

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|---|--|--------------------------|
| Name of Trade Union: | G4S Care & Justice Services Staff Association | | |
| Year ended: | 31st December 2019 | | |
| List no: | 762T | | |
| Head or Main Office address: | Suite 10 | | |
| | CP House | | |
| | Otterspool Way | | |
| | Watford | | |
| | | | |
| Postcode | 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"/> | ('X' in appropriate box) |
| General Secretary: | Thomas Thorne | | |
| Telephone Number: | 01923 650222 07802254176 | | |
| Contact name for queries regarding the completion of this return | 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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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 | 1,021 | | | | 1,021 |
| Female | 848 | | | | 848 |
| Other | | | | | |
| Total | 1,869 | | | | A 1,869 |

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

| |
|-------|
| 1,869 |
| |

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

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 |
|---|---|------------------------------|----------------|
| Senior Staff Representative | Jason Fuller | Sue Oakey | 28 March 2019 |
| Senior Staff Representative | N/A | Dan Stone | 28 March 2019 |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

| | | | |
|-----|--|----|---|
| Yes | | No | X |
|-----|--|----|---|

If yes, state the name of that other union:

b. A federation of trade unions?

| | | | |
|-----|--|----|---|
| Yes | | No | X |
|-----|--|----|---|

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

| Name of Officer | Position held |
|------------------|--|
| Thomas Thorne | General Secretary, Staff Association Officer |
| Christy Darlow | Treasurer |
| Ray Neville | Chair, Senior Staff Representative |
| Tony Evans | Senior Staff Representative |
| Andrew Vaughan | Senior Staff Representative |
| Leighton Harding | Senior Staff Representative |
| Sue Oakey | Senior Staff Representative |
| Dan Stone | Senior Staff Representative |
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| | |
| | |

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|---|---------|
| Income | | |
| From Members: Contributions and Subscriptions | | 157,169 |
| From Members: Other income from members (specify) | | |
| | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 157,169 |
| 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 | | 157,169 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | |
| Administrative expenses (as at page 10) | | 157,169 |
| Federation and other bodies (specify) | | |
| | | |
| | | |
| | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | |
| | | |
| Total expenditure | | 157,169 |
| Interfund Transfers OUT | | |
| | | |
| Surplus (deficit) for year | | |
| | | |
| Amount of general fund at beginning of year | | |
| | | |
| Amount of general fund at end of year | | |

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 | |
| Any Other Sources | |
| | |
| Total other sources | |
| Total of all other income | |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|--|---|---|
| Representation – Employment Related Issues | | brought forward | |
| | | Advisory Services | |
| | | | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | | |
| | | Education and Training services | |
| | | | |
| Communications | | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | | |
| carried forward | | Total (should agree with figure in General Fund) | |

(See notes 21 and 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 and 23)

| Fund 8 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 9 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | 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 <u>Balance Sheet</u>) | |
| | | 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 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 | |
| | | 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 | |

Fixed assets account

(see notes 53 to 57)

| | 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/Transfers | | | | | | |
| At end of year | | | | | | |
| | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | | | | | | |
| Charges for year | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| | | | | | | |
| Net book value at end of year | | | | | | |
| | | | | | | |
| Net book value at end of previous year | | | | | | |

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 | | |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|---|--|-------------------------|---------------------|
| Income | | | |
| From Members | 157,169 | | 157,169 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | 157,169 | | 157,169 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 157,169 | | 157,169 |
| Funds at beginning of year (including reserves) | | | |
| Funds at end of year (including reserves) | | | |
| Assets | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | 6,204 |
| Total Assets | | | 6,204 |
| Liabilities | | | |
| Total Liabilities | | | 6,204 |
| Net Assets (Total Assets less Total Liabilities) | | | |

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

| | |
|---|--|
| <p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p> | |
| <p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p> | |
| <p>For each ballot held please complete the information below:</p> | |
| <p>Ballot 1</p> | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px; height: 15px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px; height: 15px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px; height: 15px;" type="text"/> ³ |
| 1-3 should total "Number of votes cast" | |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px; height: 15px;" type="text"/> |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |
| <p>Ballot 2</p> | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px; height: 15px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px; height: 15px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px; height: 15px;" type="text"/> ³ |
| 1-3 should total "Number of votes cast" | |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px; height: 15px;" type="text"/> |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |
| <p>Ballot 3</p> | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px; height: 15px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px; height: 15px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px; height: 15px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px; height: 15px;" type="text"/> ³ |
| 1-3 should total "Number of votes cast" | |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px; height: 15px;" type="text"/> |
| 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 | <input style="width: 60px; height: 15px;" type="text"/> |

