

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

Prison Governors Association

Year ended:

31st December 2018

List number:

693T

Head or Main Office address:

LG27
102 Petty France
London
SW1H 9AJ

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

Yes

No



(Tick as appropriate)

Website address (if available)

www.prison-governors-association.org.uk

National Officer:

Mitch Albutt

Telephone Number:

0203 193 5770

Contact name for queries regarding the completion of this return:

Shaun Williamson

Telephone Number:

01759 475003

E-mail:

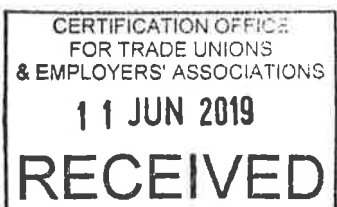
shaun.williamson@hmps.gsi.gov.uk

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.



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	716	30	0	5	751
Female	283	5	0	0	288
Total	999	35	0	5	A 1,039

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

1,039

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

0

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Vice President	Nick Pascoe	Adrian Turner	10 October 2018
National Officer	Dave Hoskins	Carl Davies	10 October 2018
National Officer	John Attard		15 January 2019
National Executive	Carl Davies	Kevin Bettles	10 October 2018

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Andrea Albutt	President
Adrian Turner	Vice President
Shaun Williamson	Finance Officer
Mitch Albutt	National Officer
Dave Hoskins	National Officer
Carl Davies	National Officer
John Attard	National Officer
Kevin Bilson	National Executive Member
Helen Dickinson	National Executive Member
Phil Morrey	National Executive Member
Lee Ann Williams	National Executive Member
Dave Dyson	National Executive Member
Eoin Lawrece	National Executive Member
Kevin Bettles	National Executive Member
Kevin Burgess	National Executive Member
Gary Alcock	National Executive Member – Northern Ireland representative
Nigel Ironside	National Executive Member – Scotland representative

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		161,662
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		161,662
Investment income (as at page 12)		520
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,045	
Total of other income (as at page 4)		2,045
	Total income	164,227
Expenditure		
Benefits to members (as at page 5)		51,649
Administrative expenses (as at page 10)		129,978
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	181,627
Surplus (deficit) for year		(17,400)
Amount of general fund at beginning of year		164,700
Amount of general fund at end of year		147,300

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		
Donations from charity collection	1,350	
RPGA re member diaries	505	
Collection for leaving gift	190	
Total other income		2,045
Total of all other income		2,045

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	44,063
Legal fees	34,006	Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Diaries	5,433		
Costs for electoral ballot	4,624		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
		Membership insurance schemes	2,586
Dispute Benefits		Death benefits	5,000
Other Cash Payments			
carried forward	44,063	Total (should agree with figure in General Fund)	51,649

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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 21 to 23)

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 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

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 i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
	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	
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		
	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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;">Total Total expenditure</div>	

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

			£
Administrative Expenses			
Remuneration and expenses of staff			26,307
Salaries and Wages included in above	£26,307		
Auditors' fees			3,240
Legal and Professional fees			5,236
Occupancy costs			-
Stationery, printing, postage, telephone, etc.			677
Expenses of Executive Committee (Head Office)			53,116
Expenses of conferences			39,313
Other administrative expenses (specify)			
Memorabilia			1,061
Website costs			210
Bank charges			551
Other Outgoings			
Interest payable:			
Bank loans (including overdrafts)			
Mortgages			
Other loans			
Depreciation			267
Taxation			
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
Total			129,978
Charged to:	General Fund (Page 3)		129,978
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
Total			129,978

Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

(see notes 47 and 48)

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Balance sheet as at

31 DECEMBER 2018

(see notes 49 to 52)

Previous Year		£	£
267	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		
1,769	Sundry debtors		3,869
179,520	Cash at bank and in hand		156,119
	Income tax to be recovered		
648	Stocks of goods		648
	Others (specify)		
181,937	Total of other assets		160,636
182,204	Total assets		160,636
	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		
1,170	Sundry creditors		1,204
16,334	Accrued expenses		12,132
	Provisions		
	Other liabilities		
17,504	Total liabilities		13,336
164,700	Total assets		147,300

