

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

NATIONAL UNION OF JOURNALISTS

Year ended:

30 SEPTEMBER 2016

List no:

197T

Head or Main Office:

HEADLAND HOUSE
72 ACTON STREET
LONDON
WC1X 9NB

Website address (if available)

WWW.NUJ.ORG.UK

Has the address changed during the year to which the return relates?

Yes



No



(Click the appropriate box)

General Secretary:

MICHELLE STANISTREET

Telephone Number:

02078433700

Contact name for queries regarding

BERNARD ROCHE

Telephone Number:

02078433700

E-mail:

BERNARDR@NUJ.ORG.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 June 2016)

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	14,263	552	1,697	467	16,979
FEMALE	9,188	285	847	247	10,567
TOTAL	23,451	837	2,544	714	A 27,546

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

49

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

23,930

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(JOINT)	ANDY SMITH	TIM DAWSON	17/4/16
PRESIDENT(JOINT)	ADAM CHRISTIE		17/4/16
VICE PRESIDENT	TIM DAWSON	SIAN JONES	17/4/16
HON GEN TREASURER			NO CHANGE

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:

NATIONAL EXECUTIVE COUNCIL 2016-18 – NEW LIST OF MEMBERS

BLACK MEMBERS (1) Arjum Wajid	GEOGRAPHICAL SEATS (See figures in brackets for number of seats to be elected)
DISABLED MEMBERS (1) Natasha Hirst	CONTINENTAL EUROPE (1) Phil Hunt
INDUSTRIAL SEATS (ALL ONE SEAT)	EAST ANGLIA (1) John Barsby
BOOKS Andy Smith	LONDON (4) Laura Downes Pennie Quinton Alex MacDonald Pierre Vicary
BROADCASTING Tory Blair JS Adam Bowen JS	MIDLANDS OF ENGLAND (1) Diana Peasey
FREELANCE Tim Dawson	NORTHERN IRELAND (1) Anton McCabe JS Ciarán Ó Maoláin JS
MAGAZINES Liz Else JS Alan Gibson JS	NORTH EAST ENGLAND (1) Adam Christie
NEW MEDIA Donnacha Delong JS Christina Zaba JS	NORTH WEST ENGLAND (1) Christopher Frost
NEWSPAPERS & AGENCIES Steve Bird	REPUBLIC OF IRELAND (2) Paula Geraghty JS Emma O'Kelly JS Barry McCall
PHOTOGRAPHERS Nick McGowan Lowe	SCOTLAND(2) John Matthews James Doherty
PR AND INFORMATION Sian Jones	SOUTH EAST ENGLAND (3) Jim Boumelha Janos Gal Vacant
	SOUTH WEST ENGLAND (1) Tim Lezard
	WALES (1) Paul Scott

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		4,688,271
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		4,688,271
Investment income (as at page 12)		29,428
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,324,515	
Total of other income (as at page 4)		3,324,515
		8,042,214
	TOTAL INCOME	
EXPENDITURE		
Benefits to members (as at page 5)		511,992
Administrative expenses (as at page 10)		8,160,715
Federation and other bodies (specify)		
IFJ/EFJ	79,544	
TUC	80,607	
OTHERS	59,438	
Total expenditure Federation and other bodies		219,589
Taxation		
	TOTAL EXPENDITURE	8,892,296
		(850,082)
Surplus (deficit) for year		
		498,783
Amount of general fund at beginning of year		
		(351,299)
Amount of general fund at end of year		

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
LEGAL SERVICES	47,847	
JOURNALIST MAGAZINE	4,860	
OTHER REIMBURSEMENTS	227	
VAT RECOVERED	23,443	
REVALUATION OF LAND AND BUILDINGS	967,945	
FAIR VALUE GAINS ON INVESTMENT PROPERTY	2,280,193	
TOTAL OTHER INCOME		3,324,515
TOTAL OF ALL OTHER INCOME		3,324,515

