Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Criminal Justice Workers Union (CJWU)
Year ended:	31st December 2025
List no:	
Head or Main Office address:	Orchard House
	5 Saxon Avenue
	Minster On Sea
	Sheerness
	Kent
Postcode	ME12 2RP
Website address (if available)	www.cjwunion.co.uk
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Michael Rolfe
Telephone Number:	7946343891
Contact name for queries regarding the completion of this return	Michael Rolfe
Telephone Number:	7946343899
E-mail:	Mike.Rolfe@cjwunion.co.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

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

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

Contents

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**
	1,083				1,083
Total	1,083				A 1,083

Number of members at end of year contributing to the General Fund	1,083
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
General Secretary	Gareth Fear	Michael Rolfe	01 September 2025

State whether the union is:

a. A branch of another trade union? Yes [ ] No [X]

If yes, state the name of that other union:

b. A federation of trade unions? Yes [ ] No [X]

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Aaron Stowe	President 01/10/2024
Michael Rolfe	General Secretary 01/09/2025
Barry Bishop	Executive Committee 07/03/2021
Ray Castlehow	Executive Committee 01/03/2024

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		150,760
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		150,760
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		150,760
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		58,971
Administrative expenses (as at page 10)		88,683
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		147,654
Interfund Transfers OUT		
Surplus (deficit) for year		3,106
Amount of general fund at beginning of year		11,845
Amount of general fund at end of year		14,951

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		**brought forward**	53,471
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
Legal and professional fees	46,428		
		Education and Training services	
Communications			
Diaries, sponsorship, donations	6,193		
Printing, postage and stationery	850		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Death benefits	5,500
carried forward	53,471	**Total (should agree with figure in General Fund)**	58,971

(See notes 21 and 23)

Fund 2			Fund Account
Name:	NOT USED	£	£
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:	NOT USED	£	£
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:	NOT USED	**£**	**£**
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:	NOT USED	**£**	**£**
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:	NOT USED	**£**	**£**
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:	NOT USED	**£**	**£**
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:	NOT USED	**£**	**£**
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:	NOT USED	**£**	**£**
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)			
NOT USED			
	Total other income as specified		
	Total income		

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

	£
Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
Total expenditure	
Surplus (deficit) for year	
Amount of political fund at beginning of year	
Amount of political fund at the end of year (as Balance Sheet)	
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

Name of political party in relation to which money was expended	Total amount spent during the period £
POLITICAL FUND NOT USED	
Total	

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period
	£
POLITICAL FUND NOT USED	
Total	

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

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

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 maintaince of any holder of political office	
Name of office holder	£
POLITICAL FUND NOT USED	
Total	

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	
Total	

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 pursuade 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	
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
POLITICAL FUND NOT USED	

Total expenditure

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

£

POLITICAL FUND NOT USED	

Total expenditure

£

(c) the total amount of all other money expended

POLITICAL FUND NOT USED	

Total expenditure

Total of all expenditures

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		46,681
Salaries and Wages included in above	46,681	
Auditors' fees		6,633
Legal and Professional fees		
Occupancy costs		26
Stationery, printing, postage, telephone, etc.		16,047
Expenses of Executive Committee (Head Office)		7,705
Expenses of conferences		
Other administrative expenses (specify)		
Bank charges		4,554
Other		3,982
IT software and consumables		708
Insurances		886
Depreciation		1,461
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	88,683
Charged to:	General Fund (Page 3)	88,683
	NOT USED	
	NOT USED	
	NOT USED	
	NOT USED	
	NOT USED	
	NOT USED	
	NOT USED	
	NOT USED	
	Total	88,683

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
Andy Hamlin (TUO)	4,837	458	114			5,409
Gareth Fear (General Secretary to Sept 25)	5,750	268				5,868
Aaron Stowe (President)	1,667					1,667
Michael Rolfe (General Secretary from Sept 25)	1,667					1,667
Executive Committee Barry Bishop	1,250					1,250
Executive Committee Raymond Castlehow	1,667					1,667

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			
Other investment income (specify)			
		Total investment income	
Credited to:			
		General Fund (Page 3)	
		NOT USED	
		NOT USED	
		NOT USED	
		NOT USED	
		NOT USED	
		NOT USED	
		NOT USED	
		NOT USED	
		Political Fund	
		Total Investment Funds	