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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? 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

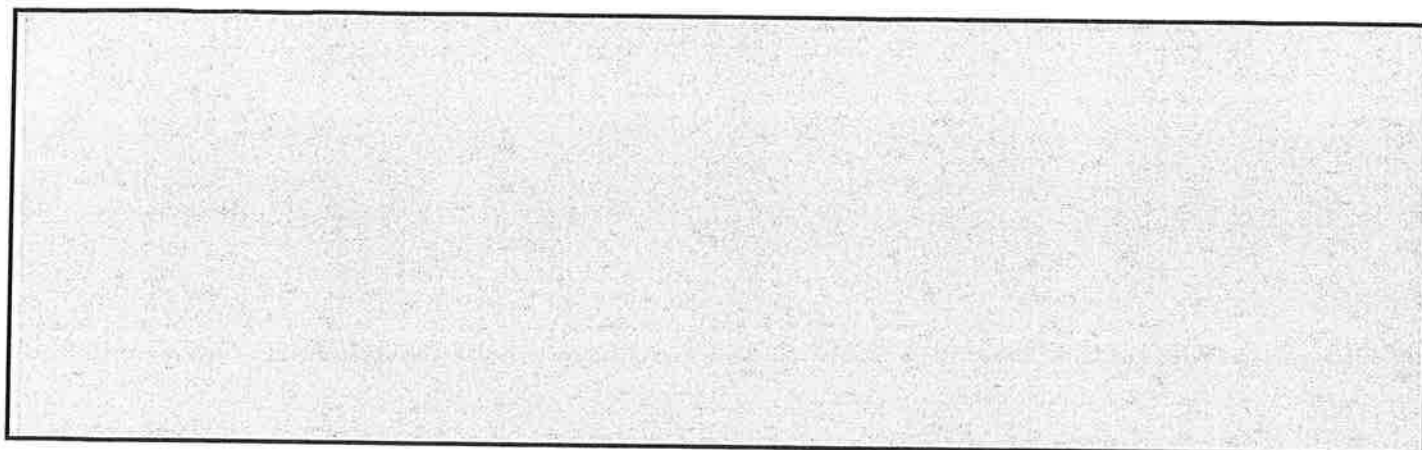
Notes to the accounts

(see notes 82 and 83)

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

Accounting policies

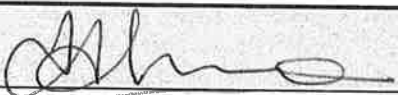

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

| | | | |
|---------------------------|---|--------------------------|--|
| Secretary's Signature: |  | Chairman's Signature: |  |
| | | | <small>(or other official whose position should be stated)</small> |
| Name: | TOM THORNE | Name: | RAY NEVILLE |
| Date: | 30 July 2020 | Date: | 30 July 2020 |

Checklist

(see notes 88 to 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 2 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 20 and 21 and Notes 2 and 77) | Yes | <input checked="" type="checkbox"/> | No | |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | <input checked="" type="checkbox"/> | No | |
| A member statement is: (see Note 80) | Enclosed | <input checked="" type="checkbox"/> | To follow | |
| Has the summary sheet been completed? (see Page 17 and Notes 7 and 62) | Yes | <input checked="" type="checkbox"/> | To follow | |
| Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103) | Yes | <input checked="" type="checkbox"/> | No | |

Checklist for auditor's report

(see notes 90 and 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 related? (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)

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (2) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (3) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (4) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (5) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (6) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (7) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (8) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (9) STATEMENT

SECTION 40B(1)(A) OF THE COMPANIES ACT 2006
 (10) STATEMENT

Signature(s) of auditor or auditors:

NSM UK Audit - UK

Name(s):

FRANCES MILAN

Profession(s) or Calling(s):

Principal

Address(es):