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues LEGAL ASSISTANCE	298,415	brought forward Education and Training services PROFESSIONAL TRAINING TU TRAINING	461,520 (1,882) 22,292
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications JOURNALIST MAGAZINE	159,085	Salary Costs	
Advisory Services		Other Benefits and Grants (specify) MEMBERSHIP CARDS	30,062
Dispute Benefits			
Other Cash Payments FUNERAL BENEFITS UNEMPLOYMENT BENEFITS	3,000 1,020		
carried forward	461,520	Total (should agree with figure in General Fund)	511,992

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	FIGHTING FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		1,040,431
	Amount of fund at the end of year (as Balance Sheet)		1,040,431
	Number of members contributing at end of year		23,930

FUND 3		Fund Account	
Name:	BRANCHES MANAGEMENT FUND	£	£
Income			
	From members		79,608
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		79,608
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		80,857
	Total Expenditure		80,857
	Surplus (Deficit) for the year		(1,249)
	Amount of fund at beginning of year		363,995
	Amount of fund at the end of year (as Balance Sheet)		362,746
	Number of members contributing at end of year		23,930

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 5		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(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		2,312,176
Salaries and Wages included in above	£1,998,411	
Auditors' fees		29,823
Legal and Professional fees		32,571
Occupancy costs		490,852
Stationery, printing, postage, telephone, etc.		59,367
Expenses of Executive Committee (Head Office)		62,189
Expenses of conferences		132,620
Other administrative expenses (specify)		
REGIONAL OFFICES		140,606
BRANCH COSTS		80,857
OTHERS		472,511
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Deferred Taxation		169,000
Outgoings on land and buildings (specify)		
Donations to Charities		25,000
Other outgoings (specify)		
Defined Benefit Pension Scheme adjustments		4,234,000
	Total	8,241,572
Charged to:	General Fund (Page 3)	8,160,715
	Fund (Account2)	
	Fund (Account3)	80,857
	Fund (Account)	
	Fund (Account)	
	Total	8,241,572

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions s £	Other Benefits		
				Description	Value £	
GENERAL SECRETARY	67,660	7,604	5,085	CAR BENEFIT	2,144	82,493
PRESIDENT	NIL	NIL	NIL	NIL	NIL	NIL
VICE PRESIDENT	NIL	NIL	NIL	NIL	NIL	NIL
HON GEN TREASURER	NIL	NIL	NIL	NIL	NIL	NIL

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			29,428
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)			
		Total investment income	29,428
Credited to:			
		General Fund (Page 3)	29,428
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	29,428

BALANCE SHEET as at 30 SEPTEMBER 2016

(see notes 47 to 50)

Previous Year		£	£
1,328,069	Fixed Assets (at page 14)		3,067,147
	Investments (as per analysis on page 15)		
3,550	Quoted (Market value £)		
3,018,600	Unquoted		7,115,353
4,350,219	Total Investments		10,182,500
	Other Assets		
	Loans to other trade unions		
168,846	Sundry debtors		473,483
2,245,450	Cash at bank and in hand		1,072,869
	Income tax to be recovered		
	Stocks of goods		
1,520,000	Deferred Tax		1,913,000
3,934,296	Total of other assets		3,459,352
8,284,515	TOTAL ASSETS		13,641,852
498,783	Fund (Account 1)		(351,299)
1,040,431	Fund (Account 2)		1,040,431
363,995	Fund (Account 3)		362,746
	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		
49,558	Income Tax payable		73,784
4,233	Sundry creditors		795,686
457,515	Accrued expenses		1,133,504
5,837,000	Pension Liability Provision		9,992,000
33,000	Deferred Tax		595,000
6,381,306	TOTAL LIABILITIES		12,589,974
8,284,515	TOTAL ASSETS		13,641,852

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Property, Plant and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			1,328,069			
Additions			771,133			
Disposals						
Revaluation/Transfer s			967,945			
At end of year			3,067,147			
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
Net book value at end of year			3,067,147			
Net book value at end of previous year			1,328,069			

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)		
INVESTMENT PROPERTY	7,115,353	
TOTAL UNQUOTED (as Balance Sheet)	7,115,353	
Market Value of Unquoted Investments	7,115,353	

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 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