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		2,053
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( )		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		349
	Cash at bank and in hand		19,174
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		19,523
	Total assets		21,576
11,845	General fund (page 3)		14,951
	NOT USED		
	NOT USED		
	NOT USED		
	NOT USED		
	NOT USED		
	NOT USED		
	NOT USED		
	NOT USED		
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Accruals		5,658
	Deferred income		369
	PAYE/NIC due		515
	Trade creditors		3
	Pension due		80
	Total liabilities		6,625
	Total assets		21,576

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Land and Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			5,550			5,550
Additions			1,159			1,159
Disposals						
Revaluation/Transfers						
At end of year			6,709			6,709
Accumulated Depreciation						
At start of year			3,195			3,195
Charges for year			1,461			1,461
Disposals						
Revaluation/Transfers						
At end of year			4,656			4,656
Net book value at end of year			2,053			2,053
Net book value at end of previous year			2,355			2,355

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted			
	Equities (e.g. Shares)		
	NO INVESTMENTS HELD		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

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 [X]

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	150,760		150,760
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	150,760		150,760
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	147,654		147,654
Funds at beginning of year (including reserves)	11,845		11,845
Funds at end of year (including reserves)	14,951		14,951

Assets

Fixed Assets	2,053
Investment Assets	
Other Assets	19,523
Total Assets	21,576
Liabilities — **Total Liabilities**	6,625
Net Assets (Total Assets less Total Liabilities)	14,951

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period? **No**

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

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 2

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 3

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 & 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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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:	Signed by: Mike Rolfe D833DD867BA1483...	Chairman's Signature:	D6228A3BBBC7414... (or other official whose position should be stated)
Name:	M. Rolfe	Name:	A. Stowe
Date:	31 July 2026	Date:	31 July 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

a. kept proper accounting records with respect to its transactions and its assets and liabilities; and

b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

PLEASE SEE AUDITOR'S REPORT WITHIN THE ATTACHED COPY OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Signature(s) of auditor or auditors:	DocuSigned by: UHY Hacker Young 02F6C72F3CEA48E...	
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 July 2026	
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.

Criminal Justice Workers Union

Executive Committee's Report and Financial Statements

For the Year Ended 31 December 2025

Criminal Justice Workers Union

Contents

Criminal Justice Workers Union

Executive Committee's Report
For the Year Ended 31 December 2025

The Executive Committee present their report and the financial statements for the year ended 31 December 2025.

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 Trade Union and Labour Relations (Consolidation) Act 1992. 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 was:

A. Stowe (President)
B. Bishop
G. Fear (General Secretary) - until September 2025
M. Rolfe (General Secretary) - from September 2025
R. Castlehow

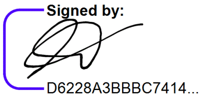
Disclosure of information to auditors

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.

Executive Committee's Report (continued)
For the Year Ended 31 December 2025

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



A. Stowe (President)

Date: 31 July 2026

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

Opinion

We have audited the financial statements of Criminal Justice Workers Union (the 'Union') for the year ended 31 December 2025, 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 2025 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.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the 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. This description forms part of our Auditors' report.

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

Use of our report

This report is made solely to the Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
UHY Hacker Young
02F6C72F3CEA48E...

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 July 2026

Criminal Justice Workers Union

Income and Expenditure Statement
For the Year Ended 31 December 2025

	General Fund 2025 £	*General Fund 2024 £*
Turnover	150,760	*134,105*
Gross profit	150,760	*134,105*
Services to members	(58,971)	*(55,089)*
Administrative expenses	(88,683)	*(164,617)*
Profit/(loss) for the financial year	3,106	*(85,601)*

Balance Sheet
As at 31 December 2025

	Note		**2025** £		*2024* £
Fixed assets					
Tangible assets	3		2,053		*2,355*
Current assets					
Debtors: amounts falling due within one year	4	349		*825*	
Cash at bank and in hand	5	19,174		*21,203*	
		19,523		*22,028*	
Creditors: amounts falling due within one year	6	(6,625)		*(12,538)*	
Net current assets			12,898		*9,490*
Net assets			14,951		*11,845*
Capital and reserves					
General fund			14,951		*11,845*

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

Signed by:
D6228A3BBBC7414...

A. Stowe (President)

Signed by:
Mike Rolfe
D833DD867BA1483...

M. Rolfe (General Secretary)

Date: 31 July 2026

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

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 the going concern basis is appropriate, namely whether there are any events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. This assessment covers a period of at least twelve months from the date of approval of the financial statements.