NSM UK Audit LLP

Chartered Accountants

Highfield Court

Tulkate Crescent

Postcode

S053 3TY

Date

30 July 2020

Contact name for inquiries and telephone number:

SAM SIMON

Supervisor 01189530350

17MPS

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

**G4S Care & Justice Services Staff Association
Independent Auditor's Report to the Members of G4S Care & Justice Services Staff
Association**

Opinion

We have audited the financial statements of G4S Care & Justice Services Staff Association (the "Association") for the year ended 31 December 2019 which comprise the income statement, the statement of financial position 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 Association's affairs as at 31 December 2019 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Standards; and
- have been prepared to meet 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's 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.

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, 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 report to you, if in our opinion:

- proper accounting records have not been kept in accordance with the requirements of section 28; or

- a satisfactory system of control over transactions of the Association has not been maintained in accordance with the requirements of section 28; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations for which, to the best of our knowledge and belief, we consider necessary for our audit.

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 Council of Management 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.

The council of management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The council of management are responsible for keeping proper accounting records with respect to the Association's transactions, assets and liabilities to enable it to ensure the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. 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.

Francis Millett

RSM UK Audit LLP
 Statutory Auditor
 Chartered Accountants
 Highfield Court
 Tollgate

Accounting policies on p8

Replace existing wording under the going concern heading with the wording below:

The Association is dependent on the continued financial support of G4S Care and Justice Services (UK) Limited who have confirmed that it undertakes to provide sufficient funds to ensure the Association is able to meet normal trading liabilities as they fall due and intends to provide this support for a period of at least 12 months from the approval of these financial statements.

The Council of Management has considered the impact of covid-19 on the Association and on G4S Care and Justice Services (UK) Limited. Given the employees are all key workers and the Ministry of Justice pays G4S Care and Justice Services (UK) Limited based on availability of prisoner places which is not impacted by covid-19, the Council of Management consider that the going concern basis remains appropriate

Note 10 – non-adjusting events after the financial period

Replace existing wording with the wording below:

The Council of Management have considered the impact of the COVID-19 outbreak that has occurred since the year end on the Association and on G4S Care and Justice Services (UK) Limited which the Association is dependent on for financial support. Given the employees are all key workers and the Ministry of Justice pays G4S Care and Justice Services (UK) Limited based on availability of prisoner places which is not impacted by COVID-19 as disclosed in note 2 on page 8, the Council of Management consider that the going concern basis remains appropriate.



G4S Care & Justice Services
Southside,
105 Victoria Street,
London, SW1E 6QT
United Kingdom

Telephone: +44 (0)20 7963 3100
Email: enquiries@g4s.com
www.g4s.com

Board of Directors
G4S Care and Justice Services (UK) Limited
Southside,
105 Victoria Street,
London,
SW1E 6QT

27 July 2020

Dear Sirs,

G4S Care and Justice Services Staff Association

This letter serves to confirm that G4S Care & Justice Services (UK) Limited intends to undertake to provide sufficient funds to the above named association to ensure that it is able to meet normal trading liabilities as they fall due.

We intend to provide this support for as long as necessary or until such time that we advise you of our intention to withdraw it.

This letter is provided for the purposes of the audit of G4S Care and Justice Services Staff Association. It is not intended to convey legal rights on any third party, but it is, however, an expression of intent.

Yours sincerely,
For and on behalf of the directors of G4S Care and Justice Services (UK) Limited

A handwritten signature in black ink, appearing to read 'Gawie Nienaber', written over a horizontal dotted line.

Gawie Nienaber, Deputy General Counsel
Director, Care & Justice Services Limited

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 reportign period proceding 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 inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate

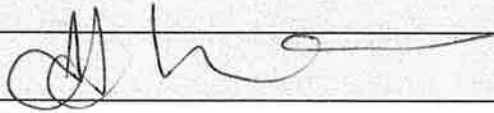
Section two

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

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

Yes / ~~No~~

If "No" Please explain below:

| | |
|-------------|---|
| Signature |  |
| Name | Tom Thorne |
| Office held | Assistant Secretary |
| Date | 30 July 2020 |