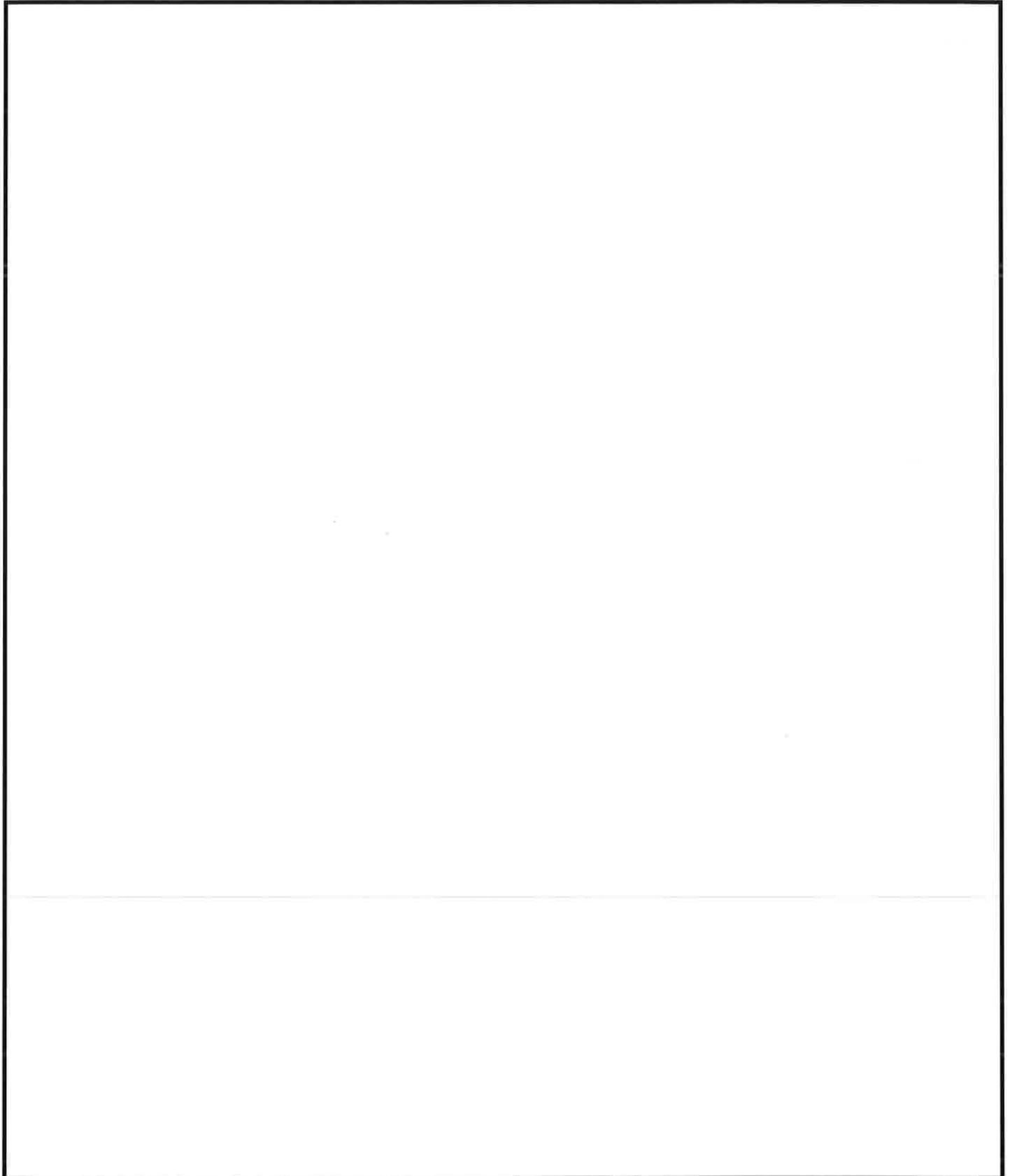
(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	4,767,879		4,767,879
From Investments	29,428		29,428
Other Income (including increases by revaluation of assets)	3,324,515		3,324,515
Total Income	8,121,822		8,121,822
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	8,973,153		8,973,153
Funds at beginning of year (including reserves)	1,903,209		1,903,209
Funds at end of year (including reserves)	1,051,878		1,051,878
ASSETS			
Fixed Assets			3,067,147
Investment Assets			7,115,353
Other Assets			3,459,352
		Total Assets	13,641,852
LIABILITIES			
		Total Liabilities	12,589,974
NET ASSETS (Total Assets less Total Liabilities)			1,051,878

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.



