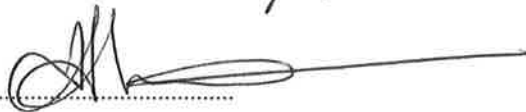
The above results were derived from continuing operations.

G4S Care & Justice Services Staff Association

Statement of Financial Position as at 31 December 2016

	Note	2016 £	2015 £
Current assets			
Trade and other receivables	8	6,000	9,611
Creditors: Amounts falling due within one year			
Trade and other payables	9	<u>(6,000)</u>	<u>(9,611)</u>
Net assets/(liabilities)		<u>-</u>	<u>-</u>
Capital and reserves			
Shareholders' funds/(deficit)		<u>-</u>	<u>-</u>

Approved by the Board on 27/12/2017 and signed on its behalf by:



Mr Thomas Thorne
Secretary

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2016

1 General information

G4S Care & Justice Services Staff Association (the "Association") is a trade union based in the United Kingdom associated with G4S Care & Justice Services Limited .

2 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the Staff association. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements are the first financial statements of G4S Care & Justice Services Staff Association prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

The financial statements of G4S Care & Justice Services Staff Association for the year ended 31 December 2015 were prepared in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from Financial Reporting Standard for Smaller Entities (effective January 2015). Consequently, the directors have amended certain accounting policies to comply with FRS 102. The directors have also taken advantage of certain exemptions from the requirements of FRS 102 permitted by FRS 102 Chapter 35 'Transition to this FRS'.

The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

3 Significant accounting policies

Turnover

Turnover comprises the fair value of the consideration received or receivable for provision of services in the ordinary course of the Association's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the Staff association.

The Staff association recognises turnover when:

- The amount of turnover can be reliably measured;
- it is probable that future economic benefits will flow to the Staff association;
- and specific criteria have been met for each of the Staff association activities.

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2016

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

Retirement benefits

For defined contribution schemes the amount charged to profit or loss is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments.

Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade receivables is established when there is objective evidence that the association will not be able to collect all amounts due according to the original terms of the receivables.

Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

4 Accounting estimates, judgements and key assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of the Associations's accounting policies. These judgements, estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, including current and expected economic conditions, and in some cases, actuarial techniques.

Although these judgements, estimates and associated assumptions are based on management's best knowledge of current events and circumstances, the actual results may differ.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

The judgements, estimates and assumptions which are of most significance in preparing the Association's accounts are detailed below:

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2016

5 Turnover

The analysis of the Association's turnover for the year from continuing operations is as follows:

	2016	2015
	£	£
Other turnover	<u>142,263</u>	<u>110,747</u>

6 Staff costs

The aggregate payroll costs (including directors' remuneration) were as follows:

	2016	2015
	£	£
Wages and salaries	<u>67,582</u>	<u>65,955</u>

The average number of persons employed by the Staff association (including directors) during the year was as follows:

	2016	2015
	No.	No.
All departments	<u>2</u>	<u>2</u>

7 Auditors' remuneration

Fees payable to the Association's auditors for the audit of the financial statements was £6,000 (2015: £4,500). The Association did not incur any non-audit fee in the current and prior year.

8 Trade and other receivables

	2016	2015
	£	£
Amounts falling due within one year		
Accrued income	6,000	-
Other receivables	<u>-</u>	<u>9,611</u>
	<u>6,000</u>	<u>9,611</u>

9 Trade and other payables

	2016	2015
	£	£
Amounts falling due within one year		
Accrued expenses	<u>6,000</u>	<u>9,611</u>

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2016

10 Operating lease commitments at the year end

Operating leases

At the reporting end date the Staff association had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016	2015
	£	£
Within one year	5,300	3,739
In two to five years	15,017	-
	<u>20,317</u>	<u>3,739</u>