- 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 U	Jnion
Year ended:	31st December 2014	
List no:	738T	
Head or Main Office:	2 Dock Offices, Surry Quays F	Road. London. SE16 2XU
Website address (if available)	1.000	
Has the address changed during the year to which the return relates?	Yes No (Cli	ick the appropriate box)
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	
PLEASE FOLLOW THE GUIDANCE NOT Any difficulties or problems in the comp Officer as below or by telephone to: 020	oletion of this return should be dir	
The address to which returns and other	documents should be sent are:	FOR TRADE UNIONS & EMPLOYERS' ASSOCIATIONS
For Unions based in England and Wales Certification Office for Trade Unions and		1 2 MAY 2015

22nd 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

RECEIVED

(Revised February 2011)

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				R
	Great Northern Irish Elsewhere Abroad Britain Ireland Republic (including Channel Islands) TOTALS				
MALE	715	7	17	128	868
FEMALE	292	3	5	51	350
TOTAL	1007	10	22	179	A 1218

	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS	
MALE	715	7	17	128	868	
FEMALE	292	3	5	51	350	
TOTAL	1007	10	22	179	A 1218	
Number of members included in totals box 'A' above for whom no home or authorised address is held: Number of members at end of year contributing to the General Fund 1210						
this form I	elates, with the title	this form a complet of each persons off URN OF CH	ice. IANGE OF	in post at the end of t		
Title	of Office	Name of Officer ceasing to hold office	Name Officer Ap		Date	
President	Cr	narlie Harris	Paul Leighton	Feb 2	2014	
Vice-President Paul Leighton Left vacant		Feb 2	2014			
				<u> </u>		
					And the second s	
State whe	ther the union is:		-			
a. A branch of another trade union? Yes No						
If ye	If yes, state the name of that other union:					
b. A fee	deration of trade unio	ns?	Yes No			
If ye unions:	If yes, state the number of affiliated unions:					

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		-
From Members: Contributions and Subscriptions		To all the second secon
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
	employee	
Investment income (as at page 12)	armaning (P)	and the state of t
Other Income		Demonstration of the second of
Income from Federations and other bodies (as at page 4)	69,300	Coperations of
Income from any other sources (as at page 4)) And de manufacture de la companya
	B) photosesses	d Sald January
Total of other income (as at page 4)		69,300
	TOTA: 1110055	[·
EXPENDITURE	TOTAL INCOME	69,300
Benefits to members (as at page 5)	promonent of the state of the s	7,992
Administrative expenses (as at page 10)	Table 1	63,523
Federation and other bodies (specify)		
	77	
Total expenditure Federation and other bodies		5000
Taxation		71,515
ianation	4	
TOTA	L EXPENDITURE	71-51572,447
Complete (deficit) for year		(2.245)
Surplus (deficit) for year		(2,215)
Amount of general fund at heginning of year		20.020
Amount of general fund at beginning of year		29,029
Amount of general fund at end of year		26,814
7 into an Construction of Gordon raine at one of your		20,00 5 75

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	69,300	
TOTAL FEDERATION AND	OTHER BODIES	69,300
Other income	· ·	
Other mcome		
TOTAL	OTHER INCOME	· · · · · · · · · · · · · · · · · · ·
, च्या व व च च्याव	The second secon	
TOTAL OF ALL	OTHER INCOME	69,300

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		3
Representation –	-	brought forward	7,992
Employment Related Issues		Education and Training consists	
Insurance and Subscriptions	2,304	Education and Training services	
Legal Fees	5,688		
			,
Representation –			
Non Employment Related Issues			;·
			<u>.</u>
		Negotiated Discount Services	
		Trogonated Biocodin Corrido	
Communications			
		Salary Costs	
	`.		
Advisory Services			
·			
		OH - D - 64	
		Other Benefits and Grants (specify)	· · ·
			•
Dispute Benefits			·
:		Constitution of the Consti	
	· ·		
Other Coch Baymente			
Other Cash Payments		Torring the state of the state	
	•	·	
,			
		T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
carried forward	7,992	Total (should agree with figure in General Fund)	7,992

