

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

|  |  |                                     |  |
|--|--|-------------------------------------|--|
| Name of Trade Union:   | <input type="text" value="Criminal Justice Workers Union (CJWU)"/> |                                     |  |
| Year ended:  | <input type="text" value="31st December 2023"/>                    |                                     |  |
| List no:   | <input type="text"/>   |                                     |  |
| Head or Main Office address:   | <input type="text" value="Orchard House"/>                         |                                     |  |
|  | <input type="text" value="5 Saxon Avenue"/>                        |                                     |  |
|  | <input type="text" value="Minster On Sea"/>                        |                                     |  |
|  | <input type="text" value="Sheerness"/>                             |                                     |  |
|  | <input type="text" value="Kent"/>                                  |                                     |  |
| Postcode   | <input type="text" value="ME12 2RP"/>                              |                                     |  |
| Website address (if available)                                       | <input type="text" value="www.cjwunion.co.uk"/>                    |                                     |  |
| Has the address changed during the year to which the return relates? | <input type="checkbox" value="Yes"/>                               | <input type="checkbox" value="No"/> | <input checked="" type="checkbox" value="X"/> ('X' in appropriate box) |
| General Secretary:   | <input type="text" value="Gareth Fear"/>                           |                                     |  |
| Telephone Number:  | <input type="text" value="7946343891"/>                            |                                     |  |
| Contact name for queries regarding the completion of this return     | <input type="text" value="Michael Rolfe"/>                         |                                     |  |
| Telephone Number:  | <input type="text" value="7946343899"/>                            |                                     |  |
| E-mail:  | <input type="text" value="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](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto: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  |
|              | 1,796                                    |                  |                |  | 1,796   |
| <b>Total</b> | 1,796                                    |                  |                |  | A 1,796 |

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

1,754

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

3

## 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 | Michael Rolfe                          |                           | 01 January 2023 |
| Executive Committee | Andrew Hamlin                          |                           | 30 July 2023    |
| Executive Committee | Anthony Merricks                       |                           | 30 July 2023    |
|                     |  |                           |                 |
|                     |  |                           |                 |
|                     |  |                           |                 |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

## Officers in post

(see note 12)

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

| Name of Officer   | Position held and date elected |
|-------------------|--------------------------------|
| David Gillan      | President 07/03/2021           |
| Aaron Stowe       | Executive Committee 07/03/2021 |
| Mark Hodgkinson   | Executive Committee 07/03/2021 |
| Michelle Clifford | Executive Committee 07/03/2021 |
| Barry Bishop      | Executive Committee 07/03/2021 |
| Gareth Fear       | General Secretary 31/07/2023   |
| Philip Schofield  | Executive Committee 07/03/2021 |
|                   |                                |
|                   |                                |
|                   |                                |
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|                   |                                |
|                   |                                |
|                   |                                |
|                   |                                |

# General Fund

(see notes 13 to 18)

|  | £ | £       |
|--|---|---------|
| <b>Income</b>  |   |         |
| <b>From Members:</b> Contributions and Subscriptions     |   | 149,088 |
| <b>From Members:</b> Other income from members (specify) |   |         |
|  |   |         |
| <b>Total other income from members</b>                   |   |         |
| <b>Total of all income from members</b>                  |   | 149,088 |
| <b>Investment income (as at page 12)</b>                 |   |         |
| <b>Other Income</b>                                      |   |         |
| Income from Federations and other bodies (as at page 4)  |   |         |
| Income from any other sources (as at page 4)             |   |         |
| Total of other income (as at page 4)                     |   |         |
| <b>Total income</b>                                      |   | 149,088 |
| <b>Interfund Transfers IN</b>                            |   |         |
| <b>Expenditure</b>                                       |   |         |
| Benefits to members (as at page 5)                       |   | 68,978  |
| Administrative expenses (as at page 10)                  |   | 129,482 |
| <b>Federation and other bodies (specify)</b>             |   |         |
|  |   |         |
| <b>Total expenditure Federation and other bodies</b>     |   |         |
| <b>Taxation</b>  |   |         |
| <b>Total expenditure</b>                                 |   | 198,460 |
| <b>Interfund Transfers OUT</b>                           |   |         |
| Surplus (deficit) for year                               |   | -49,372 |
| Amount of general fund at beginning of year              |   | 146,818 |
| Amount of general fund at end of year                    |   | 97,446  |