G4S Care & Justice Services Staff Association

Report and Financial Statements

for the Year Ended 31 December 2019

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

Independent auditors RSM UK Audit LLP
Chartered Accountants
Highfield Court
Tollgate
Chandlers Ford
Eastleigh
Hampshire
SO53 3TY

G4S Care & Justice Services Staff Association

Independent Auditor's Report to the Members of G4S Care & Justice Services Staff Association

Opinion

We have audited the financial statements of G4S Care & Justice Services Staff Association (the "Association") for the year ended 31 December 2019 which comprise the income statement, the statement of financial position 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 Association's affairs as at 31 December 2019 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Standards; and
- have been prepared to meet 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's 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

Independent Auditor's Report to the Members of G4S Care & Justice Services Staff Association (continued)

- make judgements and accounting estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The council of management are responsible for keeping proper accounting records with respect to the Association's transactions, assets and liabilities to enable it to ensure the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. 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.

RSM UK Audit LLP

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
Highfield Court
Tollgate
Chandlers Ford
Eastleigh
Hampshire
SO53 3TY

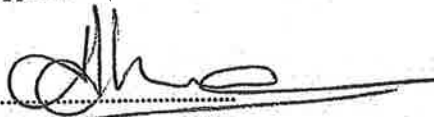
Date: *17 August 2020*

G4S Care & Justice Services Staff Association

Statement of Financial Position as at 31 December 2019

| | Note | 2019 £ | 2018 £ |
|---------------------------------------|------|----------------|----------------|
| Current assets | | | |
| Trade and other receivables | 7 | 6,000 | 6,000 |
| Current liabilities | | | |
| Trade and other payables | 8 | <u>(6,000)</u> | <u>(6,000)</u> |
| Net assets/(liabilities) | | <u>-</u> | <u>-</u> |
| Equity | | | |
| General fund | | <u>-</u> | <u>-</u> |
| Total members' funds/(deficit) | | <u>-</u> | <u>-</u> |

Approved by the Executive Representatives on 21/12/2019 and signed on their behalf by:



Mr Thomas Thorne
Secretary

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2019 (continued)

2 Accounting policies (continued)

Employee benefits - retirement benefit cost

Payments to the defined contribution schemes are charged as an expense as they fall due and represent contributions payable for the year. Differences between the contributions payable in the year and the contributions actually paid are presented as either prepayments or accruals.

Foreign currencies

These financial statements are presented in sterling, which is the Staff Association's functional currency. Transactions in currencies other than the functional currency are translated at the rates of exchange prevailing on the date of the transactions. At each reporting date, monetary assets and liabilities which are denominated in other currencies are retranslated at the rates prevailing on that date. Non-monetary items measured at historical cost denominated in other currencies are not retranslated. Gains and losses arising on retranslation are included in the income statement.

Financial instruments

Financial assets and financial liabilities are recognised when the Staff Association becomes a party to the contractual provisions of the instruments.

Trade and other receivables

Trade receivables do not carry interest and are stated initially at their fair value. The carrying amount of trade receivables is reduced through the use of a bad debt allowance account. The Staff Association provides for bad debts based upon an analysis of those that are past due, in accordance with local conditions and past default experience.

Trade and other payables

Trade payables are not interest-bearing and are stated initially at fair value and subsequently measured at amortised cost using the effective interest method.

Accrued income

Accrued income arises in relation to services provided that have not been invoiced at the year end.

Leases

Leases are classified as finance leases when the terms of the lease transfer substantially all of the risks and rewards of ownership to the lessee. On occasion this classification requires a level of judgement. All other leases are classified as operating 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.

G4S Care & Justice Services Staff Association

Notes to the Financial Statements for the Year Ended 31 December 2019 (continued)

6 Auditor's remuneration

Fees payable to the Staff Association's auditor were as follows:

| | 2019 | 2018 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Audit of the financial statements | <u>6,000</u> | <u>6,000</u> |

The Staff Association did not incur any non-audit fees in the current or prior year.

