- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

## **FORM AR21**

Trade Union and Labour Relations (Consolidation) Act 1992

#### **ANNUAL RETURN FOR A TRADE UNION**

Name of Trade Union:	Institute of Journalists Trade Union
Year ended:	31st December 2012
List no:	738 (
Head or Main Office:	2 Dock Offices, Surry Quays Road. London. SE16 2XU
Website address (if available)	http://cioj.co.uk/
Has the address changed during the year to which the return relates?	Yes
General Secretary:	Mr Dominic Cooper
Telephone Number:	020 7252 1187
Contact name for queries regarding	Mr Dominic Cooper
Telephone Number:	020 7252 1187
E-mail:	dc@cioj.co.uk
	ES IN THE COMPLETION OF THIS RETURN.

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	lrish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	715	8	20	132	875
FEMALE	294	3	5	51	353
TOTAL	1009	11	25	183	A 1228

	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	715	8	20	132	875
FEMALE	≣ 294	3	5	51	353
TOTAL	1009	11	25	183	A 1228
Number is held:	of members included in	totals box 'A' above f	or whom no home or	authorised address	2
	of members at end of ye	ear contributing to the	General Fund		1228
this for	attach as an annexe to m relates, with the title <b>RET</b> complete the following	of each persons off URN OF CH	ice.	OFFICERS	·
Ti	tle of Office	Name of Officer easing to hold office	Nam e Officer Ap		Date
		······			
					***************************************
State w	hether the union is:			<del></del>	
a. A	branch of another trade	union?	Yes No		
lf	yes, state the name of t	hat other union:			
b. A	federation of trade unio	ns?	Yes No		
lf	yes, state the number o	f affiliated			

and names:

# **GENERAL FUND**

(see notes 13 to 18)

INCOME	£	£
INCOME From Members: Contributions and Subscriptions		
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	75600	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		75600
	TOTAL INCOME	75600
EXPENDITURE	TOTAL MODIAL	73000
Benefits to members (as at page 5)		2638
Administrative expenses (as at page 10)		62233
Federation and other bodies (specify)		02230
Total expenditure Federation and other bodies		64871
Taxation		
TOTA	L EXPENDITURE	64871
Surplus (deficit) for year		10729
Amount of general fund at beginning of year		8519
Amount of general fund at end of year	ĺ	19248

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

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies  Contributions received from The Chartered Institute of Journalists	75600	
TOTAL FEDERATION AND	OTHER PONIES	75600
Other income	OTHER BODIES	75600
Other income		
TOTAL	OTHER INCOME	
TOTAL OF ALL	OTHER INCOME	75600

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	2638
Employment Related Issues Legal and Professional Fees	2638	Education and Training services	
Representation –  Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
carried forward		Total (should agree with figure in	
	2638	General Fund)	2638

(See notes 24 and 25)

FUND 2	(See notes 24 and 25)		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	To	tal Expenditure	
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contribution	a at and af year	
	Number of members contributin	g at end of year	

FUND 3			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page		
	10)		
	To	tal Expenditure	
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	

FUND 4			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
F			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page		
	10)		
	То	tal Expenditure	
		icit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	
		g at ona or year	

FUND 5			Fund Account
Name:		£	£
Income			
	From members		1
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	
Expenditure			
-xpenditure	Benefits to members Administrative expenses and other expenditure (as at page 10)		
	•	tal Expenditure	
	Country (Def	-10.6	
		cit) for the year	
	Amount of fund at be Amount of fund at the end of year (as		
	Number of members contributing		

## (See notes 24 and 25)

FUND 6			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	me as specified	
		Total Income	····
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	·	tal Expenditure	
	10	tar Experientare	
	Surplus (Defi	icit) for the year	·····
	Amount of fund at be		
	Amount of fund at the end of year (as		
		, 1	
	Number of members contributin	g at end of year	

FUND 7			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		***************************************
	Other income (specify)		
	Total other incom	me as specified	
		Total Income	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	То	tal Expenditure	
	Surplus (Defi	cit) for the year	
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	