In making this assessment, the Executive Committee have considered the Union's current financial position, recent operational restructuring, reductions in staffing costs, and the increase in membership fees implemented during the year. The Executive Committee have also reviewed detailed budgets and cash flow forecasts covering the period of at least twelve months from the date of approval of the financial statements.

The forecasts prepared by management indicate that the Union is expected to achieve a broadly break-even financial position over the forecast period while maintaining positive cash reserves. Furthermore, management accounts for the first six months of 2026 show financial performance significantly ahead of budget, principally as a result of membership fee income exceeding forecast levels.

Whilst the Executive Committee recognise that the Union remains dependent upon maintaining membership income levels and that ongoing monitoring of expenditure and financial performance will be required, they are satisfied that appropriate measures are in place to respond to any future reductions in income or other adverse changes in circumstances.

Accordingly, the Executive Committee have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern and that it remains appropriate to prepare the financial statements on the going concern basis.

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.

Criminal Justice Workers Union

Notes to the Financial Statements
For the Year Ended 31 December 2025

1. Accounting policies (continued)

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.

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%
Computer equipment	-	33%

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.

2. Employees

The average monthly number of employees, including directors, during the year was 3 *(2024 -7)*.

3. Tangible fixed assets

	Office equipment £	**Computer equipment £**	**Total £**
Cost or valuation			
At 1 January 2025	5,550	-	5,550
Additions	-	1,159	1,159
At 31 December 2025	5,550	1,159	6,709
Depreciation			
At 1 January 2025	3,195	-	3,195
Charge for the year on owned assets	1,110	351	1,461
At 31 December 2025	4,305	351	4,656
Net book value			
At 31 December 2025	1,245	808	2,053
At 31 December 2024	*2,355*	-	*2,355*

Notes to the Financial Statements
For the Year Ended 31 December 2025

4. Debtors

	2025	*2024*
	£	*£*
Prepayments and accrued income	349	*825*

5. Cash and cash equivalents

	2025	*2024*
	£	*£*
Cash at bank and in hand	19,174	*21,203*

6. Creditors: Amounts falling due within one year

	2025	*2024*
	£	*£*
Trade creditors	3	*3*
Other taxation and social security	515	*5,413*
Other creditors	80	*1,305*
Accruals and deferred income	6,027	*5,817*
	6,625	*12,538*

7. Related party transactions

During the year £6,614 *(2024 - £6,966)* 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.

Detailed profit and loss account
For the Year Ended 31 December 2025

	2025 £	*2024* *£*
Income	150,760	*134,105*
Gross profit	150,760	*134,105*
Less: overheads		
Services to members	(58,971)	*(55,089)*
Administration expenses	(88,683)	*(164,617)*
Profit/(Loss) for the year	3,106	*(85,601)*

Criminal Justice Workers Union

Schedule to the Detailed Accounts
For the Year Ended 31 December 2025

	2025 £	*2024 £*
Turnover		
Subscriptions	150,760	*134,105*

	2025 £	*2024 £*
Services to members		
Advertising and marketing	6,193	*7,084*
Legal and professional	46,428	*45,736*
Printing, postage and stationery	850	*1,619*
Staff training	-	*650*
Death benefits	5,500	-
	58,971	*55,089*

	2025 £	*2024 £*
Administration expenses		
Staff salaries	45,872	*118,399*
Staff pension costs - defined contribution schemes	809	*2,275*
Conference fees	-	*3,450*
Hotels, travel and subsistence	7,705	*5,286*
Telephone and internet	16,047	*14,575*
Computer costs	708	*328*
Insurances	886	*755*
Accountancy and audit fees	6,633	*7,729*
Bank charges	4,554	*4,658*
Light and heat	26	*312*
Sundry expenses	3,982	*5,740*
Depreciation - office equipment	1,110	*1,110*
Depreciation - computer equipment	351	-
	88,683	*164,617*

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/app

2 In the opinion of the assurer has he/she obtained the inforamation 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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	Signed by: Mike Rolfe D833DD867BA1483...
Name	Michael Rolfe
Office held	Executive Committee Member
Date	31 July 2026

CRIMINAL JUSTICE
WORKERS UNION

UHY Hacker Young,
Thames House,
Roman Square,
Sittingbourne,
Kent. ME10 4BJ

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of the Criminal Justice Workers Union for the year ended 31 December 2025. We note that your audit was performed for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the result and financial position of Criminal Justice Workers Union in accordance with the UK Generally Accepted Accounting Practice financial reporting framework, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We confirm to the best of our knowledge and belief, the following representations made to you in connection with your audit of this entity's financial statements:-

1. **General**

We acknowledge as an Executive Committee our responsibility under the Trade Union and Labour Relations (Consolidation) Act 1992 for preparing financial statements, which give a true and fair view of the financial position of the Criminal Justice Workers Union as of 31 December 2025 and of the result of its operations for the year then ended, and for making accurate representations to you. The financial statements are free of material misstatements, including omissions. We confirm that we have held prior discussion with you to ensure that there is complete agreement on the meaning of all confirmations that we are making to you.