Fixed assets account

(see notes 53 to 57)

	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			7,495			7,495
Charges for year			267			267
Disposals						
Revaluation/Transfers						
At end of year			7,762			7,762
Net book value at end of year			-			-
Net book value at end of previous year			267			267

Analysis of investments (see notes 58 and 59)

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 60 and 61)

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	161,662		161,662
From Investments	520		520
Other Income (including increases by revaluation of assets)	2,045		2,045
Total Income	164,227		164,227
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	181,627		181,627
Funds at beginning of year (including reserves)	164,700		164,700
Funds at end of year (including reserves)	147,300		147,300
Assets			
Fixed Assets			
Investment Assets			
Other Assets			160,636
Total Assets			160,636
Liabilities			
Total Liabilities			13,336
Net assets (Total Assets less Total Liabilities)			147,300

Information on Industrial action ballots

(see notes 74 to 80)

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

NO

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 81)

*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

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? 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. Number of days of industrial action:

4. 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. Number of days of industrial action:

4. 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. Number of days of industrial action:

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

use a continuation page if necessary

Industrial Action 4

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. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Notes to the accounts

(see notes 82 and 83)

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

See schedule overleaf.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2018

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 2018	7,762
Additions	-
At 31 December 2018	<u>7,762</u>
DEPRECIATION	
At 1 January 2018	7,495
Charge for the year	<u>267</u>
At 31 December 2018	<u>7,762</u>
NET BOOK VALUE	
At 31 December 2018	<u>-</u>
At 31 December 2017	<u>267</u>

	2018 £	2017 £
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>

	2018 £	2017 £
4. DEBTORS		
Amounts due within one year:		
Membership debtors	1,886	574
Employee travel loan	1,833	1,195
Prepaid expenses	<u>150</u>	<u>-</u>
	<u>3,869</u>	<u>1,769</u>

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2018

NOTES TO THE ACCOUNTS (CONTINUED)

	2018 £	2017 £
5. CASH AT BANK		
Bank Deposit account	147,973	175,477
Bank Current account	4,937	4,014
Bank Treasurers account	3,209	29
	<u>156,119</u>	<u>179,520</u>

	2018 £	2017 £
6. CREDITORS		
Amounts due within one year:		
Taxation & Social Security	1,204	1,170
Accruals	12,132	16,334
	<u>13,336</u>	<u>17,504</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 £79,198 at the end of the year (2017: £71,312).

8. LEGAL AND PROFESSIONAL FEES

	2018 £	2017 £
Subscription collection	5,036	5,760
Information Commissioner	35	35
Trade Association membership	50	50
Business memberships	65	114
GDPR training	50	-
	<u>5,236</u>	<u>5,959</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 2018

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:

	2018 £	2017 £
Lloyds TSB bank account	-	2,050
Barclays Community bank account	10,775	7,847
	<u>10,775</u>	<u>9,897</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 84 and 85)

See schedule overleaf.

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Finance Officers Signature:



Name: Shaun Williamson

Date: 18th May 2019

Presidents's Signature:

(or other official whose position should be stated)



Name: Andrea Albutt

Date: 18th May 2019

Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2018

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 2018 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.

Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See schedule overleaf.

Signature(s) of auditor or auditors:	JW Hinks LLP	
Name(s):	JW Hinks LLP	
Profession(s) or Calling(s):	Chartered Accountants and Registered Auditors	
Address(es):	19 Highfield Road Edgbaston Birmingham B15 3BH	
Date:	10th May 2019	
Contact name for enquiries and telephone number:	Neal Aston: 0121 456 0190	

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

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2018

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 2018 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 2018, 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 2018

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: 10th May 2019

Membership audit certificate
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

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	Shaun Williamson
Office held	Finance Officer
Date	2 April 2019