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

| Description                              | £ |
|--|---|
| <b>Federation and other bodies</b>       |   |
|  |   |
| <b>Total federation and other bodies</b> |   |
| <b>Any Other Sources</b>                 |   |
|  |   |
| <b>Total other sources</b>               |   |
| <b>Total of all other income</b>         |   |

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

|   |        |   | £      |
|---|--------|---|--------|
| Representation –<br>Employment Related Issues     |        | <b>brought forward</b>                                      | 46,978 |
|   |        | Advisory Services   |        |
|   |        |   |        |
| Representation –<br>Non Employment Related Issues |        | Other Cash Payments   |        |
| Legal and professional fees                       | 40,053 |   |        |
|   |        | Education and Training services                             |        |
|   |        |   |        |
| Communications                                    |        |   |        |
| Diaries, badges, posters                          | 5,890  |   |        |
| Printing, postage and stationery                  | 1,035  |   |        |
|   |        | Negotiated Discount Services                                |        |
|   |        |   |        |
| Dispute Benefits                                  |        |   |        |
|   |        | Other Benefits and Grants (specify)                         |        |
|   |        | Death benefit   | 22,000 |
|   |        |   |        |
| <b>carried forward</b>                            | 46,978 | <b>Total (should agree with figure in<br/>General Fund)</b> | 68,978 |

(See notes 21 and 23)

| Fund 2             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              | NOT USED  | £            | £ |
| <b>Income</b>      |   |              |   |
|                    | From members  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)  |              |   |
|                    |   |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>   |              |   |
|                    | Interfund Transfers IN  |              |   |
| <b>Expenditure</b> |   |              |   |
|                    | Benefits to members   |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | Interfund Transfers OUT                                       |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |

| Fund 3             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              | NOT USED  | £            | £ |
| <b>Income</b>      |   |              |   |
|                    | From members  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)  |              |   |
|                    |   |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>   |              |   |
|                    | Interfund Transfers IN  |              |   |
| <b>Expenditure</b> |   |              |   |
|                    | Benefits to members   |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | Interfund Transfers OUT                                       |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |









### Political fund account

(see notes 24 to 33)

£

£

| <b>Political fund account 1</b>  |   | <b>To be completed by trade unions which maintain their own political fund</b>          |  |
|--|---|---|--|
| <b>Income</b>  | Members contributions and levies  |   |  |
|  | Investment income (as at page 12)   |   |  |
| Other income (specify)   |   |   |  |
|  |   |   |  |
| NOT USED   |   |   |  |
|  | Total other income as specified   |   |  |
|  | Total income  |   |  |
| <b>Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b> |   |   |  |
|  | <b>Expenditure A</b> (as at page i)   |   |  |
|  | <b>Expenditure B</b> (as at page ii)  |   |  |
|  | <b>Expenditure C</b> (as at page iii)   |   |  |
|  | <b>Expenditure D</b> (as at page iv)  |   |  |
|  | <b>Expenditure E</b> (as at page v)   |   |  |
|  | <b>Expenditure F</b> (as at page vi)  |   |  |
|  | <b>Non-political expenditure</b> (as at page vii)   |   |  |
|  | Total expenditure   |   |  |
|  | Surplus (deficit) for year  |   |  |
|  | Amount of political fund at beginning of year   |   |  |
|  | Amount of political fund at the end of year (as <u>Balance Sheet</u> )  |   |  |
|  | Number of members at end of year contributing to the political fund   |   |  |
|  | Number of members at end of the year not contributing to the political fund   |   |  |
|  | Number of members at end of year who have completed an exemption notice and do not contribute to the political fund           |   |  |
| <b>Political fund account 2</b>  |   | <b>To be completed by trade unions which act as components of a central trade union</b> |  |
| <b>Income</b>  | Contributions and levies collected from members on behalf of central political fund   |   |  |
|  | Funds received back from central political fund   |   |  |
|  | Other income (specify)  |   |  |
|  |   |   |  |
|  |   |   |  |
|  | Total other income as specified   |   |  |
|  | Total income  |   |  |
| <b>Expenditure</b>   | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)                       |   |  |
|  |   |   |  |
|  | Administration expenses in connection with political objects(specify)   |   |  |
|  | Non-political expenditure   |   |  |
|  | Total expenditure   |   |  |
|  | Surplus (deficit) for year  |   |  |
|  | Amount held on behalf of trade union political fund at beginning of year  |   |  |
|  | Amount remitted to central political  |   |  |
|  | Amount held on behalf of central political fund at end of year  |   |  |
|  | Number of members at end of year contributing to the political fund   |   |  |
|  | Number of members at end of the year not contributing to the political fund   |   |  |
|  | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund |   |  |





