

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Criminal Justice Workers Union (CJWU)				
Year ended:	31st December 2021				
List no:					
Head or Main Office address:	Orchard House				
	5 Saxon Avenue				
	Minister On Sea				
	Sheerness				
	Kent				
Postcode	ME12 2RP				
Website address (if available)	www.cjwunion.co.uk				
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:	Andrew Hamlin				
Telephone Number:	7946343891				
Contact name for queries regarding the completion of this return	Michael Rolfe				
Telephone Number:	7946343899				
E-mail:	Mike.Rolfe@cjwunion.co.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

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
	2,239				2,239
Total	2,239				A 2,239

Number of members at end of year contributing to the General Fund	2,204
Number of members included in totals box 'A' above for whom no home or authorised address is held:	13

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
Executive Committee	Laura Reader	Barry Bishop	07 March 2021
Executive Committee	Lakhbir Dosanjh	Paul Fogg	07 March 2021
Executive Committee	Zahid Mahmood	Gareth Fear	07 March 2021
Executive Committee		Philip Schofield	07 March 2021
Executive Committee		Michelle Clifford	07 March 2021
Executive Committee		Steph White	07 March 2021

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

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	17,172
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Legal and professional fees	3,309		
		Education and Training services	
Communications			
Diaries, badges, posters	10,916		
Printing, postage and stationery	2,947		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Death benefit	11,000
carried forward	17,172	Total (should agree with figure in General Fund)	28,172

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)			
NOT USED			
	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	

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

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
POLITICAL FUND NOT USED			
Total			

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		£
POLITICAL FUND NOT USED		

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		£
POLITICAL FUND NOT USED		

Total expenditure

(c) the total amount of all other money expended		£
POLITICAL FUND NOT USED		

Total expenditure

Total of all expenditures
P9vii

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			755			755
Disposals						
Revaluation/Transfers						
At end of year			755			755
Accumulated Depreciation						
At start of year						
Charges for year			105			105
Disposals						
Revaluation/Transfers						
At end of year			105			105
Net book value at end of year						
Net book value at end of year			650			650
Net book value at end of previous year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds	Political Fund
Quoted	£	£
Equities (e.g. Shares)		
NO INVESTMENTS HELD		
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	131,812		131,812
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	131,812		131,812
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	61,778		61,778
Funds at beginning of year (including reserves)	31,334		31,334
Funds at end of year (including reserves)	101,368		101,368
Assets			
Fixed Assets			650
Investment Assets			
Other Assets			107,307
		Total Assets	107,957
Liabilities		Total Liabilities	70,034
Net Assets (Total Assets less Total Liabilities)			101,368

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

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

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.

Please see attached financial statements

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 copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	A Hamlin	Name:	D. Gillian
Date:	26.5.2021	Date:	26.5.2021

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

PLEASE SEE AUDITOR'S REPORT WITHIN THE ATTACHED COPY OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Signature(s) of auditor or auditors:

Allan Hickie
2022.05.26
15:12:40
+01'00'

Name(s):

UHY Kent LLP

Profession(s) or Calling(s):

Chartered Accountants and Statutory Auditors

Address(es):

Thames House

Roman Square

Sittingbourne

Kent

Postcode

ME10 4BJ

Date

26 May 2022

Contact name for inquiries and telephone number:

01795 475 363

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

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 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?

Yes


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

Yes

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	Michale Rolfe
Address	Orchard House, 5 Saxon Avenue, Minster on Sea, Sheerness, Kent. ME12 2RP
Date	26/05/2022
Contact name and telephone number	Michael Rolfe - 07946 343899

Registered number:

Criminal Justice Workers Union

Executive Committee's Report and Financial Statements

For the Year Ended 31 December 2021

Criminal Justice Workers Union

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Criminal Justice Workers Union

Executive Committee's Report For the Year Ended 31 December 2021

The Executive Committee present their report and the financial statements for the year ended 31 December 2021.

Executive Committee responsibilities statement

The Executive Committee are responsible for preparing the Executive Committee's report and the financial statements in accordance with applicable law and regulations.

