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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 2017
List no:	693T
Head or Main Office:	LG27 Ministry of Justice 102 Petty France London SW1H 9AJ
Website address (if available)	www.prison-governors-association.org.uk
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Click the appropriate box)
National Officer:	Dave Hoskins
Telephone Number:	0203 1935770
Contact name for queries regarding	Shaun Williamson
Telephone Number:	01759 475003
E-mail:	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: 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)

Annex A

Prison Governors Association

Officers and members of National Executive Committee

Year ending 31 December 2017

Officers

Andrea Albutt	-	President
Nick Pascoe	-	Vice President
Shaun Williamson	-	Finance Officer
John Attard	-	National Officer
Dave Hoskins	-	National Officer
Duncan Scales (to 11 Oct 2017)	-	National Officer
Mitch Albutt (from 11 Oct 2017)	-	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
Nigel Ironsode	-	NEC – Scotland Representative
Gary Alcock	-	NEC – Northern Ireland Representative

Trustee's

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	706	29	0	3	738
FEMALE	283	6	0	1	290
TOTAL	989	35	0	4	A 1,028

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:

1,028
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 person's 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
National Officer	D Scales	M Albutt	11 October 2017

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		160,748
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		160,748
Investment income (as at page 12)		111
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	921	
Total of other income (as at page 4)		921
	TOTAL INCOME	161,780
EXPENDITURE		
Benefits to members (as at page 5)		77,046
Administrative expenses (as at page 10)		121,491
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	198,537
Surplus (deficit) for year		(36,757)
Amount of general fund at beginning of year		201,457
Amount of general fund at end of year		164,700

BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Conference donations	911	
Cufflinks sales	10	
TOTAL OTHER INCOME		921
TOTAL OF ALL OTHER INCOME		921

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal fees	52,916	brought forward Education and Training services	59,490
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Diaries	6,574	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Membership insurance schemes	2,556
		Death benefits	15,000
Other Cash Payments			
carried forward	59,490	Total (should agree with figure in General Fund)	77,046

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

[illegible]

(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		25,142
Salaries and Wages included in above	£25,142	
Auditors' fees		3,240
Legal and Professional fees		5,959
Occupancy costs		
Stationery, printing, postage, telephone, etc.		739
Expenses of Executive Committee (Head Office)		42,838
Expenses of conferences		42,506
Other administrative expenses (specify)		
Bank charges		518
Memorabilia		110
Website development costs		173
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		266
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		121,491
Charged to:	General Fund (Page 3)	121,491
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		121,491

(see notes 34 to 44 below)

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ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

[illegible]

BALANCE SHEET as at 31 DECEMBER 2017

(see notes 47 to 50)

Previous Year		£	£
534	Fixed Assets (at page 14)		267
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
1,543	Sundry debtors		1,769
208,811	Cash at bank and in hand		179,520
	Income tax to be recovered		
648	Stocks of goods		648
	Others (specify)		
211,002	Total of other assets		181,937
211,536	TOTAL ASSETS		182,204
	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		
1,107	Sundry creditors		1,170
8,972	Accrued expenses		16,334
	Provisions		
	Other liabilities		
10,079	TOTAL LIABILITIES		17,504
201,457	NET ASSETS		164,700

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold Leasehold £ £		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			7,762			7,762
Additions						
Disposals						
Revaluation/Transfers						
At end of year			7,762			7,762
Accumulated Depreciation						
At start of year			7,229			7,229
Charges for year			266			266
Disposals						
Revaluation/Transfers						
At end of year			7,495			7,495
Net book value at end of year			267			267
Net book value at end of previous year			533			533

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 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 type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	160,748		160,748
From Investments	111		111
Other Income (including increases by revaluation of assets)	921		921
Total Income	161,780		161,780
EXPENDITURE (including decreases by revaluation of Total Expenditure			
	198,537		198,537
Funds at beginning of year (including reserves)	201,457		201,457
Funds at end of year (including reserves)	164,700		164,700
ASSETS			
Fixed Assets			267
Investment Assets			
Other Assets			181,937
Total Assets			182,204
LIABILITIES			
Total Liabilities			17,504
NET ASSETS (Total Assets less Total Liabilities)			164,700

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.