(See notes 24 and 25)

FUND 2	(Occ Hotos 2 vana 20)		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income	ne as specified	
		Total Income	and the second section of the section o
Expenditure			
	Benefits to members Administrative expenses and other expenditure (as at page 10)		
	· ·	tal Expenditure	
			<u> </u>
	Surplus (Defi	cit) for the year	
	Amount of fund at be	ginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	

FUND 3		Fund Account
Name:	1	£
Income		
From members	er access	The state of the s
Investment income (as at page 12)		Charles and the charles and th
Other income (specify)	Chian	
	100-100-100-100-100-100-100-100-100-100	y etheramiya ka
	material desiration of the second sec	
	u de la companya de l	in the second se
Total other inco	me as specified	
	Total Income	`
		· · · · · · · · · · · · · · · · · · ·
Expenditure		
Benefits to members		
Administrative expenses and other expenditure (as at page 10)	Carried Constitution of the Constitution of th	
·	otal Expenditure	
	2	
Surplus (De	ficit) for the year	
Amount of fund at b	eginning of year	
Amount of fund at the end of year (as	Balance Sheet)	
		-
Number of members contribution	ng at end of year	

FUND 4			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	~	
		Total Income	r.
Expenditure			
Expenditure	Benefits to members		,
	Administrative expenses and other expenditure (as at page 10)		
	•	tal Expenditure	
		- 1	
	Surplus (Defi	cit) for the year	
	Amount of fund at be	ginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributing	g at end of year	

FUND 5			Fund Accoun
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		3.	
	,		
	Total other inco	me as specified	***************************************
		Total Income	
		2 10 100 2 - X 2 2 10 10 2 2 2 2 10.	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page	. ·	
	10)	del l'accessor d'étables	
	10	tal Expenditure	
	Cumbro (Doff	nitt fan tha man	T.
	Amount of fund at be	cit) for the year	<u></u>
	Amount of fund at the end of year (as		
	tundani di tundani di your (ub		Laurinianianianianiani
	Number of members contributing	g at end of year	

FUND 6			Fund Account
Name:		£	ξ
Income		and extraction to the state of	Company and the contract of th
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inco	ne as specified	
		Total Income	Periodical cithesis demanda in committees of \$50,000 and completely such committees of contract account account
Expenditure			<u> </u>
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	То	tal Expenditure	7D-1-1111111111111111111111111111111111
			<u> </u>
	Surplus (Defi	cit) for the year	-
	Amount of fund at be		
	Amount of fund at the end of year (as	Balance Sheet)	WR TEAU PROPERTY CO.
		4 5 6	
	Number of members contributing	g at end of year	NOTICE AND

FUND 7			Fund Account
Name:		£	£
Income			
	From members		Windowski wy
	Investment income (as at page 12)		
	Other income (specify)		
			Lucean Cities
			Calabami Calabami
			California
	Total other inco	me as specified	WEIGHT OF THE PROPERTY OF THE
		Total Income	
_			Transfer of the state of the st
Expenditure	Daniel Charles and a second and		
	Benefits to members Administrative expenses and other expenditure (as at page	· management of the control of the c	- Average of the state of the s
	10)		
	•	tal Expenditure	
			<u>p</u> .
	Surplus (Def	icit) for the year	<u></u>
	Amount of fund at be	eginning of year	
	Amount of fund at the end of year (as	Balance Sheet)	
	Number of members contributin	g at end of year	en e

	(see notes 26 to 31)		
POLITICAL FU	JND ACCOUNT 1 To be completed by trade unions whi	ich maintain their o	wn fund
		ţ	£
Income	Members contributions and levies		
	Investment income (as at page 12) Other income (specify)		
		and a constant of the constant	
	Total other in	ncome 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	
	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)	
		1	
	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 mer political fund	nbers at end of year who have completed an exemption notice and do not therefore of	contribute to the	
POLITICAL FU	IND ACCOUNT 2 To be completed by trade unions which act as	components of a c	entral 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)		
	I otal other in	ncome 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 evnenditure	