The legislation relating to trade unions requires the Union to submit a return for each calendar year to the Certification Officer. This return contains accounts which must give a true and fair view of the state of affairs of the Union at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to Criminal Justice Workers Union these requirements to prepare accounts that give a true and fair view is the responsibility of the Executive Committee. The Executive Committee is responsible for preparing the accounts in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. In doing so the Executive Committee is required to: to prepare financial statements for each financial year. Under that law the Executive Committee have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Union and of the profit or loss of the Union for that period.

In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies for the Union's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in business.

The Executive Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the Union's transactions and disclose with reasonable accuracy at any time the financial position of the Union and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Executive Committee

The Executive Committee who served during the year were:

D. Gillan (President)
S. Baines (Vice President)
A. Hamlin (General Secretary)
M. Rolfe
A. Merricks
L. Reader (resigned 7 March 2021)
M. Hodgkinson
L. Dosanjh (resigned 7 March 2021)
Z. Mahmood (resigned 7 March 2021)
A. Stowe
B. Bishop (appointed 7 March 2021)
P. Fogg (appointed 7 March 2021)
G. Fear (appointed 7 March 2021)
P. Schofield (appointed 7 March 2021)
M. Clifford (appointed 7 March 2021)
S. White (appointed 7 March 2021)

Criminal Justice Workers Union

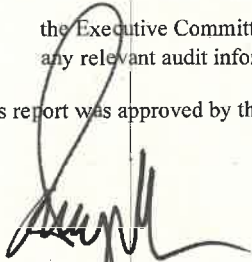
**Executive Committee's Report (continued)
For the Year Ended 31 December 2021**

Disclosure of information to auditors

Each of the persons who are members of the Executive Committee at the time when this Executive Committee's report is approved has confirmed that:

- so far as the Executive Committee is aware, there is no relevant audit information of which the Union's auditors are unaware, and
- the Executive Committee has taken all the steps that ought to have been taken as a Executive Committee in order to be aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

This report was approved by the Executive Committee and signed on its behalf.



D. Gillan (President)

Date:

25/5/22

Criminal Justice Workers Union

Independent Auditors' Report to the Members of Criminal Justice Workers Union

Opinion

We have audited the financial statements of Criminal Justice Workers Union (the 'Union') for the year ended 31 December 2021, which comprise the Income and expenditure statement, the Balance sheet and the related notes, 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 Union's affairs as at 31 December 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our Auditors' report thereon. The Executive Committee are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion on other matters

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Executive Committee's report has been prepared in accordance with applicable legal requirements.

Criminal Justice Workers Union

Independent Auditors' Report to the Members of Criminal Justice Workers Union (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Union has not maintained a satisfactory system of controls over transactions.

Responsibilities of the Executive Committee

As explained more fully in the Executive Committee's responsibilities statement set out on page 1, the Executive 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 Executive Committee 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 Executive Committee are responsible for assessing the Union'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 Executive Committee either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 Auditors' 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:

Based on our understanding of the Union and the way in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to possible acts by the Union, which were contrary to applicable laws and regulations including fraud. We also considered the extent to which non-compliance might have a material effect on the financial statements and considered those laws and regulations having a direct impact on preparation of the financial statements. We evaluated management's possible incentives and opportunities of fraudulent manipulation of the financial statements (including the risk of override of controls) and determined the principal risks were related to income recognition and management bias.

Audit procedures performed included a review of the financial statement disclosures to underlying supporting documentation, enquiries of management and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud.

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

Criminal Justice Workers Union

Independent Auditors' Report to the Members of Criminal Justice Workers Union (continued)

Use of our report

This report is made solely to the Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an Auditors' 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 Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Allan Hickie BSc FCA (Senior statutory auditor)

for and on behalf of

UHY Kent LLP

Chartered Accountants

Statutory Auditors

Thames House

Roman Square

Sittingbourne

Kent

ME10 4BJ

Date: 26 May 2022

Criminal Justice Workers Union

**Income and Expenditure Statement
For the Year Ended 31 December 2021**

	General Fund 2021 £	<i>General Fund 2020 £</i>
Income	131,812	51,503
Gross profit	<u>131,812</u>	<u>51,503</u>
Services to members	(28,172)	(10,761)
Administrative expenses	(33,606)	(9,408)
Comprehensive result for the financial year	<u><u>70,034</u></u>	<u><u>31,334</u></u>

The notes on pages 8 to 10 form part of these financial statements.