**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

1. ACCOUNTING POLICIES**BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and UK Generally Accepted Practice and under the historical cost convention, modified to include the revaluation of freehold properties, and to include investment properties at fair value.

GOING CONCERN

The Union had a deficit of £851,331 for the year but positive funds of £1,051,878 after a revaluation of freehold property in the year. The Union's pension deficit is more fully explained in note 13. After a full consultation period, the Union decided with agreement of the Staff Unions to close the Defined Benefit scheme to new accrual with effect from 31 December 2013. This should limit the growth and eventually permanently reduce the future increase of pension scheme liabilities. The Union agreed to increase its contribution to deficit funding to £70,000 p.a. and bear all associated administrative costs with effect from 1 January 2014 and the Trustees have agreed their recovery plan with the Pensions Regulator. The scheme will be subject to triennial actuarial valuations and it is not possible to forecast with any accuracy if any additional contributions will be required to reduce the pension deficit further. Given these unknowns and the potential size of the deficit, it could be considered that there is a material uncertainty on the ability of the Union to continue as a going concern.

In addition the Union had net current assets at 30 September 2016 of £1,456,378 after providing for the balance of the Headland House refurbishment costs, which is due to be completed early in the new financial year. Unity Trust Bank plc have provided the Union with an overdraft facility of up to £600,000 in November 2016 to cover the shortfall in net current assets.

The National Officers have considered these uncertainties and the steps taken to deal with the pension scheme deficit and the shortfall in net current assets and are satisfied that the Union has sufficient resources to maintain its operations for at least the 12 month period following approval of these financial statements. Accordingly the going concern basis has been used in preparing these financial statements.

FUNCTIONAL AND PRESENTATIONAL CURRENCIES

The financial statements are presented in sterling which is also the functional currency of the Union.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

1. ACCOUNTING POLICIES (continued)

RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In preparing the accounts, the trustees have considered whether, in applying the accounting policies required by FRS 102, a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and surplus for the year is provided with the surplus for the year under previous GAAP.

RECONCILIATION OF FUNDS

	Notes	1 October 2014 £'000	30 September 2015 £'000
Total funds under previous UK GAAP		(1,353)	(1,550)
Employee compensated absences accrual	(a)	(94)	(94)
Revaluation of freehold property to fair value on fair value gains	(b)	2,038	2,060
Recognition of deferred tax provision		(5)	(33)
Recognition of deferred tax on actuarial losses in defined benefit pension scheme	(c)	1,430	1,520
Total effect of transition to FRS 102		3,369	3,453
Total funds after transition to FRS 102		2,016	1,903

RECONCILIATION OF COMPREHENSIVE INCOME

	Notes	Year Ended 30 September 2015 £'000
Deficit for the year after tax under previous UK GAAP		(197)
Deferred tax on defined benefit pension scheme	(c)	90
Reversal of previously charged depreciation	(b)	22
Deferred taxation on revaluation to fair value	(d)	(28)
Total effect of transition to FRS 102		84
Total comprehensive income for the year		(113)

a) Recognition of short term employment benefits

No provision for short term employment benefits such as holiday pay were made under the previous UK GAAP and they were instead recognised when paid. Under FRS 102 the costs of short-term employee benefits are recognised as service is received. The expected cost of any unused entitlement is recognised in the period in which the employee's services are received.

b) Revaluation of freehold property to fair value

The Union has elected to revalue the freehold property to fair value on the date of transition.

c) Change in recognition of defined benefit plan finance costs

Under previous UK GAAP an expected return on defined benefit plan assets was recognised in comprehensive income. FRS 102 requires the recognition in the Statement of Comprehensive Income, of a net interest cost based on the net defined benefit liability using the discount rate applied to the defined benefit obligation. Deferred tax has been recognised on the accumulated actuarial losses.

d) Recognition of deferred taxation charge

As the Union has elected to revalue the freehold property to fair value on the date of transition, a deferred tax on investment property gains is recognised.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

1. ACCOUNTING POLICIES (continued)**CONTRIBUTIONS**

Contributions from members are shown in the accounts on the basis of cash received by head office, no account being taken of members' arrears at the balance sheet date.