**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    |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
|                            |                                      |  |   |
| <b>Total</b>               |                                      |  |   |

**Political fund account expenditure (d)**

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

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

| Expenditure on the maintenance of any holder of political office |   |
|--|---|
| Name of office holder  | £ |
|  |   |
| POLITICAL FUND NOT USED  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
|  |   |
| <b>Total</b>   |   |



**Political fund account expenditure (e)**

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

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

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

| Name of political party | £ |
|-------------------------|---|
|                         |   |
| POLITICAL FUND NOT USED |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
| <b>Total</b>            |   |

**Political fund account expenditure (f)**

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

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

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

| Name of organisation or political party | £ |
|---|---|
|   |   |
| POLITICAL FUND NOT USED                 |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| <b>Total</b>                            |   |



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

(see notes 34 and 35)

|  | £       |
|--|---------|
| <b>Administrative Expenses</b>                 |         |
| Remuneration and expenses of staff             | 96,918  |
| Salaries and Wages included in above           | 96,918  |
| Auditors' fees                                 | 5,394   |
| Legal and Professional fees                    |         |
| Occupancy costs                                | 312     |
| Stationery, printing, postage, telephone, etc. | 14,163  |
| Expenses of Executive Committee (Head Office)  | 2,848   |
| Expenses of conferences                        |         |
| Other administrative expenses (specify)        |         |
| Bank charges                                   | 5,020   |
| Other  | 2,140   |
| IT software and consumables                    | 508     |
| Insurances                                     | 1,069   |
| Depreciation                                   | 1,110   |
| <b>Other Outgoings</b>                         |         |
|  |         |
| Outgoings on land and buildings (specify)      |         |
|  |         |
| Other outgoings (specify)                      |         |
|  |         |
| tretert  |         |
| <b>Total</b>                                   | 129,482 |
| Charged to:                                    |         |
| General Fund (Page 3)                          | 129,482 |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| NOT USED                                       |         |
| <b>Total</b>                                   | 129,482 |

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

| Office held                                     | Gross Salary | Employers<br>N.I.<br>contributions | Benefits                 |                | Total  |       |
|---|--------------|------------------------------------|--------------------------|----------------|--------|-------|
|   |              |                                    | Pension<br>Contributions | Other Benefits |        |       |
|   |              |                                    |                          | Description    |        | Value |
| £   | £            | £                                  |                          | £              |        |       |
| President Dave Gillan                           | 5,000        |                                    |                          |                | 5,000  |       |
| General Secretary to 30 July 2023 Andy Hamlin   | 22,762       | 2,169                              | 514                      |                | 25,445 |       |
| Executive Committee Tony Merricks               | 20,144       | 1,854                              | 439                      |                | 22,437 |       |
| General Secretary from 31 July 2023 Gareth Fear | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Aaron Stowe                 | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Mike Rolfe                  | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Michelle Clifford           | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Phil Schofield              | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Mark Hodgkinson             | 5,000        |                                    |                          |                | 5,000  |       |
| Executive Committee Barry Bishop                | 5,000        |                                    |                          |                | 5,000  |       |
|   |              |                                    |                          |                |        |       |
|   |              |                                    |                          |                |        |       |
|   |              |                                    |                          |                |        |       |
|   |              |                                    |                          |                |        |       |
|   |              |                                    |                          |                |        |       |