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

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

Amount held on behalf of central political fund at end of year

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)

(See Holes 32 and 33)	1
Administrative	£
Expenses	
Remuneration and expenses of staff	55,449
Salaries and Wages included in above £52,796	
Auditors' fees	1,300
Legal and Professional fees	1,907
Advertising	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	ir in a same
Expenses of conferences	
Other administrative expenses (specify)	
Travel and Meetings	860
Sundries	1,100
Inter	2,400
Other Outgoings	
Interest payable:	arginaria de la compania del compania del compania de la compania del compania del compania de la compania del c
Bank loans (including overdrafts)	
Mortgages	Salari ya mana
Other loans	
Depreciation	301
Taxation	
	microsic Alberty
Outgoings on land and buildings (specify)	Company of the Compan
Other outgoings (specify)	
Bank Charges	206
Total	63,523
Charged to: General Fund (Page 3)	
Fund (Account)	o Common y seamed in
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	63,523

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

Γ		1) 1		1						ļī
Total		СÚ			:							
	ifits	Value £										
Benefits	Other Benefits	Description										
	Pension Contribution	S CH	2,653									
Employers N.I. contributions		ભા	2,023									
Gross Salary		41	37,065									
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)	;		
	;		
٤	£.i.m.	r	:
	Total in	vestment income	
		•	
Credited to:			
	Gene	ral Fund (Page 3)	
	F	fund (Account)	
	F	und (Account)	
•	F	fund (Account)	
	F	fund (Account)	
	F	fund (Account)	
		Political Fund	::
	Total In	vestment Income	

BALANCE SHEET as at

31st December 2014

(see notes 47 to 50)

Previous Year		£	£
Supplied to the supplied to th	Fixed Assets (at page 14)	902	
Studenties values	Investments (as per analysis on page 15)	Transport variables, and the second variable	
	Quoted (Market value £) Unquoted	advalla e anni Augusti (r.) (ó	Andreas
A CO-SHIP COMMISSION OF THE CO	Total Investments		0
	Other Assets		
e verial de la companya de la compan	Loans to other trade unions	K. v. dinkaliya shakara	
6,505	Sundry debtors	4,770	
23,724	Cash at bank and in hand	22,442	, ,
	Income tax to be recovered		, ·
	Stocks of goods		
	Others (specify)		
30,229	Total of other assets	<u> </u>	27,212
	TO	TAL ASSETS	28,114.00
	Fund (Account)		
	Fund (Account)		,
	Fund (Account)		
	Superannuation Fund (Account)	· .	
	Political Fund (Account)	<u>.</u>	
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other	<u>.</u>	· :
	Bank overdraft	/ -	
	Tax payable		
	Sundry creditors		
1,200	Accrued expenses		1,300
,	Provisions		7
	Other liabilities		
1,200	TOTAL	_ LIABILITIES	1,300
29,029		AL ASSETS	26,814
			40,017

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Building Freehold Leasehold £	Furniture and £ Equipmen £	Vehicles	Not used for union business £	Total £
Cost or Valuation		i movement and in processing the second	September 1995	y may come a com	in control to the con
At start of year				- Paraminian de la companya de la co	
Additions		1,20	13	(verezontacionis)	
Disposals				TI, CT CALCARTER TO THE TIME T	
Revaluation/Transfer					
S					
At end of year		1,20	13		
			A A P CORT IN THE SECOND CONTRACTOR AND A SECOND CONTRACTOR ASSECTATION AND A SECOND CONTRACTOR ASSECTATION ASSECT		<u> </u>
Accumulated Depreciation At start of year					
Charges for year		30	1		
Disposals					
Revaluation/Transfer	Action and the second				
s			and the second s		
At end of year		30	1		
	min of minimum and				
Net book value at		ASSESSMENT AS \$1.0 And Advantage of the control of			
end of year		90	2		
•					·
Net book value at				6077878178100000000000000000000000000000	
end of previous year			Participant of the Control of the Co		