INVESTMENT PROPERTIES

Headland House, the freehold property owned by the Union has been refurbished during the year. Following a valuation carried out by Brunton Knowles, property consultants, on behalf of Unity Trust Bank plc on 5 October 2016 the fair value has been apportioned between investment property and tangible fixed assets based on the floor area occupied by the NUJ and the floor area available for leasing to 3rd parties.

Investment properties are initially measured at cost and subsequently measured at fair value whilst a reliable measure of fair value is available without undue cost or effort. Changes in fair value are recognised in profit or loss.

REVALUATION OF PROPERTIES

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in profit or loss or a revaluation loss exceeds the accumulated revaluation gains recognised in equity, such gains and losses are recognised in profit or loss.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land and investment properties, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows-

Furniture and equipment	15 years
-------------------------	----------

OPERATING LEASES

Rentals payable under operating leases are charged on a straight-line basis over the term of the lease.

Rentals receivable under operating leases are credited on a straight-line basis over the term of the lease.

FOREIGN CURRENCIES

Transactions in foreign currencies are translated into sterling at the rates of exchange ruling on the date transactions occur. Monetary assets and liabilities denominated in foreign currencies are re-translated at the rates ruling at the balance sheet date. All differences arising on the translation of such items are dealt with in the income and expenditure account.

FIXED ASSET INVESTMENTS

Trade investments are classified as financial instruments and accounted for in accordance with the accounting policy at fair value through net income/expenditure.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**1. ACCOUNTING POLICIES (continued)****RETIREMENT BENEFITS**

The NUJ operates two defined benefit pension schemes, one for members in the UK and a cross border scheme for members in the Republic of Ireland. The amount charged to the statement of comprehensive income in respect of pension costs and other post retirement benefits is the interest cost, actuarial return on assets less interest and actuarial gains and losses on defined benefit obligations.

The defined benefit schemes are funded with the assets held separately from the Union in separate trustee administered funds. Full actuarial valuations by a professional qualified actuary are obtained at least every three years and updated to reflect current conditions at each balance sheet date. The pension schemes' assets are measured at fair value. The pension schemes' liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency. A pension scheme asset is recognised in the balance sheet only to the extent that the trustees have agreed a refund from the scheme at the balance sheet date. A pension scheme liability is recognised to the extent that the Union has a legal or constructive obligation to settle the liability.

The defined benefit schemes referred to above were closed to future accrual on 31 December 2013.

On 1 January 2014 the Union set up two defined contribution schemes, one with IFG for staff based in Ireland and one with Legal & General for staff based in the UK. The Union contributes 9% (formerly 8%) of pensionable salaries to both of these schemes for members of staff who have joined one of these schemes.

FINANCIAL INSTRUMENTS

The Union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions of the instrument, and are offset only when the Union currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

FINANCIAL ASSETS

Trade and other debtors (including accrued income) which are recoverable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

FINANCIAL LIABILITIES

Financial liabilities are classified as liabilities according to the substance of the contractual arrangements entered into.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Accounting estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Union makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the defined benefit pension liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 13 will impact the carrying amount of the pension liability.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

1. ACCOUNTING POLICIES (continued)**TAXATION**

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled based on tax rates that have been enacted or substantively enacted by the reporting date.

Deferred tax liabilities are recognised in respect of all timing differences that exist at the reporting date. Timing differences are differences between taxable profits and total comprehensive income that arise from the inclusion of income and expenses in tax assessments in different periods from their recognition in the financial statements.

For non-depreciable assets measured using the revaluation model and investment properties measured at fair value (except investment property with a limited useful life held by the Union to consume substantially all of its economic benefits), deferred tax is measured using the tax rates and allowances that apply to the sale of the asset or property.