## Fixed assets account

(see notes 53 to 57)

|   | Land and Buildings |                | Furniture<br>and<br>Equipment<br>£ | Motor<br>Vehicles<br>£ | Not used for<br>union<br>business<br>£ | Total<br>£ |
|---|--------------------|----------------|------------------------------------|------------------------|--|------------|
|   | Freehold<br>£      | Leasehold<br>£ |                                    |                        |  |            |
| <b>Cost or Valuation</b>                      |                    |                |                                    |                        |  |            |
| At start of year                              |                    |                | 5,550                              |                        |  | 5,550      |
| Additions                                     |                    |                |                                    |                        |  |            |
| Disposals                                     |                    |                |                                    |                        |  |            |
| Revaluation/Transfers                         |                    |                |                                    |                        |  |            |
| At end of year                                |                    |                | 5,550                              |                        |  | 5,550      |
| <b>Accumulated Depreciation</b>               |                    |                |                                    |                        |  |            |
| At start of year                              |                    |                | 975                                |                        |  | 975        |
| Charges for year                              |                    |                | 1,110                              |                        |  | 1,110      |
| Disposals                                     |                    |                |                                    |                        |  |            |
| Revaluation/Transfers                         |                    |                |                                    |                        |  |            |
| At end of year                                |                    |                | 2,085                              |                        |  | 2,085      |
| <b>Net book value at end of year</b>          |                    |                |                                    |                        |  |            |
| Net book value at end of year                 |                    |                | 3,465                              |                        |  | 3,465      |
| <b>Net book value at end of previous year</b> |                    |                |                                    |                        |  |            |
| Net book value at end of previous year        |                    |                |                                    |                        |  |            |



## Analysis of investments

(see notes 58 and 59)

| Quoted                                       | All Funds Except<br>Political Funds<br>£ | Political Fund<br>£ |
|--|--|---------------------|
| 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<br>Political Funds | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|---|-------------------------------------|--------------------------|---------------------|
| <b>Income</b>   |                                     |                          |                     |
| From Members  | 149,088                             |                          | 149,088             |
| From Investments  |                                     |                          |                     |
| Other Income (including increases by<br>revaluation of assets)          |                                     |                          |                     |
| <b>Total Income</b>   | 149,088                             |                          | 149,088             |
| <b>Expenditure</b><br>(including decreases by revaluation of<br>assets) |                                     |                          |                     |
| <b>Total Expenditure</b>  | 198,460                             |                          | 198,460             |
| <b>Funds at beginning of year</b><br>(including reserves)               | 146,818                             |                          | 146,818             |
| <b>Funds at end of year</b><br>(including reserves)                     | 97,446                              |                          | 97,446              |
| <b>Assets</b>   |                                     |                          |                     |
| Fixed Assets  |                                     |                          | 3,465               |
| Investment Assets   |                                     |                          |                     |
| Other Assets  |                                     |                          | 109,699             |
|   |                                     | <b>Total Assets</b>      | 113,164             |
| <b>Liabilities</b>  |                                     | <b>Total Liabilities</b> | 15,718              |
| <b>Net Assets (Total Assets less Total Liabilities)</b>                 |                                     |                          | 97,446              |

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

(see notes 74 to 80)

|   |  |
|---|--|
| <b>Did the union hold any ballots in respect of industrial action during the return period?</b>   | <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:   |  |
| <b>Ballot 1</b>   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text"/>              |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text"/>              |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text"/> <sup>1</sup> |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text"/> <sup>2</sup> |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/> <sup>3</sup> |
|   | <b>1-3 should total "Number of votes cast"</b>         |
| 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"/>              |
| <b>Ballot 2</b>   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text"/>              |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text"/>              |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text"/> <sup>1</sup> |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text"/> <sup>2</sup> |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/> <sup>3</sup> |
|   | <b>1-3 should total "Number of votes cast"</b>         |
| 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"/>              |
| <b>Ballot 3</b>   |  |
| Number of individual who were entitled to vote in the ballot  | <input style="width: 80px;" type="text"/>              |
| <b>Number of votes cast in the ballot</b>   | <input style="width: 80px;" type="text"/>              |
| Number of Individuals answering "Yes" to the question   | <input style="width: 80px;" type="text"/> <sup>1</sup> |
| Number of individuals answering "No" to the question  | <input style="width: 80px;" type="text"/> <sup>2</sup> |
| Number of invalid or otherwise spoiled voting papers returned   | <input style="width: 80px;" type="text"/> <sup>3</sup> |
|   | <b>1-3 should total "Number of votes cast"</b>         |
| 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"/>              |