7 Trade and other receivables

| | 2019 | 2018 |
|----------------|--------------|--------------|
| | £ | £ |
| Accrued income | <u>6,000</u> | <u>6,000</u> |

8 Trade and other payables

| | 2019 | 2018 |
|------------------|--------------|--------------|
| | £ | £ |
| Accrued expenses | <u>6,000</u> | <u>6,000</u> |

9 Obligations under leases

Operating leases

The total future value of minimum lease payments is as follows:

| | 2019 | 2018 |
|----------------------|--------------|--------------|
| | £ | £ |
| Within one year | 3,708 | 4,944 |
| In two to five years | <u>-</u> | <u>3,708</u> |
| | <u>3,708</u> | <u>8,652</u> |

The amount of non-cancellable operating lease payments recognised as an expense during the year was £4,944 (2018: £6,426).

10 Non adjusting events after the financial period

The Council of Management have considered the impact of the COVID-19 outbreak that has occurred since the year end on the Association and on G4S Care and Justice Services (UK) Limited which the Association is dependent on for financial support. Given the employees are all key workers and the Ministry of Justice pays G4S Care and Justice Services (UK) Limited based on availability of prisoner places which is not impacted by COVID-19 as disclosed in note 2 on page 8, the Council of Management consider that the going concern basis remains appropriate.

G4S Care and Justice Services (UK) Limited

Audit findings report – year ended 31 December 2019

RISKS

Significant risks

- Management Override of Controls: We have reviewed significant judgements, estimates and high risk journals. We noted no significant issues.
- Risk of Fraud in Revenue/Purchases: We have performed the additional procedures as outlined in our audit plan in relation to the existence of Revenue/Expenditure, with no issues being noted.
- Going Concern & COVID-19: We have obtained and reviewed both the letter of support and group financials with no concerns identified. We are satisfied that the Council of Management has appropriately adopted the going concern basis for the preparation of the financial statements.

Unadjusted Misstatements:

| JNL | Account | DR £ | CR £ | P&L Impact |
|--|-------------------------------------|-------|--------------|------------|
| 1 | Public Liability & Other Legal Fees | 1,830 | | 1,830 |
| | Revenue | | (1,830) | (1,830) |
| <i>Being to adjust expenditure for the Laing legal Ltd invoice raised in 2020 when relates to 2019.</i> | | | | |
| 2 | Travel Expense | 117 | | 117 |
| | Rent Expense | | (117) | (117) |
| <i>Being reclassification of Invoice L012810. Portion of item incorrectly allocated to rent rather than remaining in travel.</i> | | | | |
| | | | Total | 0 |

Materiality

The basis on which materiality was calculated did not change between planning and fieldwork. Final overall materiality totalled £3,410.

Control recommendations

During the course of our audit work we did not identify any significant deficiencies in internal control that we consider necessary to bring to your attention.

Disclosure updates

No disclosure adjustments have been made to the financial statements apart from those relating to the impact of COVID-19

Representations sought

(These are in addition to our standard representations)

- We confirm that Tom Thorne has delegated authority from those charged with governance, to discuss all audit matters including the use of the going concern basis of preparing the financial statements and fraud.
- We confirm that we are not aware of any other services provided by RSM UK or other RSM network firms to the G4S group
- We have also considered the impact of covid-19 on the Association and on G4S Care and Justice Services (UK) Limited. Given the employees are all key workers and the Ministry of Justice pays G4S Care and Justice Services (UK) Limited based on availability of prisoner places which is not impacted by covid-19, the Council of Management consider that the going concern basis remains appropriate



YOUR RSM TEAM

Frances Millar

Principal

Tel: +44 (0)23 8064 6402
frances.millar@rsmuk.com

Ben Dibbern

Manager

Tel: +44 (0)118 953 0350
ben.dibbern@rsmuk.com

Sam Shaw

Supervisor

Tel: +44 (0)118 953 0350
sam.shaw@rsmuk.com

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

FINANCIAL REPORTING UPDATES

Important updates

The following financial reporting updates have been issued since we presented our audit plan which will be relevant to you:

- FRS 102 triennial Review- amendments
[Read more rsmuk.com/frs102early adoption](https://www.rsmuk.com/frs102early-adoption)
- Changes to companies act [Read more https://www.rsmuk.com/companies-act](https://www.rsmuk.com/companies-act)

A full list of financial reporting updates can be found by clicking the link below: Liaison with NATS to put all financial reporting updates in one place on www.rsmuk.com



Financial Reporting Updates