Deferred tax is charged or credited in profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

2.	STAFF COSTS	2016	2015
		£	£
	Staff remuneration	1,627,939	1,615,358
	National Insurance	168,190	171,112
	Pension costs	255,306	228,796
	Sundry costs	119,741	86,031
		2,171,176	2,101,297
		2,171,176	2,101,297

3.	STAFF NUMBERS	2016	2015
		No.	No.
	The average number of persons employed by the NUJ during the year	39	40
		39	40

4.	OFFICIAL SALARIES	2016	2015
	The annual rates of pay for officials are as follows:		
	General Secretary	£67,160	£66,221
	Assistant General Secretary (Ireland)	€81,386	€75,855
	National Organiser	£54,448	£53,697
	National Organiser - Scotland	£50,848	£50,097
	Regional Organiser	£48,515	£47,798
	Assistant Organiser (Basic)	£39,194	£37,588
	Organiser (Ireland)	€76,779	€71,561
	Assistant Organiser (Ireland)	€50,089	€47,342
		£67,160	£66,221

5. TAXATION

Taxation for the year is chargeable on investment income, capital gains and other non-trading taxable income less provident benefits and on any trading profits. There is no charge for the year as provident benefits exceed the investment income and capital gains and there are no profitable trading activities.

6. KEY MANAGEMENT PERSONNEL

Key management personnel are the general secretary, assistant general secretary, head of finance and membership, and head of personnel and administration together with the national officers: president, vice president and honorary general treasurer.

The national officers are all unpaid lay members and the remuneration of the Union employees are fixed in accordance with the NUJ chapel and GMB staff agreements.

The total gross pay including employers national insurance contributions was £238,543 (2015: £252,533).

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

7. TANGIBLE FIXED ASSETS

	Property, Plant & Equipment £
Fair Value:	
1 October 2015	1,328,069
Additions at cost	771,133
Fair value adjustment	967,945
30 September 2016	<u>3,067,147</u>
Fair Value:	
30 September 2016	<u>3,067,147</u>
30 September 2015	<u>1,328,069</u>

A legal charge against the Union's land and buildings (Headland House) exists against the Unity Trust Bank overdraft facility.

8. INVESTMENT PROPERTIES

	Investment Property £
Fair Value:	
1 October 2015	3,018,600
Additions at cost	1,816,560
Fair value adjustment	2,280,193
30 September 2016	<u>7,115,353</u>
Fair Value:	
At 30 September 2016	<u>7,115,353</u>
At 30 September 2015	<u>3,018,600</u>

9. BALANCES WITH BRANCHES

The balances with branches represent branch bank accounts held at Unity Trust Bank plc.

	2016 £	2015 £
10. DEBTORS		
Sundry Debtors	289,803	92,439
Prepayments	183,680	76,407
Deferred tax asset	1,913,000	1,520,000
	<u>2,386,483</u>	<u>1,688,846</u>

The deferred tax asset relates to the retirement benefit obligation and will reverse once the actuarial loss is extinguished.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

	2016	2015
	£	£
11. CREDITORS: Amounts falling due within one year		
Sundry creditors	795,686	4,233
Accruals and deferred income	1,133,504	457,515
Other taxes and social security	73,784	49,558
	<u>2,002,974</u>	<u>511,306</u>
	<u><u>2,002,974</u></u>	<u><u>511,306</u></u>
12. DEFERRED TAXATION PROVISION		
	2016	2015
	£	£
Deferred tax provision	595,000	33,000
	<u>595,000</u>	<u>33,000</u>
	<u><u>595,000</u></u>	<u><u>33,000</u></u>

Deferred tax provision arises on the fair value gains on investment property and tangible property assets.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

13. RETIREMENT BENEFITS

The NUJ operates two defined benefit pension schemes, one for members in the UK and one for members in the Republic of Ireland. The schemes' assets are held separately from those of the NUJ in independently administered funds.

A liability is recognised in the balance sheet in respect of the defined benefit schemes which represents the present value of the defined benefit obligations at the balance sheet date less the fair value of the schemes' assets. A full valuation of the liability of the UK scheme is calculated by an independent actuary every three years and updated on an annual basis using the projected unit method. In addition, a full valuation of the liability of the cross border scheme for members in Republic of Ireland scheme is calculated by an independent actuary every year using the projected unit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are recognised in the profit and loss account in the year in which they arise.