We have made available to you all the accounting records necessary for your audit, including books of account, supporting documentation and all minutes of meetings the Executive Committee. All the entity's transactions have been reflected in the accounting records produced to you. We have not withheld any information, the knowledge of which could cause you to take a materially different view in your report.

All relevant access to persons within the union has been made available to you for the purpose of your audit.

We acknowledge our responsibility for the design and implementation of internal control procedures to prevent and detect fraud and error, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

CRIMINAL JUSTICE
WORKERS UNION

We are not aware of any irregularities involving either management, employees with a significant role in internal control, former employees, analysts, regulators or anyone else where those irregularities could have a material effect on the financial statements.

2. **Audit adjustments**

We have made adjustment for the misstatements identified by your audit as listed in Appendix I to this letter.

3. **Non-audit services**

We understand that, under the Financial Reporting Council's (FRC) Ethical Standards, the provision of audit and non-audit services to us by yourselves gives rise to a potential threat to independence. This includes the preparation of the statutory financial statements and corporation tax computations. We confirm that you have explained to us the threats and the safeguards that you have put in place to address the potential self-review threat.

We confirm that we have discussed the draft accounts and final journals and agree to inclusion of the journals (Appendix I) in the final accounts, and that these are a complete list of the audit misstatements identified during your audit.

4. **Commitments, contingencies and liabilities**

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the financial statements all guarantees that we have given to third parties. We do not know of any substantial liabilities, contingent liabilities of capital commitments, of a material amount, other than those disclosed in the financial statements.

There is no litigation in progress or pending (other than to recover debts).

5. **Transactions and arrangements with officers and related parties**

No member of the Executive Committee or their connected persons had any arrangement, transactions or agreement with the entity at 31 December 2025 or at any time during the period, providing advances, credits, guarantees or security for such matters (other than indicated in the financial statements).

No officers had any indebtedness to the entity under advances, credits or guarantees at 31 December 2025 (other than as indicated in the financial statements).

No member of the Executive Committee had a direct or indirect material interest in any other transaction or arrangement with the entity (other than those disclosed in accordance with accounting standards).

The entity has not had, or entered into, at any time during the period any material transactions with related parties (other than as indicated in the financial statements).

6. **Post balance sheet events**

No events or transactions have occurred, or are pending, which could either have a material effect on the financial statements or which are of such significance in relation to the entity's affairs that they should either require adjustment or be disclosed in the financial statements, or notes thereto, in order to avoid giving a misleading view of the entity's financial position.

7. **Laws and regulations**

We are not aware of any events which involve possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its business. The entity has complied with all aspects of contractual agreements and the requirements of regulatory authorities that, in either case, could, in the event of non-compliance, have a material effect on the financial statements.

8. **Future plans**

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

9. **Going concern**

We confirm that we have considered our expectations, intentions and projections for the twelve months following the date of this letter, together with the availability of working capital.

As part of our assessment we have reviewed prudent forecasts prepared by management through to 31 December 2026. These reflect a decrease in income compared to 2025, but also a substantial reduction in expenditure, principally from the reduction in staff costs and legal fees. Consequently, the forecasts predict a modest loss of £800 for the year ended 31 December 2026.

The forecasts are included in full at Appendix II, and here we have noted that it is reasonable to conclude that the performance indicated in the last few months of 2026 will extend through to July 2027.

Year to date results during 2026 have exceeded budget, principally due to membership fees exceeding expectations.

We have reasonable confidence that the changes we have made, including the increased membership fees and restructure, ensures that the Union remains a going concern for the coming twelve months.

With the above in mind, we have concluded it is reasonable to prepare the financial statements on the going concern basis.

10. **Accounting estimates**

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

CRIMINAL JUSTICE
WORKERS UNION

11. **Lack of Executive Committee meeting minutes**

We have had limited meetings over the last 12 months and we have been unable to locate the minutes of any meetings held since April 2025. The administrator responsible for preparing the minutes recently resigned with immediate effect.