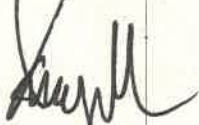
Criminal Justice Workers Union
Registered number:

Balance Sheet
As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets		650	-
Current assets			
Debtors: amounts falling due within one year	4	360	-
Cash at bank and in hand	5	106,947	35,810
		<u>107,307</u>	<u>35,810</u>
Creditors: amounts falling due within one year	6	(6,589)	(4,476)
Net current assets		100,718	31,334
Net assets		<u>101,368</u>	<u>31,334</u>
Capital and reserves			
General fund		<u>101,368</u>	<u>31,334</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



D. Gillan (President)

Date:

25/5/22



A. Hamlin (General Secretary)

25/5/22

The notes on pages 8 to 10 form part of these financial statements.

Criminal Justice Workers Union

Notes to the Financial Statements For the Year Ended 31 December 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Trade unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992. Under that act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts are prepared under FRS 102, Section 1A. However, as a Trade Union is not a company, the regulations that form the foundation of disclosures under FRS 102 Section 1A have been adopted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The following principal accounting policies have been applied:

1.2 Membership subscriptions

Membership subscriptions are accounted for on an accruals basis.

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.4 Financial instruments

The Union only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

The Union only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

2. Employeets

The average monthly number of employees, including directors, during the year was 1 (2020 -0).

Criminal Justice Workers Union

**Notes to the Financial Statements
For the Year Ended 31 December 2021**

3. Tangible fixed assets

	Office equipment £
Cost or valuation	
Additions	755
At 31 December 2021	<u>755</u>
Depreciation	
Charge for the year on owned assets	105
At 31 December 2021	<u>105</u>
Net book value	
At 31 December 2021	<u>650</u>
At 31 December 2020	<u>-</u>

4. Debtors

	2021 £	2020 £
Other debtors	325	-
Prepayments and accrued income	35	-
	<u>360</u>	<u>-</u>

5. Cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	106,947	35,810
	<u>106,947</u>	<u>35,810</u>

Criminal Justice Workers Union

**Notes to the Financial Statements
For the Year Ended 31 December 2021**

6. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Trade creditors	161	36
Other taxation and social security	1,464	-
Accruals and deferred income	4,964	4,440
	<u>6,589</u>	<u>4,476</u>

7. Related party transactions

During the year £6,607 (2020 - £671) of expenses were reimbursed to members of the Executive Committee in respect of travel and other costs incurred in the course of providing services to members.

Criminal Justice Workers Union

**Detailed profit and loss account
For the Year Ended 31 December 2021**

	2021 £	2020 £
Income	131,812	51,503
Gross profit	<u>131,812</u>	<u>51,503</u>
Less: overheads		
Services to members	(28,172)	(10,761)
Administration expenses	(33,606)	(9,408)
Result for the year	<u>70,034</u>	<u>31,334</u>

Criminal Justice Workers Union

**Schedule to the Detailed Accounts
For the Year Ended 31 December 2021**

	2021	2020
	£	£
Income		
Subscriptions	131,812	51,503
	<u>131,812</u>	<u>51,503</u>
	2021	2020
	£	£
Services to members		
Advertising and marketing	10,916	4,559
Legal and professional	3,309	4,099
Printing, postage and stationery	2,947	2,103
Death benefits	11,000	-
	<u>28,172</u>	<u>10,761</u>
	2021	2020
	£	£
Administration expenses		
Staff salaries	7,323	-
Staff training	1,300	-
Hotels, travel and subsistence	4,205	638
Telephone and internet	6,034	2,009
IT software and consumables	2,632	-
Subscriptions	343	-
Insurances	453	-
Accountancy and audit fees	4,596	4,440
Bank charges	6,002	2,171
Charity donations	500	-
Sundry expenses	113	150
Depreciation - office equipment	105	-
	<u>33,606</u>	<u>9,408</u>