

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Prison Governors Association		
Year ended:	31 December 2021		
List no:	693T		
Head or Main Office address:	Room LG 27		
	102 Petty France		
	London		
Postcode	SW1H 9AJ		
Website address (if available)	<a href="http://prison-governors-association.org.uk">prison-governors-association.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
General Secretary:	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@justice.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

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](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

# Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses .....	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

# 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	669	26		2	697
Female	321	10		1	332
Other					
<b>Total</b>	990	36		3	A 1,029

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

1,029

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

State whether the union is:

a. A branch of another trade union?

Yes

No

☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

☒

If yes, state the number of affiliated unions:

and names:

## 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
Andrea Albutt	President
Adrian Turner	Vice President
Shaun Williamson	Finance Officer
Mitch Albutt	National Officer
Carl Davies	National Officer
Kevin Billson	National Executive Member
Lee Ann Williams	National Executive Member
Dave Dyson	National Executive Member
Kevin Bettles	National Executive Member
Dave Taylor	National Executive Member
Diane Lewis	National Executive Member
Steve Johnson	National Executive Member
Gary Alcock	National Executive - Northern Ireland Representative
Nigel Ironside	National Executive - Scotland Representative
Ed Cornmell	Trustee
Andy Lattimore	Trustee


# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		190,770
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		190,770
<b>Investment income (as at page 12)</b>		99
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,592	
<b>Total of other income (as at page 4)</b>		3,592
<b>Total income</b>		194,461
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		85,505
Administrative expenses (as at page 10)		97,847
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		183,352
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		11,109
<b>Amount of general fund at beginning of year</b>		207,606
<b>Amount of general fund at end of year</b>		218,715

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	79,558
		Advisory Services	
Legal Fees	71,688		
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Diaries	7,870		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Members insurance scheme	947
		Death benefit	5,000
carried forward	79,558	Total (should agree with figure in General Fund)	85,505

(See notes 21 and 23)

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

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



(See notes 21 and 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		
	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 5		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 6		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
<b>Total other income as specified</b>			
<b>Total Income</b>			
Interfund Transfers IN			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
<b>Total Expenditure</b>			
Interfund Transfers OUT			
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
<b>Expenditure</b>			
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:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
<b>Expenditure</b>			
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)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
Total other income as specified			
Total income			
<b>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</b>			
<b>Expenditure A</b> (as at page i)			
<b>Expenditure B</b> (as at page ii)			
<b>Expenditure C</b> (as at page iii)			
<b>Expenditure D</b> (as at page iv)			
<b>Expenditure E</b> (as at page v)			
<b>Expenditure F</b> (as at page vi)			
<b>Non-political expenditure</b> (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			
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	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			
<b>Expenditure</b>	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			

**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.

[illegible]

### **Political fund account expenditure (b)**

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

[illegible]

**Political fund account expenditure (c)**

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.

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

[illegible]

**Political fund account expenditure (d)**

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.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



### **Political fund account expenditure (e)**

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.

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

Name of political party	£
<b>Total</b>	

### **Political fund account expenditure (f)**

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

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	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£


Total expenditure

£

(c) the total amount of all other money expended


Total expenditure

**Total of all expenditures**

(see notes 34 and 35)

P10

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			99
Other investment income (specify)			
			99
Total investment income			99
Credited to:			
		General Fund (Page 3)	99
		Political Fund	
Total Investment Funds			99

# Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
1,122	Fixed Assets (at page 14)		858
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (      ) )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
25,589	Sundry debtors		10,465
191,094	Cash at bank and in hand		222,430
	Income tax to be recovered		
310	Stocks of goods		310
	Others (specify)		
	<b>Total of other assets</b>		233,205
	<b>Total assets</b>		234,063
207,606	General fund (page 3)		218,715
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£1,552	Taxation and social security		1,616
£8,957	Accrued expenses		13,732
£10,509	<b>Total liabilities</b>		15,348
£157,275	<b>Total assets</b>		234,063

# Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold      Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year		7,762			1,320	9,082
Additions						
Disposals						
Revaluation/Transfers						
At end of year		7,762			1,320	9,082
<b>Accumulated Depreciation</b>						
At start of year		7,762			198	7,960
Charges for year					264	264
Disposals						
Revaluation/Transfers						
At end of year		7,762			462	8,224
Net book value at end of year					858	858
Net book value at end of previous year					1,122	1,122



## 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

☐

No

☒

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

☐

No

☐

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 £
<b>Income</b>			
From Members	190,770		190,770
From Investments	99		99
Other Income (including increases by revaluation of assets)	3,592		3,592
<b>Total Income</b>	194,461		194,461
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	183,352		183,352
<b>Funds at beginning of year</b> (including reserves)	207,606		207,606
<b>Funds at end of year</b> (including reserves)	218,715		218,715
<b>Assets</b>			
Fixed Assets			858
Investment Assets			
Other Assets			233,205
<b>Total Assets</b>			234,063
<b>Liabilities</b>		<b>Total Liabilities</b>	15,348
<b>Net Assets (Total Assets less Total Liabilities)</b>			218,715

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	<b>Total Assets</b>		
<b>Liabilities</b>	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>		
For each ballot held please complete the information below:		
<div> <b>Ballot 1</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 35%;">                     Number of individual who were entitled to vote in the ballot                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;"> <b>Number of votes cast in the ballot</b> </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of Individuals answering "Yes" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of individuals answering "No" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 0.9em;">                     1-3 should total "Number of votes cast"                 </div> <div style="margin-top: 10px;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 10px; font-size: 0.8em;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div>		
<div> <b>Ballot 2</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 35%;">                     Number of individual who were entitled to vote in the ballot                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;"> <b>Number of votes cast in the ballot</b> </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of Individuals answering "Yes" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of individuals answering "No" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 0.9em;">                     1-3 should total "Number of votes cast"                 </div> <div style="margin-top: 10px;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 10px; font-size: 0.8em;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div>		
<div> <b>Ballot 3</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 35%;">                     Number of individual who were entitled to vote in the ballot                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;"> <b>Number of votes cast in the ballot</b> </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of Individuals answering "Yes" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of individuals answering "No" to the question                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">                     Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%; border: 1px solid black; height: 20px;"></div> <div style="width: 5%; text-align: center; font-size: 0.8em;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 0.9em;">                     1-3 should total "Number of votes cast"                 </div> <div style="margin-top: 10px;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div> <div style="margin-top: 10px; font-size: 0.8em;">                     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                 </div> <div style="width: 55%; border: 1px solid black; height: 20px; margin-left: 450px;"></div>		

**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**

**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.

### 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. FIXED ASSETS

☐ Tangible Fixed Assets  
Office Equipment

£  
COST

☐  
At 1 January 2021  
Additions

At 31 December 2021 7,762  
-

7,762

☐  
DEPRECIATION

At 1 January 2021 ☐  
7,762  
Charge for the year ☐

At 31 December 2021 ☐  
7,762

☐  
NET BOOK VALUE

At 31 December 2021 ☐  
-

At 31 December 2020 ☐  
-

☐ Intangible Fixed Assets  
Website  
£

COST

☐  
At 1 January 2021  
Additions

At 31 December 2021 1,320  
-

# Accounting policies

(see notes 84 and 85)

## ACCOUNTING POLICIES

### BASIS OF ACCOUNTING

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


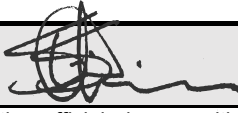
These financial statements for the year ended 31 December 2021 are the first financial statements of the Prison Governors Association prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

### MEMBERSHIP

## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Mitch Albutt	Name:	Shaun Williamson - Finance Officer
Date:	11 May 2022	Date:	11 May 2022

## 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	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed	<b>X</b>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	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)

### 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 2021 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 2021, and of its excess of income over expenditure 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

Signature(s) of auditor or auditors:



Name(s):

JW Hinks LLP

Profession(s) or Calling(s):

Chartered Accountants and  
Registered Auditors

Address(es):

19 Highfield Road

Edgbaston

Birmingham

Postcode

B15 3BH

Date

22-Apr-22

Contact name for inquiries and  
telephone number:

James Cruse: 0121 4560190

N.B. When notes to the account 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 2021**

---

### **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 2021 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 2021, and of its excess of income over expenditure 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 2021**

---

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and discussed the policies and procedures regarding compliance.