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

**Ballots & 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.

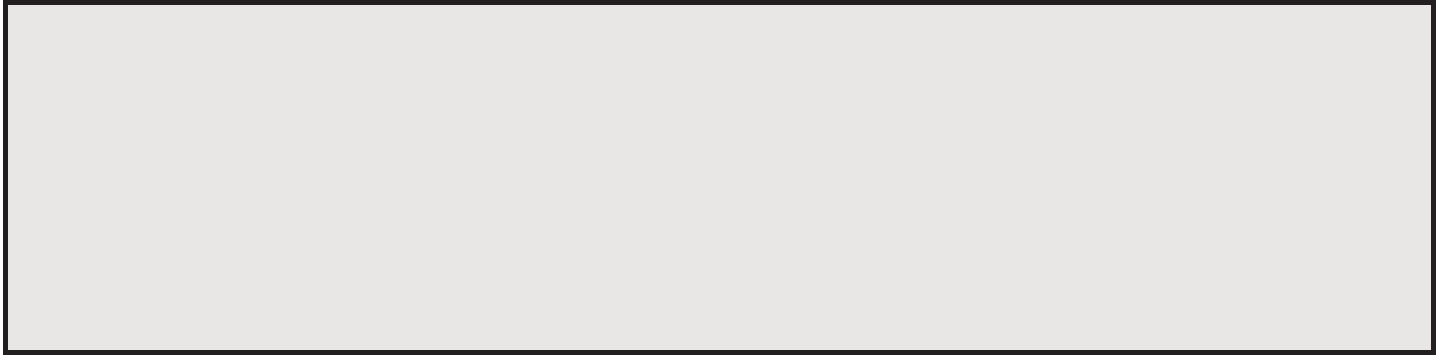
Please see attached financial statements





## Accounting policies

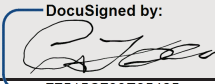

(see notes 84 and 85)



## 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: <br><small>DocuSigned by: 77515C739E35425...</small> | Chairman's Signature: <br><small>DocuSigned by: 1228860497485</small><br>(or other official whose position should be stated) |
| Name: G. Fear  | Name: D. Gillian  |
| Date: 31 May 2024  | Date: 31 May 2024   |

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

## Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

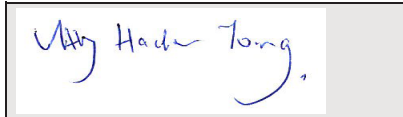
**In our opinion the financial statements:**

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

### Auditor's report (continued)

PLEASE SEE AUDITOR'S REPORT WITHIN THE ATTACHED COPY OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Signature(s) of auditor or auditors:



Name(s):

UHY Hacker Young

Profession(s) or Calling(s):

Chartered Accountants and Statutory Auditors

Address(es):

Thames House

Roman Square

Sittingbourne

Kent

Postcode

ME10 4BJ

Date

31 May 2024

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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**N/app**

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

**N/app**

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)

Not used - Section 1 not applicable, see Piii for Section 2

|                                   |  |
|-----------------------------------|--|
| 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:

[Large greyed-out area for explanation]

|             |   |
|-------------|---|
| Signature   | <small>DocuSigned by:</small><br><i>Mike Rolfe</i><br><small>3A953A543EDB480...</small> |
| Name        | Michael Rolfe   |
| Office held | Executive Committee Member  |
| Date        | 31 May 2024   |

# **Criminal Justice Workers Union**

## **Executive Committee's Report and Financial Statements**

**For the Year Ended 31 December 2023**

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**Criminal Justice Workers Union**

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| Independent auditors' report                          | 3 - 5   |
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| Balance sheet   | 7       |
| Notes to the financial statements                     | 8 - 10  |
| Detailed income and expenditure account and summaries | 11 - 12 |



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## **Criminal Justice Workers Union**

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### **Executive Committee's Report For the Year Ended 31 December 2023**

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The Executive Committee present their report and the financial statements for the year ended 31 December 2023.

#### **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: requires the Executive Committee 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)  
A. Hamlin (General Secretary) (ceased 30 July 2023)  
M. Rolfe (ceased 1 January 2023)  
A. Merricks (ceased 30 July 2023)  
M. Hodgkinson  
A. Stowe  
B. Bishop  
G. Fear (General Secretary)  
P. Schofield  
M. Clifford

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**Criminal Justice Workers Union**

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**Executive Committee's Report (continued)  
For the Year Ended 31 December 2023**

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**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.

