

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 2022				
List no:	693T				
Head or Main Office address:	Room LG 27				
	102 Petty France				
	London				
Postcode	SW1H 9AJ				
Website address (if available)					
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:	2031935770				
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:

returns@certoffice.org

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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
	983	44		4	1,031
Total	983	44		4	A 1,031

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

1,031

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
National Executive	Kevin Billson	M Lee	12 October 2022
National Executive	Vacancy	K Stokes	12 October 2022
National Executive - NI	Gary Alcock	R Taylor	01 January 2022
National Executive - Scotland	N Ironside	N Beal	01 January 2022

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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		186,056
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		186,056
Investment income (as at page 12)		495
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,095	
Total of other income (as at page 4)		2,095
Total income		188,646
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		118,902
Administrative expenses (as at page 10)		132,405
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		251,307
Interfund Transfers OUT		
Surplus (deficit) for year		-62,661
Amount of general fund at beginning of year		218,715
Amount of general fund at end of year		156,054

(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	112,724
		Advisory Services	
Legal fees	103,689		
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Diaries	9,035		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Members insurance scheme	1,178
		Death benefit	5,000
carried forward	112,724	Total (should agree with figure in General Fund)	118,902

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	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 3		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 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:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1

To be completed by trade unions which maintain their own political fund

Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2

To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund	
	Funds received back from central political fund	
	Other income (specify)	
		Total other income as specified
		Total income
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	
	Administration expenses in connection with political objects(specify)	
	Non-political expenditure	
		Total expenditure
		Surplus (deficit) for year
	Amount held on behalf of trade union political fund at beginning of year	
	Amount remitted to central political	
	Amount held on behalf of central political fund at end of year	
	Number of members at end of year contributing to the political fund	
	Number of members at end of the year not contributing to the political fund	
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

Political fund account expenditure (a)

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

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

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

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (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.

[illegible]

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

[illegible]

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

Name of organisation or political party	£
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	£

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

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		33,674
Salaries and Wages included in above	33,674	
Auditors' fees		3,300
Legal and Professional fees		24,442
Occupancy costs		
Stationery, printing, postage, telephone, etc.		20
Expenses of Executive Committee (Head Office)		15,598
Expenses of conferences		46,746
Other administrative expenses (specify)		
Website		300
Donations		5,186
Telephone		221
General office expenses		1,689
Amortisation		264
Retirement collection		424
Bank charges		541
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		132,405
Charged to:	General Fund (Page 3)	132,405
Total		132,405

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			495
Other investment income (specify)			
			495
		Total investment income	495
		Credited to:	
		General Fund (Page 3)	495
		Political Fund	
		Total Investment Funds	495

31 December 2022

Previous Year		£	£
858	Fixed Assets (at page 14)		594
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
10,465	Loans to other trade unions		7,883
222,430	Sundry debtors		161,459
	Cash at bank and in hand		
	Income tax to be recovered		
310	Stocks of goods		255
	Others (specify)		
	Total of other assets		169,597
	Total assets		170,191
218,715	General fund (page 3)		156,054
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,616	Taxation and social security		1,596
£13,732	Accrued expenses		12,541
£15,348	Total liabilities		14,137
£234,063	Total assets		170,191

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			7,662		1,320	8,982
Additions						
Disposals						
Revaluation/Transfers						
At end of year			7,662		1,320	8,982
Accumulated Depreciation						
At start of year			7,662		462	8,124
Charges for year					264	264
Disposals						
Revaluation/Transfers						
At end of year			7,662		726	8,388
Net book value at end of year					594	594
Net book value at end of previous year					858	858

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 £
Income			
From Members	186,056		186,056
From Investments	495		495
Other Income (including increases by revaluation of assets)	2,095		2,095
Total Income	188,646		188,646
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	251,307		251,307
Funds at beginning of year (including reserves)	218,715		218,715
Funds at end of year (including reserves)	156,054		156,054
Assets			
	Fixed Assets		594
	Investment Assets		
	Other Assets		169,597
	Total Assets		170,191
Liabilities		Total Liabilities	14,137
Net Assets (Total Assets less Total Liabilities)			156,054

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?		<div style="border: 1px solid black; padding: 2px 5px;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> Ballot 1 </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of individual who were entitled to vote in the ballot</div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 50%;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of votes cast in the ballot</div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 50%;"></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: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 50%; text-align: right;">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: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 50%; text-align: right;">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: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 50%; text-align: right;">3</div> </div> <div style="text-align: right; margin-top: 10px;"> 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 style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </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 style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </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.