The principal assumptions for both schemes at the balance sheet date were:

	At 30 September 2016 %	At 30 September 2015 %
Expected rate of retail price inflation	3.1	3.1
Expected rate of consumer price inflation	2.1	2.1
Discount rate applied to the liabilities	2.3	3.8
Pension increases	3.0	3.0
Increase in salaries	n/a	n/a
Mortality before retirement		S2PMA/S2PFA
		CMI_2014_M/F(1.25%)(yob)
Mortality after retirement		S2PMA /S2PFACMI_2014_M/F(1.25%)(yob)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

13. **RETIREMENT BENEFITS (continued)**

Reconciliation to the Statement of Financial Position for the NUJ Staff Pension Schemes:

	2016 £'000	2015 £'000
Market value of assets	19,212	18,092
Present value of DB obligations	(29,204)	(23,929)
Pension liability recognised in the statement of financial position	<u>9,992</u>	<u>5,837</u>

Reconciliation of Staff Pension Scheme assets and Defined Benefit Obligations:

	2016 £'000	2015 £'000
Fair value of assets at start of period	18,092	18,191
Return on assets	1,842	614
Contributions paid by the union	70	70
Benefits paid	(792)	(783)
Fair value of assets at end of period	<u>19,212</u>	<u>18,092</u>

Contributions payable by the Union

As at 1 July 2011, members in the Republic of Ireland were transferred into a new fully funded cross border scheme and as a result the main UK scheme is no longer a cross border scheme. The effect of the separation is that the UK scheme, which had a deficit at the last triennial valuation on 1 January 2013 of £4,437,000, is permitted to reduce the deficit over a period of 15 years 10 months.

The cross border scheme was fully funded at the last annual valuation on 1 January 2015.

The analysis shown in these financial statements presents an aggregation of the two schemes.

The Union closed both schemes to future accrual with effect from 31 December 2013. To eliminate the shortfall the Union agreed to pay deficit contributions of £70,000 p.a. with effect from 1 January 2014. The cross border scheme is fully funded when measured against its Statutory Funding Objective and therefore the Union does not expect to pay any contributions to that scheme at the present time.

The actuarial assumptions include the use of a discount rate equal to the iBoxx Sterling Corporate Bond Index for AA rated stocks with a term greater than 15 years in accordance with FRS 17 requirements. The rate at the year end was 3.80%.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

13. RETIREMENT BENEFITS (Continued)

The amounts recognised in the Statement of Comprehensive Income:

	2016 £'000	2015 £'000
Interest on scheme liabilities (finance cost)	(220)	(187)
Actuarial losses on DB obligations	5,182	921
Actual return on assets less interest	(1,168)	102
Total charge/(credit)	3,794	836

The fair value of the assets of the schemes were:

	2016 £'000	2015 £'000
Equities	4,263	4,014
Bonds	157	358
Gilts	1,933	904
Property	179	102
Cash and derivatives	543	1,297
Other	707	421
Hedge Fund	5,654	5,882
Secured Pension Annuities	5,776	5,114
	19,212	18,092

The Return on the assets was:

	2016 £'000	2015 £'000
Interest Income	674	716
Return on assets less interest income	1,168	(102)
Total return on assets	1,842	614

14. EX-GRATIA PAYMENTS

The Union is committed to making Ex-gratia payments to five former employees. The basis for these payments arises from the introduction of the NUJ Pension Scheme. At the time of retirement a number of employees could only complete a short period of membership within the pension scheme. It was agreed to enhance their pensions on retirement by means of an Ex-gratia payment. The Union is committed to these payments for the lifetime of each individual and at 50% to their surviving spouse. No current or future retiring employee will be paid Ex-gratia payments in order to enhance their retirement pension.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016**

15. RELATED PARTY TRANSACTIONS

During the year the NUJ paid charitable donations of £25,000 (2015: £25,000) to the George Viner Memorial Fund. The Trustees of the George Viner Memorial Fund include Ms M Stanistreet, the NUJ's General Secretary.