In the absence of any minutes we confirm that we have informed you of any matters discussed and arising during Committee meetings that would be relevant to the audit.

12. **Electronic publication of financial statements**

We do not intend to distribute or publish the financial statements in electronic form.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Signed by:
D6228A3BBBC7414...
....
A Stowe

Signed by:
Mike Rolfe
D833DD867BA1483...
....
M. Rolfe

Date: 31 July 2026

On behalf of the Executive Committee

CRIMINAL JUSTICE
WORKERS UNION

APPENDIX I - AGREED ACCOUNTING AND AUDIT ADJUSTMENTS

	£	£
Net surplus per client trial balance as at 31 December 2025		10,765
<u>Audit adjustments agreed</u>		
Movement in prepayments and accruals	692	(692)
Depreciation charge	1,461	(1,461)
Correct salary postings	5,506	(5,506)
Gross up membership fees for Go Cardless charges	4,384	-
Impact of agreed audit adjustments		(7,659)
Retained surplus for the year after accounting adjustments		**3,106**

CRIMINAL JUSTICE
WORKERS UNION

APPENDIX II – MANAGEMENT FORECASTS FOR THE YEAR TO 31 DECEMBER 2026

CJWU 2026/2027 Forecast

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Income													
Subscription Income	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	**£120,000**
Total income	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£10,000**	**£120,000**
Expenditure													
Salary Costs	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	£6,000	**£72,000**
Legal Expenses	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	£1,750	**£21,000**
Staff/vehicle expenses	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	**£6,000**
Diaries (advertising)								£5,500					**£5,500**
Audit Fee						£6,000							**£6,000**
C/O Levy					£2,000								**£2,000**
Insurance										£500			**£500**
Postage	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	**£1,800**
Telephone & internet	£400	£400	£400	£400	£400	£400	£400	£400	£400	£400	£400	£400	**£4,800**
Other	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	**£1,200**
Total Expenses	**£8,900**	**£8,900**	**£8,900**	**£8,900**	**£10,900**	**£14,900**	**£8,900**	**£14,400**	**£8,900**	**£9,400**	**£8,900**	**£8,900**	**£120,800**
Net	**£1,100**	**£1,100**	**£1,100**	**£1,100**	**-£900**	**-£4,900**	**£1,100**	**-£4,400**	**£1,100**	**£600**	**£1,100**	**£1,100**	**-£800**

We confirm, on behalf of the Executive Committee, that the forecast above presents a reasonable expectation of the 2026 year based on our knowledge of the current circumstances, and that it is deemed reasonable to conclude that the results for November and December will extend through to the period January to July 2027.

Signed by:
D6228A3BBBC7414...
A Stowe

Signed by:
Mike Rolfe
D833DD867BA1483...
M Rolfe

Date: 31 July 2026

Criminal Justice Workers Union

Executive Committee's Report and Financial Statements

For the Year Ended 31 December 2025

Criminal Justice Workers Union

Contents

Executive Committee's Report
For the Year Ended 31 December 2025

The Executive Committee present their report and the financial statements for the year ended 31 December 2025.

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 Trade Union and Labour Relations (Consolidation) Act 1992. 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 was:

A. Stowe (President)
B. Bishop
G. Fear (General Secretary) - until September 2025
M. Rolfe (General Secretary) - from September 2025
R. Castlehow

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.

Executive Committee's Report (continued)
For the Year Ended 31 December 2025

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

Signed by:

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A. Stowe (President)

Date: 31 July 2026

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

Opinion

We have audited the financial statements of Criminal Justice Workers Union (the 'Union') for the year ended 31 December 2025, 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 2025 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.

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. This description forms part of our Auditors' report.

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

Use of our report

This report is made solely to the Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
UHY Hacker Young
02F6C72F3CEA48E...

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 July 2026

Criminal Justice Workers Union

Income and Expenditure Statement
For the Year Ended 31 December 2025

	General Fund 2025 £	*General Fund 2024 £*
Turnover	150,760	*134,105*
Gross profit	150,760	*134,105*
Services to members	(58,971)	*(55,089)*
Administrative expenses	(88,683)	*(164,617)*
Profit/(loss) for the financial year	3,106	*(85,601)*

Criminal Justice Workers Union

Balance Sheet
As at 31 December 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	3		2,053		*2,355*
Current assets					
Debtors: amounts falling due within one year	4	349		*825*	
Cash at bank and in hand	5	19,174		*21,203*	
		19,523		*22,028*	
Creditors: amounts falling due within one year	6	(6,625)		*(12,538)*	
Net current assets			12,898		*9,490*
Net assets			14,951		*11,845*
Capital and reserves					
General fund			14,951		*11,845*

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

Signed by:
D6228A3BBBC7414...

