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- PRINT ON ONE SIDE ONLY

FORM AR21

FOR TRADE UNIONS WITH A FULL REPORTING YEAR AS OF 1 MARCH 2017

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 2017		
List no:	762T		
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	Thomas Thorne		
Telephone Number:	01923 650222	07802254176	
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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised November 2017)



G4S Care & Justice Services Staff Association

DETAILS OF PRESENT OFFICERS
AS AT 31 DECEMBER 2017

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
Andrew Vaughan Mr.	See Above	Senior Staff Representative
Leighton Harding Mr.	See Above	Senior Staff Representative
Jason Fuller Mr.	STC Oakhill Chalgrove Field Off Otterburn Crescent Oakhill Milton Keynes Buckinghamshire MK5 6AH	Chair Senior Staff Representative
Ray Neville Mr	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	851	0	0	0	851
FEMALE	654	0	0	0	654
TOTAL	1505	0	0	0	A 1505

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

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

1505
0

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
Executive Officer	Lanella Turner	Andrew Vaughan	19 October 2017
Executive Officer	Lisa Peacock	Ray Neville	22 March 2017
Executive Officer	New Appointment	Leighton Harding	19 October 2017
X			
X			
x			

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		192,589
From Members: Other income from members (specify)		
Total other income from members		192,589
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)		68,076
Administrative expenses (as at page 10)		124,513
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	192,589
		NIL
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	68,076	brought forward Education and Training services	68,076
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	68,076	Total (should agree with figure in General Fund)	68,076

(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		

POLITICAL FUND ACCOUNT

(see notes 26 to 35)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own political fund	
		£	£
Income	Members contributions and levies Investment income (as at page 12) Other income (specify)		
Total other income as specified			
Total income			
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A	(as at page ii)		
Expenditure B	(as at page iii)		
Expenditure C	(as at page iv)		
Expenditure D	(as at page v)		
Expenditure E	(as at page vi)		
Expenditure F	(as at page vii)		
Non-political expenditure	(as at page viii)		
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			

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 36 and 37)

		£
Administrative Expenses		
Remuneration and expenses of staff		75,503
Salaries and Wages included in above	£74,393	
Auditors' fees		6,000
Legal and Professional fees		
Occupancy costs		19,369
Stationery, printing, postage, telephone, etc.		6,729
Expenses of Executive Committee (Head Office)		
Expenses of conferences		10,680
Other administrative expenses (specify)		
Travel & Expenses		6,232
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	124,513
Charged to:	General Fund (Page 3)	124,513
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	124,513

BALANCE SHEET as at

31.12.2017

(see notes 51 to 54)

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		6,000
	TOTAL ASSETS		6,000
	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 55 to 59)

	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 60 and 61)

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 62 and 63)

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 64 to 75)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	192,589		
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	192,589		
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	192,589		
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

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 76 to 82)

Did the union hold any ballots in respect of industrial action during the return period?

~~YES~~

NO

(From 2018 Annual Report)

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

Use a continuation sheet if necessary

INFORMATION ON INDUSTRIAL ACTION

(see note 83)

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories*:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* :

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Use a continuation page if necessary

NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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 86 and 87)

SIGNATURES TO THE ANNUAL RETURN

(see notes 88 and 89)

including the accounts and balance sheet contained in the return.

Secretary's Signature: 	Chairman's Signature:  (or other official whose position should be stated)
Name: Thomas Thorne	Name: Jason Fuller
Date: 9 APRIL 2018	Date: 9 APRIL 2018

CHECK LIST

(see notes 90 and 91)

(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"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 100 to 106)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 93 to 99)

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)

STATEMENT ATTACHED.

AUDITOR'S REPORT (continued)

SEE ATTACHED REPORT
AND FINANCIAL STATEMENTS.

Signature(s) of auditor or auditors:	RSMUK AUDIT LLP	
Name(s):	RSMUK AUDIT LLP	
Profession(s) or Calling(s):		
Address(es):	DAVIDSON HOUSE FORBURY SQUARE READING RG1 3EU.	
Date:	9 APRIL 2018.	
Contact name and telephone number:		
	01189 530 350	

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

MEMBERSHIP AUDIT CERTIFICATE
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 100 to 106)

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?

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

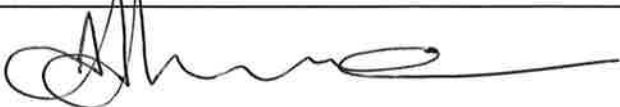
SECTION TWO

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

~~If "NO" Please explain below:~~

Signature	
Name	Thomas Thorne
Office held	General Secretary G4S Care & Justice Services Staff Association
Date	9 APRIL 2018.