Specific areas considered were as follows:

- Enquiring with management and others to gain an understanding of the organisation itself including operations, financial reporting and known fraud or error.
- Evaluating and understanding the internal control system.
- Performing analytical procedures as expected or unexpected variances in account balances
- Testing documentation supporting account balances

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected all irregularities including those leading to material misstatements in the financial statements or non-compliance with regulation, even though we have properly planned and performed our audit in accordance with auditing standards.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of

# PRISON GOVERNORS ASSOCIATION

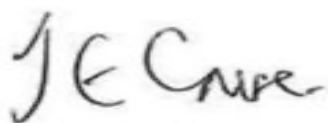
## Report and Accounts for the Year Ended 31 December 2021

---

non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.



James Cruse ACA FCCA, BSc (Econ) Hons  
for and on behalf of

**JW HINKS LLP**

**CHARTERED ACCOUNTANTS AND STATUTORY AUDITOR**

19 Highfield Road

Edgbaston

Birmingham

B15 3BH

Date: 11 May 2022

# **PRISON GOVERNORS ASSOCIATION**

## **Report and Accounts for the Year Ended 31 December 2021**

---

### **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 2021 have been 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 AND AMORTISATION**

Depreciation and amortisation 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
Website	20% straight line

#### **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.



# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the Year Ended 31 December 2021

### INCOME AND EXPENDITURE ACCOUNT for the year ended 31 December 2021

	Notes	2021 £	2020 £
<b>INCOME</b>			
Membership subscriptions		190,770	191,504
Donations and other income		3,592	5,704
Bank interest receivable		99	295
<b>TOTAL INCOME</b>		<b>194,461</b>	<b>197,503</b>
<b>LESS EXPENSES:</b>			
<b>Members Services</b>			
Members insurance scheme		947	2,601
Members diaries		7,870	5,581
Death benefits	9	5,000	15,000
Legal fees re membership		71,688	59,178
		<b>85,505</b>	<b>82,360</b>
<b>Administration</b>			
Travel and subsistence		5,772	8,376
AGM/Conference expenses		40,008	-
Website costs		316	158
Media training		249	-
Printing, postage and stationery		79	253
Retirement collection		225	-
Office staff (incl. employers NIC and pension)		32,261	30,540
Donations		5,592	2,000
Telephone		194	400
General office expenses		672	1,450
		<b>85,368</b>	<b>43,177</b>
<b>Financial and professional</b>			
Bank charges		511	407
Auditor's remuneration		3,875	3,720
Legal and professional fees	8	7,829	5,905
Amortisation		264	198
		<b>12,479</b>	<b>10,230</b>
<b>TOTAL EXPENSES</b>		<b>183,352</b>	<b>135,767</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>11,109</b>	<b>61,736</b>
<b>Transfer to Legal Fund</b>	7	<b>(8,269)</b>	<b>(8,149)</b>
		<b>2,840</b>	<b>53,587</b>

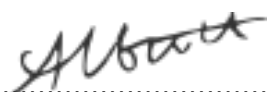
# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the Year Ended 31 December 2021

