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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

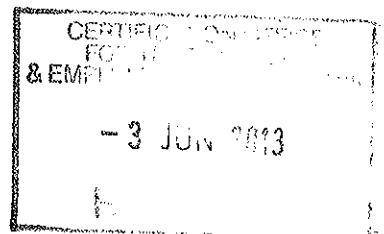
Name of Trade Union:	BRITISH ASSOCIATION OF JOURNALISTS
Year ended:	31 DECEMBER 2012
List no:	739
Head or Main Office:	80 FLEET STREET LONDON EC4Y 1DH
Website address (if available)	<a href="http://www.bajunion.org.uk">http://www.bajunion.org.uk</a>
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>(Click the appropriate box)</i>
General Secretary:	STEVE TURNER
Telephone Number:	0207 353 3003
Contact name for queries regarding	STEVE TURNER
Telephone Number:	0207 353 3003
E-mail:	<a href="mailto:office@bajunion.org.uk">office@bajunion.org.uk</a>

**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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

# 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
MALE	803	3	—	23	829
FEMALE	261	3	—	8	272
TOTAL	1064	6	—	31	A 1101

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

7
1,000

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

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
	NO CHANGES		

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

**BAJ NATIONAL EXECUTIVE COMMITTEE – end of 2012**

Steve Turner -- General Secretary

Crawford McAfee -- National Chairman

Bob Bayliss

Jean Carr

Andrew Golden

Tony Stenson

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		140,761
<b>From Members:</b> Other income from members (specify)		
DONATIONS	1,974	
<b>Total other income from members</b>		1,974
<b>Total of all income from members</b>		142,735
<b>Investment income (as at page 12)</b>		5
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	4,012	
<b>Total of other income (as at page 4)</b>		4,012
		<b>TOTAL INCOME</b>
		146,752
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		40,740
<b>Administrative expenses (as at page 10)</b>		91,096
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		131,836
<b>Taxation</b>		
		<b>TOTAL EXPENDITURE</b>
		131,836
		Surplus (deficit) for year
		14,916
		Amount of general fund at beginning of year
		36,561
		Amount of general fund at end of year
		51,477

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b> INCOME FROM COMPROMISE AGREEMENTS JURY SERVICE	3,100 912	
<b>TOTAL OTHER INCOME</b>		4,012
<b>TOTAL OF ALL OTHER INCOME</b>		4,012

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	2,010
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications BAJ NEWS	2,010	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		MEMBERS LEGAL COVER AND HELPLINE	36,990
Dispute Benefits		OTHER LEGAL FEES	300
		MEMBERS TAX HELPLINE	1,440
Other Cash Payments			
<b>carried forward</b>	2,010	<b>Total (should agree with figure in General Fund)</b>	40,740

(See notes 24 and 25)

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

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







(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount 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 therefore contribute to the political fund		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	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		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	57,368
Salaries and Wages included in above	£57,368
Auditors' fees	3,570
Legal and Professional fees	
Occupancy costs	6,087
Stationery, printing, postage, telephone, etc.	7,933
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
PRESS CARDS, COMPUTER EXPENSES	3,710
SECRETARIAL, BOOKKEEPING, BK CHGS, KEYMAN INSURANCE AND INCIDENTALS	11,006
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	1,422
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	91,096
Charged to:	
General Fund (Page 3)	
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	91,096



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			5
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			5
		Total investment income	5
		Credited to:	
		General Fund (Page 3)	5
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	5

# BALANCE SHEET as at 31 DECEMBER 2012

(see notes 47 to 50)

Previous Year		£	£
3,333	<b>Fixed Assets</b> (at page 14)		1,911
145	<b>Investments</b> (as per analysis on page 15)		145
	Quoted (Market value £ )		
	Unquoted		
3,478	<b>Total Investments</b>		2,056
	<b>Other Assets</b>		
	Loans to other trade unions		
2,900	Sundry debtors		2,835
39,653	Cash at bank and in hand		77,737
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
42,553	<b>Total of other assets</b>		80,572
46,031	<b>TOTAL ASSETS</b>		82,628
36,561	Fund (Account )		51,477
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
9,470	Sundry creditors		31,151
	Accrued expenses		
	Provisions		
	Other liabilities		
46,031	<b>TOTAL LIABILITIES</b>		82,628
46,031	<b>TOTAL ASSETS</b>		82,628

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			13,268			13,268
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			13,268			13,268
<b>Accumulated Depreciation</b>						
At start of year			9,935			9,935
Charges for year			1,422			1,422
Disposals						
Revaluation/Transfer s						
At end of year			11,357			11,357
<b>Net book value at end of year</b>			1,911			1,911
<b>Net book value at end of previous year</b>			3,333			3,333





# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	142,735		142,735
From Investments	5		5
Other Income (including increases by revaluation of assets)	4,012		4,012
<b>Total Income</b>	146,752		146,752
<b>EXPENDITURE</b> (including decreases by revaluation of	131,836		131,836
<b>Total Expenditure</b>	131,836		131,836
<b>Funds at beginning of year</b> (including reserves)	36,561		36,561
<b>Funds at end of year</b> (including reserves)	51,477		51,477
<b>ASSETS</b>			
Fixed Assets			1,911
Investment Assets			145
Other Assets			80,572
		<b>Total Assets</b>	82,628
<b>LIABILITIES</b>		<b>Total Liabilities</b>	31,151
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			51,477

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

AS PER ATTACHED ACCOUNTS

# ACCOUNTING POLICIES

(see notes 74 and 75)

AS PER ATTACHED ACCOUNTS

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's  
Signature: X Steve T  
Name: X MR STEVE TURNER  
Date: X 28 MAY 2013

Chairman's  
Signature: C McAfee  
(or other official whose position should be stated)  
Name: MR. CRAWFORD McAfee  
Date: May 30 2013

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES /  NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES /  NO

If "No" please explain below.

3. 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 rule 83)

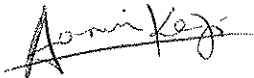
YES /  NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (continued)

AS PER ATTACHED

Signature(s) of auditor or auditors:	X		
Name(s):		CIVVALS LIMITED	
Profession(s) or Calling(s):		CHARTERED ACCOUNTANTS	
Address(es):		50 SEYMOUR STREET LONDON W1H 7JG	
Date:	X	20 May 2012	
Contact name and telephone number:		AAMIR KAZI 0207 258 3461	

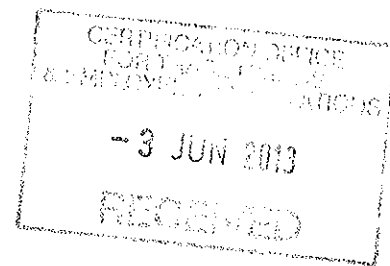
N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.



# CIVVALS

Chartered Accountants  
Registered Auditors

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2012  
FOR  
BRITISH ASSOCIATION OF JOURNALISTS**



50 Seymour Street  
London W1H 7JG  
Telephone 020 7258 3461  
Fax 020 7262 2757  
e-mail [enquiries@civvals.co.uk](mailto:enquiries@civvals.co.uk)  
[www.civvals.co.uk](http://www.civvals.co.uk)

BRITISH ASSOCIATION OF JOURNALISTSCONTENTS

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**BRITISH ASSOCIATION OF JOURNALISTS**

**GENERAL INFORMATION**

General Secretary:	S. Turner
National Executive Committee:	S Turner (Chairman) C McAfee (National Chairman) B. Bayliss J Carr A. Golden T. Stenson
Place of Business:	89 Fleet Street London EC4Y 1DH
Bankers:	HSBC Bank Plc Fleet Street Branch 165 Fleet Street London EC4A 2DY
Statutory Auditors:	Civvals Limited Chartered Accountants and Statutory Auditors 50 Seymour Street London W1H 7JG

**BRITISH ASSOCIATION OF JOURNALISTS**

**REPORT OF THE NATIONAL EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2012**

The National Executive Committee presents its annual report together with the accounts for the year ended 31 December 2012.

**1. Principal activity**

The principal activity of the British Association of Journalists is to provide excellence in trade union representation and legal advocacy. It also aims at promoting and protecting the interests of employed and freelance journalists.

**2. Responsibilities of the National Executive Committee**

The National Executive Committee is responsible for preparing the financial statements for each financial year in accordance with applicable law and regulations.

The financial statements are required to give a true and fair view of the state of affairs of the association and of the surplus or deficit of the association for that period.

The National Executive Committee is also responsible for keeping proper accounting records in respect of the association's transactions and its assets and liabilities and to establish and maintain a satisfactory system of control over its accounting records in accordance to section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Reform and Employment Rights Act 1993.

**3. Statement as to disclosure of information to auditors**

So far as the National Executive Committee is aware, there is no relevant audit information of which the auditors are unaware, and each member of the National Executive Committee has taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

**4. Statement to members in connection with section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992**

	2012	2011
	£	£
Total income for the year	146,752	148,623
Total expenditure for the year	131,836	128,170
Surplus	14,916	20,453
Subscription income	140,761	143,267
Remuneration to the General Secretary (including any benefits)	19,500	-
Remuneration to the General Secretary – elect (including any benefits) – Denise Richardson	n/a	17,519

The remaining members of the National Executive Committee were not paid any amount in respect of salary and benefits.

BRITISH ASSOCIATION OF JOURNALISTS

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER 2012

5. **Irregularity statement**

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the 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 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.

6. **Auditors**

The auditors, Civvals Limited, will be proposed for re-appointment in accordance with section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992.