AS ATTACHED

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2017

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 £
COST	
At 1 January 2017	7,762
Additions	-
At 31 December 2017	<u>7,762</u>
DEPRECIATION	
At 1 January 2017	7,229
Charge for the year	<u>266</u>
At 31 December 2017	<u>7,495</u>
NET BOOK VALUE	
At 31 December 2017	<u>267</u>
At 31 December 2016	<u>533</u>

	2017 £	2016 £
3. STOCKS		
Ties and scarves	418	418
Badges, shields and mugs	20	20
Cufflinks	160	160
Medals	<u>50</u>	<u>50</u>
	<u>648</u>	<u>648</u>

	2017 £	2016 £
4. DEBTORS		
Amounts due within one year		
Membership debtors	574	369
Employee travel loan	<u>1,195</u>	<u>1,174</u>
	<u>1,769</u>	<u>1,543</u>

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2017

NOTES TO THE ACCOUNTS (CONTINUED)

	2017 £	2016 £
5. CASH AT BANK		
Bank Deposit account	175,477	202,384
Bank Current account	4,014	5,327
Bank Treasurers account	29	1,100
	<u>179,520</u>	<u>208,811</u>

	2017 £	2016 £
6. CREDITORS		
Amounts due within one year:		
Taxation & Social Security	1,170	1,107
Accruals	16,334	8,972
	<u>17,504</u>	<u>10,079</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 £71,312 at the end of the year (2016: £63,471).

8. LEGAL AND PROFESSIONAL FEES

	2017 £	2016 £
Subscription collection	5,760	5,076
Information Commissioner	35	35
Trade Association membership	50	50
Business memberships	114	30
	<u>5,959</u>	<u>5,191</u>

9. DEATH IN SERVICE

The Association provides death in service benefit of £5,000 per death payable to member's dependants.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2017

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:

	2017 £	2016 £
Lloyds TSB bank account	2,050	1,945
Barclays Community bank account	<u>7,847</u>	<u>7,322</u>
	<u>9,897</u>	<u>9,267</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)

AS ATTACHED



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

National Officers
Signature: _____

Name: Dave Hoskins
Date: 29th May 2018

Finance Officer's
Signature: _____

(or other official whose position should be stated)

Name: Shaun Williamson
Date: 29th May 2018

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"/>
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"/>

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2017

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accounts are drawn up under the historical cost convention in accordance with applicable accounting standards.

These financial statements for the year ended 31 December 2017 are the first financial statements of the Prison Governors Association prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term investments with original maturities of three months or less, and bank overdrafts.

BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price.

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)

AS ATTACHED

Signature(s) of auditor or auditors:

J.W. Hinks CP

Name(s):

JW Hinks LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date:

16th May 2018

Contact name and telephone number:

Neal Aston: 0121 4560190

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 2017

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

OPINION

We have audited the Financial Statements of the Prison Governors Association for the year ended 31 December 2017 which comprise of Income and Expenditure account, Balance Sheet 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2017, and of its excess of expenditure over income 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.

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 company 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 members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members 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.

OTHER INFORMATION

The members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2017

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.

RESPONSIBILITIES OF MEMBERS

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 and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members 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 members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an 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 Association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Neal Aston ACA ACCA (Senior Statutory Auditor)
for and on behalf of
JW HINKS LLP
CHARTERED ACCOUNTANTS AND STATUTORY AUDITOR
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date: 16 May 2018

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

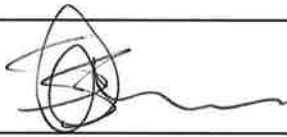
SECTION TWO

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

If "NO" Please explain below:

Signature	
Name	Shaun Williamson
Office held	Finance Officer
Date	22 MAY 2018