		(see notes 26 to 31)		
POLITICAL F	JND ACCOUNT 1	To be completed by trade unions whi	ich maintain their o	wn fund
			£	ŧ
Income	Members contributions and le			
	Investment income (as at pag Other income (specify)	ge 12)		
		Total other in	acomo as specified	
		Total office: II	ncome as specified	
Expenditure			Total income	
Experience	Expenditure under section (Consolidation) Act 1992 (s	82 of the Trade Union and Labour Relations specify)		
	Administration expenses in	connection with political objects (specify)		
	Non-political expenditure			
		•	Total expenditure	
		Surpl	us (deficit) for year	
		Amount of political fund a	t beginning of year	
		Amount of political fund at the end of year	(as Balance Sheet)	
			ı	
		Number of members at end of year contributing	to the political fund	
	No	umber of members at end of the year not contributing	to the political fund	
	mbers at end of year who have	completed an exemption notice and do not therefore	contribute to the	
political fund				
				····
POLITICAL F	UND ACCOUNT 2	To be completed by trade unions which act as	components of a	entral trade union
			ţ	t
Income		ed from members on behalf of central political fund		
	Funds received back from co Other income (specify)	entral political fund		
		Total other in	ncome as specified	
			Total income	
Expenditure	Evacaditura under contion	92 of the Trade Union and Labour Relations		1
	(Consolidation) Act 1992 (	82 of the Trade Union and Labour Relations specify)		
	Administration expenses in	a connection with political objects (specify)		
	Non-political expenditure			
			Total expenditure	

Number of members at end of year who have completed an exemption notice and do not therefore contribute to the

political fund

Amount held on behalf of trade union political fund at beginning of year

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

Surplus (deficit) for year

Amount remitted to central political fund

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

(see notes 32 and 33)

Administrative		£
Expenses		
Remuneration and expenses of staff		56158
Salaries and Wages included in above	£53784	
Auditors' fees		1200
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Travel and Meetings		1050
Sundries		600
Insurance		3017
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charges		208
	Total	62233
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Total	62233

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS (see notes 34 to 44 below)

Total		сH									
	ıfits	Value £									
Benefits	Other Benefits	Description									
	Pension Contribution	S£	2374		_						
Employers N.I. contributions		Сł	3746								
Gross Salary		દ્ય	34520								
Office held			General Secretary								

# **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)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		1	L
	Total in	vestment income	
Credited to:			
		ral Fund (Page 3)	
		fund (Account )	
	F	Fund (Account )	
		Political Fund	
	Total In	vestment Income	

# BALANCE SHEET as at

31st December 2012

(see notes 47 to 50)

	£	£
Fixed Assets (at page 14)	0	
·		0
Other Assets		
Loans to other trade unions		
Sundry debtors	1477	
Cash at bank and in hand	19001	
Income tax to be recovered		
Stocks of goods		
Others (specify)	***************************************	
Total of other assets		20478
TO	TAL ASSETS	20,478.00
Fund (Account )		
Fund (Account )		
Fund (Account )		
Superannuation Fund (Account )		
Political Fund (Account )		
Revaluation Reserve		
LIABILITIES		
Amount held on behalf of central trade union political fund		
Loans: From other trade unions		
Loans: Other		
Bank overdraft		
Tax payable		
Sundry creditors		30
Accrued expenses		1200
Provisions		
Other liabilities		
ТОТА	L LIABILITIES	1230
TO	TAL ASSETS	19248
	Investments (as per analysis on page 15) Quoted (Market value £ ) Unquoted  Total Investments  Other Assets Loans to other trade unions Sundry debtors Cash at bank and in hand Income tax to be recovered Stocks of goods Others (specify)  Total of other assets  TOT  Fund (Account ) Fund (Account ) Fund (Account ) Political Fund (Account ) Political Fund (Account ) Revaluation Reserve  LIABILITIES  Amount held on behalf of central trade union political fund Loans: From other trade unions Loans: Other Bank overdraft Tax payable Sundry creditors Accrued expenses Provisions Other liabilities	Fixed Assets (at page 14) Investments (as per analysis on page 15) Quoted (Market value £ ) Unquoted  Total Investments  Other Assets  Loans to other trade unions Sundry debtors Cash at bank and in hand Income tax to be recovered Stocks of goods Others (specify)  Total of other assets  Fund (Account ) Fund (Account ) Fund (Account ) Political Fund (Account ) Revaluation Reserve  LIABILITIES  Amount held on behalf of central trade union political fund Loans: From other trade unions Loans: Other Bank overdraft Tax payable Sundry creditors Accrued expenses Provisions

# **FIXED ASSETS ACCOUNT**

(see notes 51 to 55)

	Land and Freehold Leasehold	Buildings £ £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			779			779
Additions			0			0
Disposals			0			0
Revaluation/Transfer			_			
s			0			0
At end of year			779			779
Accumulated Depreciation At start of year Charges for year Disposals Revaluation/Transfer s At end of year			779 779			779
Net book value at end of year			0			0
Net book value at end of previous year			195			195