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.

DocuSigned by:  
  
D288E60EA9174B5...

**D. Gillan (President)**

Date: 31 May 2024

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## Criminal Justice Workers Union

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

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#### Opinion

We have audited the financial statements of Criminal Justice Workers Union (the 'Union') for the year ended 31 December 2023, 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 2023 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.

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## **Criminal Justice Workers Union**

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

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#### **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 Executive Committee's 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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

#### **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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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**Criminal Justice Workers Union**

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

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**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 Hacker Young**  
Chartered Accountants  
Statutory Auditors  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

Date: 31 May 2024

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**Criminal Justice Workers Union**

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**Income and Expenditure Statement  
For the Year Ended 31 December 2023**

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|   | <b>General Fund<br/>2023<br/>£</b> | <i>General Fund<br/>2022<br/>£</i> |
|---|------------------------------------|------------------------------------|
| Income                                      | 149,088                            | 161,416                            |
| <b>Gross profit</b>                         | <u>149,088</u>                     | <u>161,416</u>                     |
| Services to members                         | (68,978)                           | (41,512)                           |
| Administrative expenses                     | (129,482)                          | (74,454)                           |
| <b>(Loss)/profit for the financial year</b> | <u><u>(49,372)</u></u>             | <u><u>45,450</u></u>               |

**Criminal Justice Workers Union**  
**Registered number:**

**Balance Sheet**  
**As at 31 December 2023**

|  | Note | 2023<br>£      | 2022<br>£      |
|--|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 3    | 3,465          | 4,575          |
| <b>Current assets</b>                          |      |                |                |
| Debtors: amounts falling due within one year   | 4    | 625            | 209            |
| Cash at bank and in hand                       | 5    | 109,074        | 152,141        |
|  |      | <u>109,699</u> | <u>152,350</u> |
| Creditors: amounts falling due within one year | 6    | (15,718)       | (10,107)       |
| <b>Net current assets</b>                      |      | 93,981         | 142,243        |
| <b>Net assets</b>                              |      | <u>97,446</u>  | <u>146,818</u> |
| <b>Capital and reserves</b>                    |      |                |                |
| General fund                                   |      | <u>97,446</u>  | <u>146,818</u> |

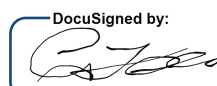
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

DocuSigned by:  
  
D288E60EA9174B5...

**D. Gillan (President)**

Date: 31 May 2024

DocuSigned by:  
  
77515C739E35425...

**G. Fear (General Secretary)**

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

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## Criminal Justice Workers Union

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### Notes to the Financial Statements For the Year Ended 31 December 2023

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#### 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 Going concern

The Executive Committee assess whether the use of going concern is appropriate i.e whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Union to continue as a going concern.

The Executive Committee make this assessment in respect of a period of at least one year from the date of authorisation for the issue of the financial statements.

The Executive Committee is confident the Union will have adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Union's ability to continue as a going concern. This conclusion has been reached following careful consideration of the Union's financial position following the loss suffered during 2023, including a review of income and expenditure forecasts for the coming year, and the options available to the Executive Committee to reduce costs, notably salary costs, should the need arise.

On this basis it has been deemed appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Membership subscriptions

Membership subscriptions are accounted for on an accruals basis.

##### 1.4 Pensions

###### Defined contribution pension plan

The Union operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Union pays fixed contributions into a separate entity. Once the contributions have been paid the Union has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Union in independently administered funds.

##### 1.5 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.



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**Criminal Justice Workers Union**


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**Notes to the Financial Statements  
For the Year Ended 31 December 2023**


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**1. Accounting policies (continued)****1.5 Tangible fixed assets (continued)**

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% |
|------------------|---|-----|

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.

**1.6 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.

**2. Employees**

The average monthly number of employees during the year was 11 (2022 -7).