On behalf of the National Executive Committee

.....Steve T.....  
Steve Turner – General Secretary

Date: 20 MAY 2013

**BRITISH ASSOCIATION OF JOURNALISTS****INDEPENDENT AUDITORS REPORT TO THE MEMBERS  
OF BRITISH ASSOCIATION OF JOURNALISTS**

We have audited the financial statements of British Association of Journalists for the year ended 31 December 2012 on pages seven to nine. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Reform and Employment Rights Act 1993. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the National Executive Committee and Auditors**

The National Executive Committee is responsible for preparing the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Report of the National Executive Committee to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

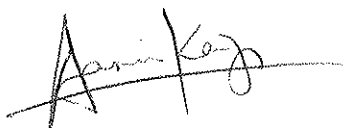
- give a true and fair view of the state of the association's affairs as at 31 December 2012 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Reform and Employment Right Acts 1993.

BRITISH ASSOCIATION OF JOURNALISTS

INDEPENDENT AUDITORS REPORT TO THE MEMBERS  
OF BRITISH ASSOCIATION OF JOURNALISTS

**Opinion on other matter**

In our opinion the information given in the Report of the National Executive Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.



Aamir Kazi (Senior Statutory Auditor)  
for and on behalf of Civvals Limited  
Chartered Accountants and  
Statutory Auditors  
50 Seymour Street  
London  
W1H 7JG

Date: 20 May..... 2013

**BRITISH ASSOCIATION OF JOURNALISTS****INCOME AND EXPENDITURE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2012**

	Notes	<u>2012</u> £	<u>2011</u> £
Subscriptions received	1	140,761	143,267
Donations	1	1,974	3,505
Interest and dividends received	1	5	1
Income from compromise agreements		3,100	1,850
Jury Service		912	-
		<u>146,752</u>	<u>148,623</u>
Legal expenses insurance and helpline		8,386	8,329
Legal advisors retainers		28,052	28,297
Professional indemnity insurance		552	442
Other legal fees		300	1,560
Bounty payments to members		-	100
Tax helpline		1,440	1,440
Press cards		3,505	1,511
BAJ News		2,010	3,262
Salaries and employers N.I.		57,368	49,486
Keyman insurance		1,045	1,044
Telephones and faxes		4,767	4,047
Computer expenses		205	701
Secretarial		4,172	3,637
Printing, postage and stationery		3,166	3,946
Bookkeeping		1,375	1,315
Auditors remuneration		3,570	3,420
Bank and BACS charges		2,066	2,106
LRD fees		-	105
Rent, service charges, business and water rates		7,083	7,898
Light and heat		(1,900)	250
Office and building insurance		904	822
Incidentals		2,348	2,818
Depreciation of office furniture, equipment and computers		1,422	1,634
		<u>131,836</u>	<u>128,170</u>
<b>Surplus for the year</b>	<b>3</b>	<u><u>£14,916</u></u>	<u><u>£20,453</u></u>

BRITISH ASSOCIATION OF JOURNALISTSBALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2012

	Notes	<u>2012</u> £	<u>2011</u> £
<u>TANGIBLE FIXED ASSETS</u>			
Office furniture & equipment:		7,319	7,319
		(5,408)	(4,772)
Computers		5,949	5,949
		(5,949)	(5,163)
		<u>1911</u>	<u>3,333</u>
Investments	1	145	145
		<u>2,056</u>	<u>3,478</u>
<u>CURRENT ASSETS</u>			
Sundry debtors and prepayments		2,835	2,900
Cash at bank and in hand		<u>77,737</u>	<u>39,653</u>
		80,572	42,553
<u>CURRENT LIABILITIES</u>			
Sundry creditors		<u>31,151</u>	<u>9,470</u>
<u>NET CURRENT ASSETS</u>		<u>49,421</u>	<u>33,083</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>£51,477</u>	<u>£36,561</u>
Financed by:			
<u>SURPLUS ON REVENUE ACCOUNT</u>	3	<u>£51,477</u>	<u>£36,561</u>

Approved by the National Executive Committee on 20 MAY 2013 and signed on its behalf.

Steve Turner General Secretary  
S. Turner

The notes on page nine form part of these financial statements.

**BRITISH ASSOCIATION OF JOURNALISTS**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2012**

1. ACCOUNTING POLICIES

(a) Basis:

The financial statements have been prepared under the historical cost convention and on a going concern basis.

(b) Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office, furniture & equipment - 25% per annum on reducing balance.

Computers - 33% per annum on straight line.

(c) Investments:

Investments are stated in the balance sheet at cost.

(d) Income:

Subscription income is recognized in the accounts when they are due.

Donations are recognised as when they are received.

Investment income is recognised when they are receivable.

2. TAXATION

The union is not liable to taxation on income from its members. No provision for taxation is considered necessary in respect of the current year or previous year.

3. <u>SURPLUS ON REVENUE ACCOUNT</u>	<u>2012</u>	<u>2011</u>
	£	£
Balance at 1 <sup>st</sup> January 2012	36,561	16,108
Surplus for the year	<u>14,916</u>	<u>20,453</u>
Balance at 31 <sup>st</sup> December 2012	<u>£51,477</u>	<u>£36,561</u>