G4S Care & Justice Services Staff Association

Report and Financial Statements

for the Year Ended 31 December 2017



G4S Care & Justice Services Staff Association

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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
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

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 of G4S Care & Justice Services Staff Association (the 'association') for the year ended 31 December 2017 which comprise the Statement of Financial Position, the Income Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2017 and of its general fund for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the council of management' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the council of management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

G4S Care & Justice Services Staff Association

Statement to Members

The Trade Union and Labour Relations (Consolidation) Act 1992 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 2017 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	851	-	-	-	851
Female	654	-	-	-	654
Total	1,505	-	-	-	1,505

Officers

Details of present officers as at 31 December 2017 are included below.

<i>Name</i>	<i>Address</i>	<i>Office Held</i>
Thomas Thorne	27 Birkbeck Road, Mill Hill, London NW7 4BP Tel. 02089061988	General Secretary, Staff Association Officer
Christy Darlow	G4S Care & Justice Services, Carlton Rd, Worksop S81 7QF	Treasurer
Jason Fuller	STC Oakhill, Chalgrove Field, Off Otterburn Cresent, Oakhill, Milton Keynes, Buckinghamshire MK5 6AH	Chair, Senior Staff Representative
Tony Evans	C/o HMP & YOI Parc, Heol Hopcyn John, Bridgend, Mid Glamorgan CF35 6AR	Senior Staff Representative
Andrew Vaughan	C/o HMP & YOI Parc, Heol Hopcyn John, Bridgend, Mid Glamorgan CF35 6AR	Senior Staff Representative
Leighton Harding	C/o HMP & YOI Parc, Heol Hopcyn John, Bridgend, Mid Glamorgan CF35 6AR	Senior Staff Representative
Ray Neville	C/o Brook House Immigration Removal Centre, Perimeter Road South, Gatwick Airport RH6 0PQ	Senior Staff Representative

G4S Care & Justice Services Staff Association

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The council of management are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which 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

We are required to state in our report if, in our opinion, the association has failed to comply with section 28, the accounts do not agree with the accounting records, or we have failed to obtain all the information and explanations which, to the best of our knowledge and belief, we consider are necessary for the purposes of our audit.

We have nothing to report in this regard.

Responsibilities of the council of management

The council of management are responsible for the preparation of the financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 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
Statutory Auditor

Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Date: **9 April 2018**

G4S Care & Justice Services Staff Association

Income Statement for the Year Ended 31 December 2017

	Note	2017 £	2016 £
Turnover	5	192,589	142,263
Administrative expenses		<u>(192,589)</u>	<u>(142,263)</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>	<u><u>-</u></u>

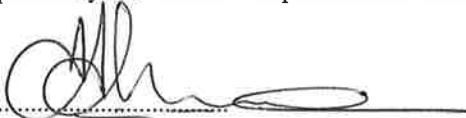
The above results were derived from continuing operations.

G4S Care & Justice Services Staff Association

Statement of Financial Position as at 31 December 2017

	Note	2017 £	2016 £
Current assets			
Trade and other receivables	8	6,000	6,000
Creditors: Amounts falling due within one year			
Trade and other payables	9	<u>(6,000)</u>	<u>(6,000)</u>
Net assets/(liabilities)		<u>-</u>	<u>-</u>
Capital and reserves			
General Fund		<u>-</u>	<u>-</u>

Approved by the Executive Representatives on 9/4/18 and signed on their behalf by:



Mr Thomas Thorne
Secretary

The notes on pages 8 to 11 form an integral part of these financial statements.

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2017

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"). 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.

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.

Employee benefits

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

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.

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2017

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.

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2017

5 Turnover

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

	2017 £	2016 £
Other turnover	<u>192,589</u>	<u>142,263</u>

6 Staff costs

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

	2017 £	2016 £
Wages and salaries	<u>68,529</u>	<u>67,582</u>

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

	2017 No.	2016 No.
All departments	<u>2</u>	<u>2</u>

7 Auditors remuneration

Fees payable to the Association's auditors for the audit of the Association's financial statements was £6,000 (2016: £6,000). The Association did not incur any non-audit fee in the current and prior year.

8 Trade and other receivables

	2017 £	2016 £
Amounts falling due within one year		
Accrued income	<u>6,000</u>	<u>6,000</u>
	<u>6,000</u>	<u>6,000</u>

9 Trade and other payables

	2017 £	2016 £
Amounts falling due within one year		
Accrued expenses	<u>6,000</u>	<u>6,000</u>

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2017

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:

	2017	2016
	£	£
Within one year	5,300	5,300
In two to five years	9,275	15,017
	<u>14,575</u>	<u>20,317</u>