**3. Tangible fixed assets**

|                                     | <b>Office<br/>equipment<br/>£</b> |
|-------------------------------------|-----------------------------------|
| <b>Cost or valuation</b>            |                                   |
| At 1 January 2023                   | 5,550                             |
| At 31 December 2023                 | 5,550                             |
| <b>Depreciation</b>                 |                                   |
| At 1 January 2023                   | 975                               |
| Charge for the year on owned assets | 1,110                             |
| At 31 December 2023                 | 2,085                             |
| <b>Net book value</b>               |                                   |
| At 31 December 2023                 | 3,465                             |
| <i>At 31 December 2022</i>          | 4,575                             |

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**Criminal Justice Workers Union**


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**Notes to the Financial Statements  
For the Year Ended 31 December 2023**


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**4. Debtors**

|                                | <b>2023</b> | <i>2022</i> |
|--------------------------------|-------------|-------------|
|                                | <b>£</b>    | <b>£</b>    |
| Prepayments and accrued income | 625         | 209         |
|                                | <u>625</u>  | <u>209</u>  |

**5. Cash and cash equivalents**

|                          | <b>2023</b>    | <i>2022</i>    |
|--------------------------|----------------|----------------|
|                          | <b>£</b>       | <b>£</b>       |
| Cash at bank and in hand | 109,074        | 152,141        |
|                          | <u>109,074</u> | <u>152,141</u> |

**6. Creditors: Amounts falling due within one year**

|                                    | <b>2023</b>   | <i>2022</i>   |
|------------------------------------|---------------|---------------|
|                                    | <b>£</b>      | <b>£</b>      |
| Trade creditors                    | 3             | 623           |
| Other taxation and social security | 10,653        | 4,177         |
| Other creditors                    | 442           | 23            |
| Accruals and deferred income       | 4,620         | 5,284         |
|                                    | <u>15,718</u> | <u>10,107</u> |

**7. Related party transactions**

During the year £3,653 (*2022 - £9,058*) 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.

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**Criminal Justice Workers Union**

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**Detailed profit and loss account  
For the Year Ended 31 December 2023**

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|                                   | <b>2023</b>     | <i>2022</i>           |
|-----------------------------------|-----------------|-----------------------|
|                                   | <b>£</b>        | <b>£</b>              |
| Income                            | 149,088         | <i>161,416</i>        |
| <b>Gross profit</b>               | <u>149,088</u>  | <u><i>161,416</i></u> |
| <b>Less: overheads</b>            |                 |                       |
| Services to members               | (68,978)        | <i>(41,512)</i>       |
| Administration expenses           | (129,482)       | <i>(74,454)</i>       |
| <b>(Loss)/Profit for the year</b> | <u>(49,372)</u> | <u><i>45,450</i></u>  |

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**Criminal Justice Workers Union**


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**Schedule to the Detailed Accounts  
For the Year Ended 31 December 2023**


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|  | <b>2023</b>    | 2022           |
|--|----------------|----------------|
|  | <b>£</b>       | £              |
| <b>Income</b>                                      |                |                |
| Subscriptions                                      | 149,088        | 161,416        |
|  | <u>149,088</u> | <u>161,416</u> |
|  | <b>2023</b>    | 2022           |
|  | <b>£</b>       | £              |
| <b>Services to members</b>                         |                |                |
| Advertising and marketing                          | 5,890          | 12,741         |
| Legal and professional                             | 40,053         | 9,503          |
| Printing, postage and stationery                   | 1,035          | 2,768          |
| Death benefits                                     | 22,000         | 16,500         |
|  | <u>68,978</u>  | <u>41,512</u>  |
|  | <b>2023</b>    | 2022           |
|  | <b>£</b>       | £              |
| <b>Administration expenses</b>                     |                |                |
| Staff salaries                                     | 95,793         | 48,674         |
| Staff pension costs - defined contribution schemes | 1,125          | 73             |
| Staff training                                     | -              | 650            |
| Hotels, travel and subsistence                     | 2,848          | 2,898          |
| Telephone and internet                             | 14,163         | 8,289          |
| IT software and consumables                        | 508            | 725            |
| Insurances   | 1,069          | 264            |
| Accountancy and audit fees                         | 5,394          | 5,995          |
| Bank charges                                       | 5,020          | 5,365          |
| Light and heat                                     | 312            | -              |
| Sundry expenses                                    | 2,140          | 651            |
| Depreciation - office equipment                    | 1,110          | 870            |
|  | <u>129,482</u> | <u>74,454</u>  |
|  | <u>129,482</u> | <u>74,454</u>  |