### BALANCE SHEET as at 31 December 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	-
Intangible assets		858	1,122
		<u>858</u>	<u>1,122</u>
<b>CURRENT ASSETS</b>			
Stock	3	310	310
Debtors	4	10,465	25,589
Cash at bank and in hand	5	222,430	191,094
		233,205	216,993
<b>CURRENT LIABILITIES</b>			
Creditors due within one year	6	(15,348)	(10,509)
<b>NET CURRENT ASSETS</b>		<u>217,857</u>	<u>206,484</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>218,715</u>	<u>207,606</u>
<b>CAPITAL AND RESERVES</b>			
Balance brought forward		207,606	145,870
Transfer to reserves:			
Income and expenditure		2,840	53,587
Legal Fund	7	8,269	8,149
<b>ACCUMULATED FUND</b>		<u>218,715</u>	<u>207,606</u>

These accounts were approved by the National Executive Committee on: 11 May 2022



.....  
President (A Albutt)



.....  
Finance Officer (S Williamson)

# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the year ended 31 December 2021

---

### 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. FIXED ASSETS

##### Tangible Fixed Assets

##### Office Equipment £

##### COST

At 1 January 2021  
Additions

7,762  
-

At 31 December 2021

7,762

##### DEPRECIATION

At 1 January 2021  
Charge for the year

7,762  
-

At 31 December 2021

7,762

##### NET BOOK VALUE

At 31 December 2021

-

At 31 December 2020

-

##### Intangible Fixed Assets

##### Website £

##### COST

At 1 January 2021  
Additions

1,320  
-

At 31 December 2021

1,320

##### AMORTISATION

At 1 January 2021  
Charge for the year

198  
264

At 31 December 2021

462

##### NET BOOK VALUE

At 31 December 2021

858

At 31 December 2020

1,122

# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the year ended 31 December 2021

	2021 £	2020 £
<b>3. STOCKS</b>		
Ties and scarves	270	270
Cufflinks	40	40
	<u>310</u>	<u>310</u>
	2021 £	2020 £
<b>4. DEBTORS</b>		
Amounts due within one year:		
Membership debtors	1,486	1,574
Prepaid expenses	8,979	24,015
	<u>10,465</u>	<u>25,589</u>
	2021 £	2020 £
<b>5. CASH AT BANK</b>		
Bank deposit account	215,646	183,688
Bank current account	5,047	5,141
Bank treasurers account	1,737	2,265
	<u>222,430</u>	<u>191,094</u>
	2021 £	2020 £
<b>6. CREDITORS</b>		
Amounts due within one year:		
Taxation & social security	1,616	1,552
Accruals	13,732	8,957
	<u>15,348</u>	<u>10,509</u>

# PRISON GOVERNORS ASSOCIATION

## Report and Accounts for the year ended 31 December 2021

---

### NOTES TO THE ACCOUNTS (CONTINUED)

#### 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 £103,499 at the end of the year (2020: £95,230).

#### 8. LEGAL AND PROFESSIONAL FEES

	2021 £	2020 £
Subscription collection and accountancy	7,514	5,820
Information Commissioner	35	35
Trade Association membership	280	50
	<u>7,829</u>	<u>5,905</u>

#### 9. DEATH IN SERVICE

	2021 £	2020 £
Death benefits paid	<u>5,000</u>	<u>15,000</u>
	<u>5,000</u>	<u>15,000</u>

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 2021

---

### 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:

	2021 £	2020 £
Barclays Community bank account	<u>15,219</u>	<u>14,229</u>
	<u>15,219</u>	<u>14,229</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.

#### 13. POST BALANCE SHEET EVENTS

These financial statements have been prepared on a going concern basis, the validity of which is dependent upon Prison Governors Association being able to continue to operate and come to terms with the significant impact of the Covid-19 pandemic. At the present time there are many unknown variables which makes forecasting the future results and impact on the association challenging.

Covid-19 represents a significant event both during the period and since the end of the financial period. The impact of this and the countermeasures being taken to suppress it are considered to be non-adjusting post year end events and therefore have not been taken into account when preparing the Balance Sheet as at 31 December 2021.

## 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?

**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?

**N/A**

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

**N/A**

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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	



## Membership audit certificate

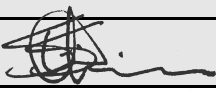
### Section two

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	11-May-22