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.

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 £111,416 at the end of the year (2021: £103,499).

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.

ULTIMATE CONTROLLING PARTY

The Association is ultimately controlled by the National Executive Committee.

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.

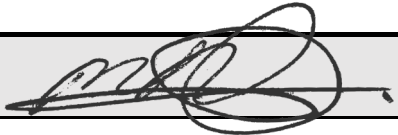
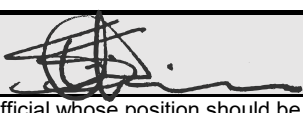
These financial statements for the year ended 31 December 2022 have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 - National Officer	Name:	Shaun Williamson - Finance Officer
Date:	10 May 2023	Date:	10 May 2023

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

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 2022 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 2022, and of its excess of expenditure over income for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Association has kept proper accounting records and maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28 of the Act.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

Signature(s) of auditor or auditors:



Name(s):

JW Hinks LLP

Profession(s) or Calling(s):

Chartered Accountants and
Registered Auditors

Address(es):

19 Hughfield Road

Edgbaston

Birmingham

Postcode

B15 3BH

Date

24-Apr-23

Contact name for inquiries and
telephone number:

James Cruse: 0121 456 0190

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

Representing: The Prison Governors of the United Kingdom since 1987



PGA Office: Room LG.27
Ministry of Justice
102 Petty France,
London, SW1H 9AJ

PGA Officers:	President	Andrea Albutt
	Vice President	Adrian Turner
	Finance Officer	Shaun Williamson
	National Officers	Mitch Albutt Carl Davies

Telephone: 020 3334 0456
Email: pga@justice.gov.uk
Website: www.prison-governors-association.org.uk
Twitter: @PGA_Prisons

Bulletin 861

20 June 2023

Dear Colleagues,

Statement to members issued in connection with the Prison Governors Association annual return for the period ended 31 December 2022 as required by Section 32a of the Trade Union and Labour Relations (Consolidation) Act 1992

Income and Expenditure

The total income of the Association for the period was £188,646. This amount included payments of £186,056 in respect of membership income of the Association. The Association's total expenditure for the period was £251,307.

Political Fund

There was no income or expenditure in respect of any political fund as the Association does not have any political fund in place.

Salary paid to and other benefits provided to the National Officers

The National Officers were not paid any amount in respect of salary or benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Association may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officers of the Association, the trustees of the Association, the auditor or auditors of the Association, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the Association have been or are being conducted in breach of the law or in breach of the rules of the Association and contemplates bringing civil proceedings against the Association or responsible officers or trustees, they should consider obtaining independent legal advice.

A full copy of the auditor's report is attached to this bulletin.

Shaun Williamson
PGA Finance Officer

PRISON GOVERNORS' ASSOCIATION
2022

**Report and Accounts
for the Year Ended
31 December 2022**

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PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE

The members of the National Executive Committee have pleasure in submitting their report to the members, together with the audited accounts of the Association for the year ended 31 December 2022.

RULES AND CONSTITUTION

The rules and constitution were originally approved on 8 March 1988 and were amended at subsequent Annual Conferences, most recently at the Annual Conference in 2022.

RESPONSIBILITY FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

The constitution of the Association requires the members of the National Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association as at the end of the year and of its surplus or deficit for the financial year. In preparing the financial statements the members of the National Executive Committee are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The members of the National Executive Committee are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Association and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Association and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES

In accordance with Rule 3 of the constitution the objects of the Association are:

- a. To act as the negotiating body on all questions affecting pay and conditions of employment and the relations between members and the employers.
- b. To protect and promote the interests and status of members in respect of their careers and matters of common concern
- c. To represent and support members during investigation, grievance and disciplinary processes.
- d. To provide and maintain the organisational structure approved by National Conference.
- e. To establish, maintain and represent the professional views and standards of members.
- f. To speak on professional matters, maintain contacts with both Parliament, Press and other relevant organisations.
- g. To provide benefits payable on the death of members.
- h. To provide legal assistance to members in appropriate cases determined by the NEC in respect of matters relating to their employment in the Prison Service.
- i. To maintain such other services for the benefit of the members as Annual Conference and which the National Executive Committee deem desirable and practicable.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE (Continued)

- j. To collect, maintain and administer funds for all the above objects.
- k. To manage, maintain and develop two-way formal and informal communication with members.
- l. The Association is committed to the promotion of equality for all and actively opposes all forms of harassment, prejudice and unfair discrimination.