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political	Political Fund
A CONTRACTOR OF THE CONTRACTOR		Funds £	£
endominario moderna e para del como del	Equities (e.g. Shares)		
	Government Securities (Gilts)		
odernamenteriore opposite de la constanta de l	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet) Market Value of Quoted Investment		
Marie de la compositorio della compositorio della compositorio della compositorio della c			
UNQUOTED	Equities	Solding and the solding and th	
	Government Securities (Gilts)	The state of the s	
	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 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 NUMB 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 SHAF	REHOLDERS	

SUMMARY SHEET (see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME		2000	
From Members	69,300		69,300
From Investments			÷
Other Income (including increases by revaluation of assets)			
Total Income	69,300		69,300
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	71,515	ng gryype namada	71,515
Funds at beginning of year			
(including reserves)	29,029		29,029
Funds at end of year (including reserves)	26,814		26,814
ASSETS			and the second s
	Fixed Assets	Communicación de la Commun	902
	Investment Assets	Commence of the second	
	Other Assets	handalan	27,212
		Total Assets	28,114
LIABILITIES		Total Liabilities	1,300
NET ASSETS (Total Assets less Total Liabilities)			26,814

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	
	Section of the sectio
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	Selection and a second control of the second
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	en den en e

ACCOUNTING POLICIES

(see notes 74 and 75)

(See notes 74 and 75)				
See attached				
				A CONTRACTOR OF THE CONTRACTOR
				E PORTO
				tation produce
SIGNATURES TO THE ANNU	JAL RET	UR	N	
(see notes 76 and 77)	ntained in the	retur	n.	
	communicación de la companiente de la c	tenerjenen	 malfaminima faminima incidence	
Secretary's Signature: One of the control of the c		hould b	e stated)	
Name:Mr Dominic Cooper Name:	Mr Michael Ha	rdwar	e	
Date: 12 MARCH 2015 Date:_/	Marl 6	Z	275	
CHECK LIST				
(see notes 78 to 80)				
(please tick as appropriate	e)			
IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	\boxtimes	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN	YES	\boxtimes	NO	
COMPLETED? (see Page 2 and Note 12)		K 2	1.62	
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES		NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES		NO	
IS A RULE BOOK ENCLOSED?	YES		NO	
(see Notes 8 and 78) A MEMBER'S STATEMENT IS:	ENCLOSE	П	TO FOLLOW	
(see Note 80) HAS THE SUMMARY SHEET BEEN COMPLETED	YES		NO	

(see Page 17 and Notes 7 and 59)

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
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
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)
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			SAME SAME
			SALES CONTRACTOR OF THE PARTY O
			SECTION STATES
			STATE STATE OF THE PARTY OF THE
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			Branch Co.
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Signature(s) of auditor or auditors:	SoulsLLP		the Contraction of the Contracti
Nama(a):	Mr S Narula	· []	STREET, LAST
Name(s):	IVII O IValula		HANNET HERE
Profession(s) or Calling(s):	FCA		STREET, SQUARE
, , <u> </u>			PRECISORERED
Address(es):	3 Locks Yard		per steppensky
	High Street Sevenoaks, Kent		S COMPANIES OF STREET
	TN13 1LT		THE PROPERTY.
	TO THE TOTAL THE STATE OF THE S	•	 SERVE SANGERO
Date:	12th March 2015	Ì	microspection.
Contact name and telephone number:	01732 742089		WHITE STATES THE
•			Green value

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 2014 Accounts



The Institute of Journalists TRADE UNION

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 2014 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 £37,065 and a pension contribution of £2,653. 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 2014

THE INSTITUTE OF JOURNALISTS TRADE UNION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2014