# **ANALYSIS OF INVESTMENTS**

(see notes 56 and 57)

QUOTED		All Funds Except Political	Political Fund
		Funds £	£
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)	111111111111111111111111111111111111111	
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

# **ANALYSIS OF INVESTMENT INCOME** (CONTROLLING INTERESTS) (see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?  If YES name the relevant companies:		YES	NO
COMPANY NAME		STRATION NUMBI and & Wales, state	
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 SHAP	REHOLDERS	

# **SUMMARY SHEET**

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	75600		75600
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	75600		75600
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	64871		64871
Funds at beginning of year (including reserves) Funds at end of year	8519		8519
	19248		19248
ASSETS	<u> </u>		
	Fixed Assets		0
	Investment Assets	_	
	Other Assets		10989
		Total Assets	10989
LIABILITIES		Total Liabilities	2470
NET ASSETS (Total Assets less Total	al Liabilities)		8519

# **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.

See attached		
<u> </u>		

# **ACCOUNTING POLICIES**

(see notes 74 and 75)

See attached					
Oce attached					
SIGNATURES TO TH	IF ANNI	IAI RET	IID	NI	
			OIV	IA	
(see notes	76 and 77)				
including the accounts and bala	nce sheet cor	ntained in the	retur	n.	
3			·ota	•••	
					-
Secretary's	Honorary	Treasurer's			
Signature: VOSJ	Signature		h	-	
oignace o	Oignataro	· 1000m	~~ -	<del></del>	
Name: Mr Dominic Cooper	Nama: N	/ Ir Michael Har	duore		
Name. Wit addition Cooper	Name. W	di Michaeli iai	uwaie	,	
Date: 21 MAY 2013	Data: 1	by 21, 2013	,		
Date.	Date. /		·		
OUEO	17 1 10 7				
CHEC	K LIST				
(see note	s 78 to 80)				
· ·	,				
(please tick a	s appropriate	<del>)</del> )			
LO THE DETUDIN OF OFFICERS ATTACHED			} '52'''		<u> </u>
IS THE RETURN OF OFFICERS ATTACHED?		YES	$\boxtimes$	NO	
(see Page 2 and Note 12)			6 7		
HAS THE RETURN OF CHANGE OF OFFICERS BE	:EN	YES		NO	
COMPLETED?					
(see Page 2 and Note 12)			K3		
HAS THE RETURN BEEN SIGNED?		YES		NO	📙
(see Pages 19 and 21 and Notes 76 and 77)		\	<del>                                    </del>		
HAS THE AUDITOR'S REPORT BEEN COMPLETED	J?	YES		NO	
(see Pages 20 and 21 and Notes 2 and 77)			[		<del></del>
IS A RULE BOOK ENCLOSED?		YES	$\boxtimes$	NO	
(see Notes 8 and 78)					K; 31
A MEMBER'S STATEMENT IS:		ENCLOSE	$\times$	TO FOLLOW	<b></b>
(see Note 80)		D	K 7		
HAS THE SUMMARY SHEET BEEN COMPLETED		YES		NO	
(see Page 17 and Notes 7 and 59)		1	ĺ		1

#### **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)

See attached		
Signature(s) of auditor or auditors:	Samuels Lel.	
Name(s):	Mr S Narula	
. (6)		
Profession(s) or Calling(s):	FCA	
Address(es):	3 Locks Yard	
	High Street Sevenoaks, Kent	
	TN13 1LT	
Date:		
Contact name and telephone number:	01732 742089	
		/

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

# The Institute of Journalists (TU)

Statement to members and 2012 Accounts

# The Institute of Journalists

DATE AS POSTMARK

To all members of the IoJ(TU)

In accordance with the Trade Union and Labour Relations (Consolidation) Act 1992, a copy of the financial statements for the IoJ(TU) for the year ended 31 December 2012 is enclosed.

These statements cover income and expenditure for the period under review. The IoJ (TU) does not have a political fund. The President of the IoJ(TU), in common with the Vice President, the Hon. Treasurer and members of the governing body (the Council) receive no salaries at all. The only payments made are expenses legitimately incurred on IoJ (TU) duties and allowances in accordance with the Standing Orders of the union.

