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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 2014
List no:	738T
Head or Main Office:	2 Dock Offices, Surry Quays Road. London. SE16 2XU
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click 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

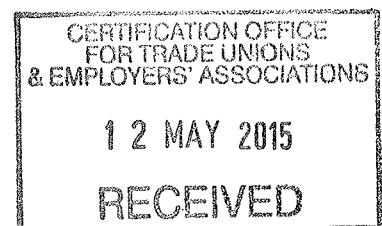
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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
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



(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	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:

	1
Number of members at end of year contributing to the General Fund	1210

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
President	Charlie Harris	Paul Leighton	Feb 2014
Vice-President	Paul Leighton	Left vacant	Feb 2014

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:

GENERAL FUND

(see notes 13 to 18)

	£	£
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)	69,300	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		69,300
		TOTAL INCOME
		69,300
EXPENDITURE		
Benefits to members (as at page 5)		7,992
Administrative expenses (as at page 10)		63,523
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		71,515
Taxation		
		TOTAL EXPENDITURE
		71,515 72,447
Surplus (deficit) for year		(2,215)
Amount of general fund at beginning of year		29,029
Amount of general fund at end of year		26,814

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Insurance and Subscriptions Legal Fees	2,304 5,688	brought forward Education and Training services	7,992
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	7,992	Total (should agree with figure in General Fund)	7,992

(see notes 26 to 31)

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

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

	£
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)	
Expenses of conferences	
Other administrative expenses (specify)	
Travel and Meetings	860
Sundries	1,100
Inter	2,400
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	301
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charges	206
Total	63,523
Charged to:	
General Fund (Page 3)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	63,523

BALANCE SHEET as at 31st December 2014

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)	902	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		0
	Other Assets		
	Loans to other trade unions		
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		27,212
	TOTAL ASSETS		28,114.00
	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		
1,200	Accrued expenses		1,300
	Provisions		
	Other liabilities		
1,200	TOTAL LIABILITIES		1,300
29,029	TOTAL ASSETS		26,814

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year						
Additions			1,203			
Disposals						
Revaluation/Transfer s						
At end of year			1,203			
Accumulated Depreciation						
At start of year						
Charges for year			301			
Disposals						
Revaluation/Transfer s						
At end of year			301			
Net book value at end of year			902			
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
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)		
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?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" 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 £
INCOME			
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		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			
Fixed Assets			902
Investment Assets			
Other Assets			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

ACCOUNTING POLICIES

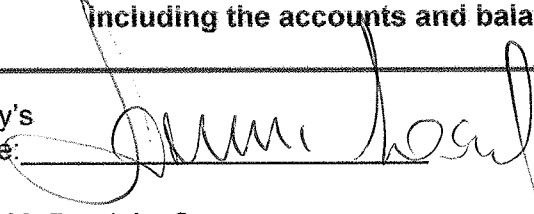
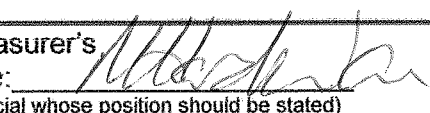
(see notes 74 and 75)

See attached

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>Mr Dominic Cooper</u> Date: <u>12 MARCH 2015</u>	Hon. Treasurer's Signature: <u></u> <small>(or other official whose position should be stated)</small> Name: <u>Mr Michael Hardware</u> Date: <u>March 6, 2015</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

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)

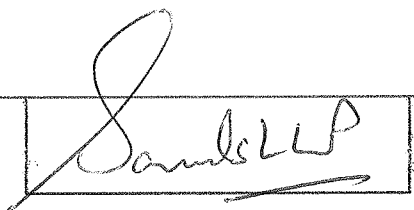
YES

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:



Name(s):

Mr S Narula

Profession(s) or Calling(s):

FCA

Address(es):

3 Locks Yard
High Street
Sevenoaks, Kent
TN13 1LT

Date:

12th March 2015

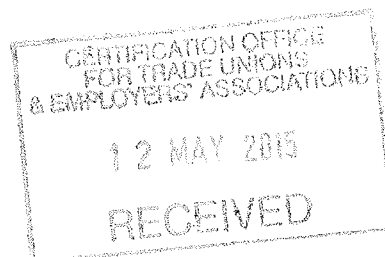
Contact name and telephone number:

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 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.

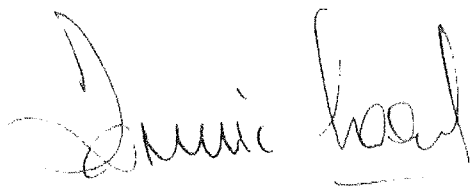
The General Secretary, the only full-time official of the IoJ(TU) receives an annual salary of £37,065 and a pension contribution of £2,653. He receives expenses and allowances on the same basis as the lay officers. He does not have a car provided by the IoJ(TU), nor indeed benefits of any other kind.

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	69,300	75,600	
Miscellaneous income -			
	69,300	75,600	
EXPENDITURE			
Salary Costs	52,796	55,659	
Pension Contributions	2,653	2,605	
Travel & Meetings	860	1,046	
Insurance and subscriptions	2,304	2,582	
Intern	2,400	-	
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 INCOME OVER EXPENDITURE	(2,215)	9,781	

BALANCE SHEET AS AT 31ST DECEMBER 2014

	2014	2013
	£	£
FIXED ASSETS		
Tangible Assets	902	0
CURRENT ASSETS		
Debtors	4,770	6,505
Cash at bank	22,442	23,724
	27,212	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 LIABILITIES	26,814	29,029
REPRESENTED BY:		
Brought forward	29,029	19,248
Surplus/(Deficit) for year	(2,215)	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

	31.12.14	31.12.13
	£	£
Social Security and other tax	3,252	1,519
Other Debtors	12	4,080
Prepayments and accrued income	1,506	906
	4,770	6,505

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
Surrey Quays Road
London
SE16 2XU

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