RESULTS

The results for the year were as follows:

	2022	2021
	£	£
Excess of expenditure over income (2021: income over expenditure)	(62,661)	11,109

Further details are shown in the income and expenditure account on page 9.

MEMBERS

The members of the National Executive Committee during the year were:

A Albutt (President)	A Turner (Vice President)
S Williamson (Finance Officer)	C Davies (National Officer)
M Albutt (National Officer)	K Billson (National Officer) – resigned 12 October 2022
L Williams	K Bettles
K Stokes – appointed 12 October 2022	M Lee – appointed 12 October 2022
D Dyson	D Taylor
D Lewis	S Johnson

In accordance with Rule 6(b) and (c) of the constitution, the whole of the National Executive Committee shall be elected every two years and the newly constituted Committee will assume office at the conclusion of the Annual Conference immediately following the elections. Serving members of the Executive Committee shall, if properly nominated and seconded, be eligible for re-election.

Scottish Committee:

N Beal (Chairman and NEC Representative) – appointed 1 January 2022
N Ironside (Chairman and NEC Representative) – resigned 1 January 2022

NEC meetings are attended by one of the members of the Scottish Committee.

Northern Ireland Committee:

R Taylor (Chairman and NEC Representative) – appointed 1 January 2022
G Alcock (Chairman and NEC Representative) – resigned 1 January 2022

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE (Continued)

RETIRED PRISON GOVERNORS ASSOCIATION

The Retired Prison Governors Association is affiliated to the Prison Governors Association (also see note 10 on page 14).

REVIEW

The year saw the Association's membership increase by 2 from 1,029 on 1 January 2022 to 1,031 on 31 December 2022. Membership movements during the year were:

New members joining	107
Members retiring and resigning from association	(104)
Members died in service	(1)

IRREGULARITY STATEMENT

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the Association may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with one or more of the following as appropriate: the officials of the Association, the trustees of the property of the Association, the auditor of the Association, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the Association have been, or are being, conducted in breach of the law or in breach of rules of the Association and contemplates bringing civil 574 proceedings against the Association or responsible officials or trustees, he or she should consider obtaining independent legal advice.

TAXATION STATUS

Under Section 467 of the Income and Corporation Taxes Act 1988 the Association is exempt from tax on income, except trading income, and chargeable gains which are applicable and applied for the purposes of provident benefits.

The Association is exempt from Value Added Tax under Schedule 9, Group 9 Value Added Tax Act 1994.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE (Continued)

AUDITOR

The Auditor, JW Hinks LLP offer themselves for re-appointment.

By Order of the Association



.....
President (A Albutt)



.....
Finance Officer (S Williamson)

Date: 10 May 2023

Room LG27
Ministry of Justice
102 Petty France
London
SW1H 9AJ

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

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 2022 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 2022, and of its excess of expenditure over income for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Association has kept proper accounting records and maintained a satisfactory system of control over its transactions in accordance with the requirements of Section 28 of the Act.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

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 2022

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: 24 April 2023

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

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 2022 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 2022