Owing to the nature of the Union's operations and the composition of the National Executive Council transactions may take place with organisations in which a member of the National Executive has an interest. All transactions involving such organisations are conducted in accordance with the Union's financial regulations and normal procurement procedures.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2016

16. NOTES TO THE STATEMENT OF CASH FLOWS	2016	2015		
	£	£		
a Reconciliation of surplus to cash generated operations				
Surplus for the year	5,297,552	893,445		
Fair value adjustments	(5,329,266)	-		
Interest paid	-	-		
Depreciation	21,600	21,600		
Loss on write down of investments	3,550	-		
Defined Benefit Pension Scheme Adjustment	140,941	50,000		
Decrease/(Increase) in debtors	(304,637)	1,923		
(Decrease)/Increase in creditors	1,585,372	(14,158)		
Net cash(outflow)/ inflow from activities	<u>1,415,112</u>	<u>952,810</u>		
b Investing activities				
Purchase of fixed assets	(2,587,693)	(46,669)		
Net cash outflow from investing activities	<u>(2,587,693)</u>	<u>(46,669)</u>		
c Analysis of funds				
	1 October 2015 £	Cash flows £	Non-Cash Flows £	30 September 2016 £
Balances with branches	363,995	(1,249)	-	362,746
Cash at bank	1,881,455	(1,171,332)	-	710,123
	<u>2,245,450</u>	<u>(1,172,581)</u>	<u>-</u>	<u>1,072,869</u>
Managed investments	3,550	-	(3,550)	-
Total	<u>2,249,000</u>	<u>(1,172,581)</u>	<u>(3,550)</u>	<u>1,072,869</u>



ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Hon Gen Treasurer Signature: <u></u> Name: John Barsby _____ Date: 13/1/17 _____	President Signature: <u></u> Name: Tim Dawson _____ Date: 13/1/17 _____
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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

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

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

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)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL UNION OF JOURNALISTS

Opinion on financial statements

We have audited the financial statements on pages 6 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements

- give a true and fair view of the state of the NUJ's affairs at 30 September 2016 and of its surplus/(deficit) for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the NUJ in accordance with the requirements of the legislation; or
- a satisfactory system of control over transactions has not been maintained by the NUJ in accordance with the requirements of the legislation; or
- the accounts to which the report relates are not in agreement with the accounting records of the NUJ.

Respective responsibilities of the National Executive Council and auditor

As explained more fully in the National Executive Council's Responsibilities set out on page 3, the National Executive 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 (APB's) Ethical Standards for Auditors.

This report is made solely to the NUJ's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the NUJ'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 NUJ and the NUJ's members as a body, for our audit work, for this report, or for the opinion we have formed.

RSM UK Audit LLP

RSM UK Audit LLP
Chartered Accountants
Statutory Auditor
The Pinnacle
170 Midsummer Boulevard
Milton Keynes
Buckinghamshire
MK9 1BP

Date: 16 February 2017

Year ended 30 September 2016

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 30 SEPTEMBER 2016 AS REQUIRED BY SECTION 32A OF THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income for the year was (including VAT recovered) £4,875,566 (2015: £4,933,314). This amount included payments of £4,767,879 (2015: £4,740,482) in respect of membership of the Union. The Union's total expenditure for the year was £4,883,739 (2015: £4,063,804) plus an adjustment to the pension liability, under FRS 102 reporting an increase in liability of £ 4,155,000 (2015: increase in liability of £1,140,000). The Union does not maintain a political fund.

Salary paid to and other benefits provided to the General Secretary, President and members of the Executive.

The General Secretary, M Stanistreet, was paid a salary of £67,160 (2015: £66,221) and received benefits of £7,229 (2015: £7,392).

The President and members of the Executive were not paid any amounts in respect of salary or benefits.

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 the 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.

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	RSM UK Audit LLP	
Name(s):	RSM UK AUDIT LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	THE PINNACLE 170 MIDSUMMER BOULEVARD MILTON KEYNES MK9 1BP	
Date:	16 February 2017	
Contact name and telephone number:	SARAH MASON 01908687800	

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

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

5. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

6. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 5 or 6 is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES


2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES

If the answer to **either** questions 5 or 6 is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	Ian Robinson
Address	Electoral Reform Services Ltd The Election Centre 33 Clarendon Road London N8 0NW
Date	07.03.17
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909