The General Secretary, the only full-time official of the IoJ(TU) receives an annual salary of £34,520 and a pension contribution of £2,374. He receives expenses and allowances on the same basis as the lay officers. He does not have a car provided by the IoJ(TU), nor indeed benefits of any other kind.

In addition to the General Secretary, office staff equivalent to one and a half persons are employed.

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 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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees he should consider obtaining independent legal advice.

Dominic Cooper General Secretary

## Accounts for 2012

## THE INSTITUTE OF JOURNALISTS TRADE UNION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2012

	2012 £	2011 £ £	
INCOME Contributions Receivable Miscellaneous income -	75,600	75,600 2,700 75,600	
EXPENDITURE Salary Costs Pension Contributions Bank Charges Travel & Meetings Auditors Remuneration Legal & Professional Fees Sundry Depreciation Insurance	53,784 2,374 208 1,050 1,200 2,638 600 3,017	57,877 2,288 223 947 950 3,697 598 195 2,979	

SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	10,729	8,546

#### BALANCE SHEET AS AT 31ST DECEMBER 2012

TW/T0 400	2012 £	2011 £
FIXED ASSETS Tangible Assets	0	0
CURRENT ASSETS Prepayments Cash at bank	1,477 19,001 20,478	1,117 9,872 10,989
CURRENT LIABILITIES Cash at bank Creditors due within one year	1,230	- 2,470
NET CURRENT ASSETS/(LIABILITIES)	19,248	8,519
TOTAL ASSETS LESS CURRENT LIABILITIES	19,248	8,519
REPRESENTED BY: Brought forward Surplus/(Deficit) for year	8,519 10,729	(27) 8,546
Retained Fund	19,248	8,519
Approved By:		

Dominic Cooper Michael Hardware General Secretary Hon. Treasurer

#### REPORT OF THE AUDITORS TO THE MEMBERS OF THE INSTITUTE OF JOURNALISTS TRADE UNION

We have audited the financial statements of the Institute of Journalists Trade Union for the year ended 31st December 2012 on pages 2 and 3. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 3.

The report is made solely to the Union's officers, as a body. 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 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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed

#### Respective responsibilities of officers and auditors

The Union's officers are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK & Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared. We also report to you if, in our opinion, the Union has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

#### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### Going Concern

The fund is operating with the support of the Chartered Institute of Journalists. These financial statements have been prepared on a going concern basis, which assumes that this support will continue.

#### Opinior

Subject to the foregoing, in our opinion the financial statements show a true and fair view of the state of the Union's affairs as at 31st December 2012 and of the profit for the year then ended and have been properly prepared.

Samuels LLP

Registered Auditors

3 Locks Yard, High Street, Sevenoaks, Kent, TN13 1LT

Dated: 23 May 2013

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2012

#### (1) ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material to the Union's accounts:

#### **Accounting Convention**

The financial statements are prepared under the historical cost convention.

#### **Contributions Receivable**

The contributions receivable from the Chartered Institute of Journalists allow the union to operate efficiently and effectively. They include contribution towards labour costs for the employees employed by the union but required to carry out work for the Chartered Institute of Journalists. The Chartered Institute of Journalists provides whatever funding is required to allow the union to continue in existence.

#### **Tangible Fixed Assets**

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

Computer

25% on cost

#### (2) (DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE

2012 2011

This is stated after charging:

££

Auditors' Remuneration

1,200 950

The union bears no occupancy costs.

The Institute of Journalists (TU)

2 Dock Offices Surrey Quays Road London SE16 2XU

tel: 020 7252 1187 fax: 020 7232 2302 e-mail: memberservices@cioj.co.uk



#### The **Chartered** Institute of **Journalists**



General Secretary: Dominic Cooper

Serving and protecting the interests of journalists and their profession for more than 100 years

Certification Office 22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road London NW1 3JJ



22 May 2013

Dear Sirs

Please find enclosed completed AR21 Form for the Institute of Journalists (Trade Union).

Also enclosed is a copy of the Union's current rule book, together with a printed statement to members. The statement to members will be distributed by email as a PDF document to our members and it will also be available to them as a download from the Institute's website. Full details of how members may download the document will also be circulated by email.

I hope this meets the requirements under the Act and look forward to your confirmation in due course.

Yours faithfully

Dominic Cooper General Secretary

Enclosures

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Chartered Institute of Journalists 2 Dock Offices Surrey Quays Road London SE16 2XU

Tel: Fax: 020 7252 1187 020 7232 2302

www.cioj.co.uk

e-mail: memberservices@cioj.co.uk