A. Stowe (President)

Signed by:
Mike Rolfe
D833DD867BA1483...

M. Rolfe (General Secretary)

Date: 31 July 2026

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

Notes to the Financial Statements
For the Year Ended 31 December 2025

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 the going concern basis is appropriate, namely whether there are any events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. This assessment covers a period of at least twelve months from the date of approval of the financial statements.

In making this assessment, the Executive Committee have considered the Union's current financial position, recent operational restructuring, reductions in staffing costs, and the increase in membership fees implemented during the year. The Executive Committee have also reviewed detailed budgets and cash flow forecasts covering the period of at least twelve months from the date of approval of the financial statements.

The forecasts prepared by management indicate that the Union is expected to achieve a broadly break-even financial position over the forecast period while maintaining positive cash reserves. Furthermore, management accounts for the first six months of 2026 show financial performance significantly ahead of budget, principally as a result of membership fee income exceeding forecast levels.

Whilst the Executive Committee recognise that the Union remains dependent upon maintaining membership income levels and that ongoing monitoring of expenditure and financial performance will be required, they are satisfied that appropriate measures are in place to respond to any future reductions in income or other adverse changes in circumstances.

Accordingly, the Executive Committee have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern and that it remains appropriate to prepare the financial statements on the going concern basis.

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. Accounting policies (continued)

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.

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%
Computer equipment	-	33%

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.

2. Employees

The average monthly number of employees, including directors, during the year was 3 *(2024 -7)*.

3. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2025	5,550	-	5,550
Additions	-	1,159	1,159
At 31 December 2025	5,550	1,159	6,709
Depreciation			
At 1 January 2025	3,195	-	3,195
Charge for the year on owned assets	1,110	351	1,461
At 31 December 2025	4,305	351	4,656
Net book value			
At 31 December 2025	1,245	808	2,053
At 31 December 2024	*2,355*	-	*2,355*

4. Debtors

	2025 £	*2024* £
Prepayments and accrued income	349	*825*

5. Cash and cash equivalents

	2025 £	*2024* £
Cash at bank and in hand	19,174	*21,203*

6. Creditors: Amounts falling due within one year

	2025 £	*2024* £
Trade creditors	3	*3*
Other taxation and social security	515	*5,413*
Other creditors	80	*1,305*
Accruals and deferred income	6,027	*5,817*
	6,625	*12,538*

7. Related party transactions

During the year £6,614 *(2024 - £6,966)* of expenses were reimbursed to members of the Executive Committee in respect of travel and other costs incurred in the course of providing services to members.

Criminal Justice Workers Union

Detailed profit and loss account
For the Year Ended 31 December 2025

	2025 £	*2024* *£*
Income	150,760	*134,105*
Gross profit	150,760	*134,105*
Less: overheads		
Services to members	(58,971)	*(55,089)*
Administration expenses	(88,683)	*(164,617)*
Profit/(Loss) for the year	3,106	*(85,601)*

Criminal Justice Workers Union

Schedule to the Detailed Accounts
For the Year Ended 31 December 2025

	2025	*2024*
	£	*£*
Turnover		
Subscriptions	150,760	*134,105*

	2025	*2024*
	£	*£*
Services to members		
Advertising and marketing	6,193	*7,084*
Legal and professional	46,428	*45,736*
Printing, postage and stationery	850	*1,619*
Staff training	-	*650*
Death benefits	5,500	-
	58,971	*55,089*

	2025	*2024*
	£	*£*
Administration expenses		
Staff salaries	45,872	*118,399*
Staff pension costs - defined contribution schemes	809	*2,275*
Conference fees	-	*3,450*
Hotels, travel and subsistence	7,705	*5,286*
Telephone and internet	16,047	*14,575*
Computer costs	708	*328*
Insurances	886	*755*
Accountancy and audit fees	6,633	*7,729*
Bank charges	4,554	*4,658*
Light and heat	26	*312*
Sundry expenses	3,982	*5,740*
Depreciation - office equipment	1,110	*1,110*
Depreciation - computer equipment	351	-
	88,683	*164,617*