	2014 £	£	2013 £	£
INCOME Contributions Receivable Miscellaneous income -	69,300	69,300	75,600	75,600
EXPENDITURE		05/300		. 5,000
Salary Costs Pension Contributions	52,796 2,653		55,659 2,605	
Travel & Meetings	860		1,046	
Insurance and subscriptions	2,304		2,582	
Intern	2,400		<i>'</i> -	
Sundry	1,100		1,523	
Legal & Professional Fees	7,595		997	
Depreciation on assets	301		-	
Auditors Remuneration	1,300		1,200	
Bank charges	206		207	
		71,515		65,819
SURPLUS/(DEFICIT) OF I	NCOME			

OVER EXPENDITURE (2,215)9,781

BALANCE SHEET AS AT 31ST DECEMBER 2014

FIXED ASSETS	2014 £	2013 £
Tangible Assets	902	0
CURRENT ASSETS Debtors Cash at bank	4,770 22,442 27,212	6,505 23,724 30,229
CURRENT LIABILITIES Creditors due within one year	1,300	1,200
NET CURRENT ASSETS/(LIABILITIES) 25,912	29,029
TOTAL ASSETS LESS CURRENT LIABILITIE	S 26,814	29,029
REPRESENTED BY: Brought forward Surplus/(Deficit) for year	29,029 (2,215)	19,248 9,781
Retained Fund	26,814	29,029
Approved By:		
Dominic Cooper General Secretary	Michael Hardware Hon. Treasurer	

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

We have audited the financial statements of Institute of Journalists Trade Union for the year ended 31 December 2014 on pages three to four. 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 Institute's members, as a body. Our audit work has been undertaken so that we might state to the Institute's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Institute and the Institute's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Council and auditors

As explained more fully in the Statement of Council's Responsibilities set out on page two, the Council is responsible for the preparation of 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 International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations Act (Consolidation) 1992 (Amended).

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 Institute's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Council 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.

Going Concern

The Institute 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.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Institute's affairs as at 31 December 2014 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

Samuels LLP

Chartered Accountants and Registered Auditors 3 Locks Yard, High Street, Sevenoaks, Kent, TN13 1LT Dated: 28 March 2015

Institute of Journalists Trade Union Notes to the Financial Statements for the Year Ended 31 December 2014

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Contributions receivable

The contributions receivable from the Chartered Institute of Journalists allow the Trade Union to operate efficiently and effectively. They include contribution towards labour costs for the employees employed by the Trade 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 Trade 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 Equipment - 25% reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The Institute operates a defined contribution pension scheme. Contributions payable to the Institute's pension scheme are charged to the profit and loss account in the period to which they relate.

2. OPERATING (DEFICIT)/SURPLUS

The operating deficit (2013 - operating surplus) is stated after charging:

	31.12.14	31.12.13
	£	£
Depreciation - owned assets	301	-
Auditors Remuneration	1,300	1,200
Pension costs	2,653	2,605

3. TAXATION

Analysis of the tax charge No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2014 nor for the year ended 31 December 2013.

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
COST	£
Additions	1,203
At 31 December 2014	1,203
DEPRECIATION	
Charge for year	301
At 31 December 2014	301
NET BOOK VALUE	
At 31 December 2014	902

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4,770	6.505
Prepayments and accrued income	1,506	906
Other Debtors	12	4,080
Social Security and other tax	3,252	1,519
	£	£
	31.12.14	31.12.13

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.14	31.12.13
	£	£
Accrued Expenses	1,300	1,200

7. RESERVES

Income and expenditure account

	£
At 1 January 2014	29,029
Deficit for the year	(2,215)
At 31 December 2014	26,814

8. RELATED PARTY DISCLOSURES

The ultimate controlling party is The Chartered Institute of Journalists, who fund The Institute of Journalists Trade Union.

During the year, The Chartered Institute of Journalists contributed £69,300 to the Institute of Journalists (2013 - £75,600). The contributions received from the Chartered Institute of Journalists allow the Trade Union to operate efficiently and effectively. Also during the year, the Institute of Journalists Trade Union jointly paid towards the refurbishment expenses for 2 Dock Offices, which is owned by the Chartered Institute of Journalists. The £1,100 of items has been included within Sundry in the accounts.

The Institute of Journalists (TU) 2 Dock Offices

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