INCOME AND EXPENDITURE ACCOUNT for the year ended 31 December 2022

	Notes	2022 £	2021 £
INCOME			
Membership subscriptions		186,056	190,770
Donations and other income		2,095	3,592
Bank interest receivable		495	99
TOTAL INCOME		188,646	194,461
LESS EXPENSES:			
Members Services			
Members insurance scheme		1,178	947
Members diaries		9,035	7,870
Death benefits	9	5,000	5,000
Legal fees re membership		103,689	71,688
		118,902	85,505
Administration			
Travel and subsistence		15,598	5,772
AGM/Conference expenses		46,746	40,008
Website costs		300	316
Media training		-	249
Printing, postage and stationery		20	76
Retirement collection		424	225
Office staff (incl. employers NIC and pension)		33,674	32,261
Donations		5,186	5,592
Telephone		221	194
General office expenses		1,689	672
		103,858	85,368
Financial and professional			
Bank charges		541	511
Auditor's remuneration		3,300	3,875
Legal and professional fees	8	24,442	7,829
Amortisation		264	264
		28,547	12,479
TOTAL EXPENSES		251,307	183,352
EXCESS OF EXPENDITURE OVER INCOME / (INCOME OVER EXPENDITURE)		(62,661)	11,109
Transfer to Legal Fund	7	(7,917)	(8,269)
		(70,578)	2,840

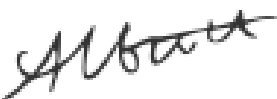
PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

BALANCE SHEET as at 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS	2		
Tangible assets		-	-
Intangible assets		<u>594</u>	<u>858</u>
		<u>594</u>	<u>858</u>
CURRENT ASSETS			
Stock	3	255	310
Debtors	4	7,883	10,465
Cash at bank and in hand	5	<u>161,459</u>	<u>222,430</u>
		169,597	233,205
CURRENT LIABILITIES			
Creditors due within one year	6	<u>(14,137)</u>	<u>(15,348)</u>
NET CURRENT ASSETS		<u>155,460</u>	<u>217,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>156,054</u>	<u>218,715</u>
CAPITAL AND RESERVES			
Balance brought forward		218,715	207,606
Transfer to reserves:			
Income and expenditure		(70,578)	2,840
Legal Fund	7	<u>7,917</u>	<u>8,269</u>
ACCUMULATED FUND		<u>156,054</u>	<u>218,715</u>

These accounts were approved by the National Executive Committee on: 10 May 2023



.....
President (A Albutt)



.....
Finance Officer (S Williamson)

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

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 2022
Additions

7,762
-

At 31 December 2022

7,762

DEPRECIATION

At 1 January 2022
Charge for the year

7,762
-

At 31 December 2022

7,762

NET BOOK VALUE

At 31 December 2022

-

At 31 December 2021

-

Intangible Fixed Assets

Website £

COST

At 1 January 2022
Additions

1,320
-

At 31 December 2022

1,320

AMORTISATION

At 1 January 2022
Charge for the year

462
264

At 31 December 2022

726

NET BOOK VALUE

At 31 December 2022

594

At 31 December 2021

858

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the Year Ended 31 December 2022

	2022 £	2021 £
3. STOCKS		
Ties and scarves	255	270
Cufflinks	-	40
	<u>255</u>	<u>310</u>
	2022 £	2021 £
4. DEBTORS		
Amounts due within one year:		
Membership debtors	893	1,486
Prepaid expenses	<u>6,990</u>	<u>8,979</u>
	<u>7,883</u>	<u>10,465</u>
	2022 £	2021 £
5. CASH AT BANK		
Bank deposit account	155,267	215,646
Bank current account	5,047	5,047
Bank treasurers account	<u>1,145</u>	<u>1,737</u>
	<u>161,459</u>	<u>222,430</u>
	2022 £	2021 £
6. CREDITORS		
Amounts due within one year:		
Taxation & social security	1,596	1,616
Accruals	<u>12,541</u>	<u>13,732</u>
	<u>14,137</u>	<u>15,348</u>

PRISON GOVERNORS ASSOCIATION

Report and Accounts for the year ended 31 December 2022

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 £111,416 at the end of the year (2021: £103,499).

8. LEGAL AND PROFESSIONAL FEES

	2022 £	2021 £
Subscription collection and accountancy	6,660	7,514
Information Commissioner	35	35
Legal expenses	17,032	-
Trade Association membership	115	280
Transcription costs	600	-
	<u>24,442</u>	<u>7,829</u>

9. DEATH IN SERVICE

	2022 £	2021 £
Death benefits paid	<u>5,000</u>	<u>5,000</u>
	<u>5,000</u>	<u>5,000</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 2022

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:

	2022 £	<i>2021</i> £
Barclays Community bank account	<u>15,542</u>	<u>15,219</u>
	<u>15,542</u>	<u>15,219</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.

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	10-May-23