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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

Contents

	Page
Executive Committee's report	1 - 2
Independent auditors' report	3 - 5
Income statement	6
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

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

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

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:
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D. Gillan (President)

Date: 31 May 2024

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Criminal Justice Workers Union

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

Opinion

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

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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

Income and Expenditure Statement
For the Year Ended 31 December 2023

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

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Criminal Justice Workers Union
Registered number:

Balance Sheet
As at 31 December 2023

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

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:
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D. Gillan (President)

DocuSigned by:
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G. Fear (General Secretary)

Date: 31 May 2024

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

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

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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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

	Office equipment £
Cost or valuation	
At 1 January 2023	5,550
At 31 December 2023	5,550
Depreciation	
At 1 January 2023	975
Charge for the year on owned assets	1,110
At 31 December 2023	2,085
Net book value	
At 31 December 2023	3,465
At 31 December 2022	*4,575*

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

4. Debtors

	2023 £	*2022 £*
Prepayments and accrued income	625	*209*

5. Cash and cash equivalents

	2023 £	*2022 £*
Cash at bank and in hand	109,074	*152,141*

6. Creditors: Amounts falling due within one year

	2023 £	*2022 £*
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*
	15,718	*10,107*

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

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

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

	2023 £	*2022* *£*
Income		
Subscriptions	149,088	*161,416*

	2023 £	*2022* *£*
Services to members		
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*
	68,978	*41,512*

	2023 £	*2022* *£*
Administration expenses		
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*
	129,482	*74,454*

Irregularity statement

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

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

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