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FORM AR21

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 2017
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised November 2017)

NATIONAL EXECUTIVE COUNCIL 2018-20 – NEW LIST OF MEMBERS

BLACK MEMBERS (1) Arjum Wajid	<u>GEOGRAPHICAL SEATS</u> (See figures in brackets for number of seats to be elected)
DISABLED MEMBERS (1) Natasha Hirst	CONTINENTAL EUROPE (1) Cailin MacKenzie JS Tony Sheldon JS
<u>INDUSTRIAL SEATS</u> (ALL ONE SEAT)	EAST ANGLIA (1) John Barsby
BOOKS Vacant	LONDON (4) Natasha Bernal Laura Downes Pennie Quinton 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 (Job-Share)	NORTH EAST & YORKSHIRE ENGLAND (1) Adam Christie
NEW MEDIA Christina Zaba	NORTH WEST ENGLAND (1) Chris Frost
NEWSPAPERS & AGENCIES Steve Bird	REPUBLIC OF IRELAND (2) Michael Fisher Gerry Curran
PHOTOGRAPHERS Nick McGowan-Lowe	SCOTLAND (2) James Doherty JS Layla-Roxanne Hill JS John Matthews
PR AND COMMUNICATION Sian Jones	SOUTH EAST ENGLAND (3) Jim Boumelha Richard Palmer Leoni Robertson
	SOUTH WEST ENGLAND (1) Tim Lezard
	WALES (1) Vacant

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	13,928	542	1,624	444	16,538
FEMALE	9,138	275	819	249	10,481
TOTAL	23,066	817	2,443	693	27,019

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

23,250

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

38

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 person's 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			N/C
VICE PRESIDENT			N/C
HON GEN TREASURER			N/C

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		4,684,845
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		4,684,845
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,327,204	
Total of other income (as at page 4)		1,327,204
	TOTAL INCOME	6,012,049
EXPENDITURE		
Benefits to members (as at page 5)		695,092
Administrative expenses (as at page 10)		5,777,391
Federation and other bodies (specify)		
IFJ/EFJ	88,039	
TUC	84,320	
OTHERS	50,340	
Total expenditure Federation and other bodies		222,699
Taxation		
	TOTAL EXPENDITURE	6,695,182
		(683,133)
Surplus (deficit) for year		
		(351,299)
Amount of general fund at beginning of year		
		(1,034,432)
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		
RENTAL INCOME	12,045	
JOURNALIST	6,378	
SUNDRY INCOME	2,202	
VAT RECOVERED	18,935	
ACTUARIAL GAIN ON PENSION LIABILITY	1,268,000	
LEGAL SERVICES	19,644	
TOTAL OTHER INCOME		1,327,204
TOTAL OF ALL OTHER INCOME		1,327,204

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues LEGAL ASSISTANCE	481,533	brought forward Education and Training services PROFESSIONAL TRAINING TRADE UNION TRAINING	624,940 (4,047) 36,731
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications JOURNALIST MAGAZINE	140,601	Salary Costs	
Advisory Services		Other Benefits and Grants (specify) MEMBERSHIP CARDS	37,468
Dispute Benefits			
Other Cash Payments FUNERAL BENEFITS UNEMPLOYMENT BENEFITS	2,383 423		
carried forward	624,940	Total (should agree with figure in General Fund)	695,092

(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		23,250

FUND 3		Fund Account	
Name:	BRANCH MANAGEMENT FUND	£	£
Income			
	From members		89,943
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		89,943
Expenditure			
	Benefits to members	124,815	
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		124,815
	Surplus (Deficit) for the year		(34,872)
	Amount of fund at beginning of year		362,746
	Amount of fund at the end of year (as Balance Sheet)		327,874
	Number of members contributing at end of year		23,250

(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		2,167,537
Salaries and Wages included in above	£2,067,082	
Auditors' fees		20,421
Legal and Professional fees		42,552
Occupancy costs		331,283
Stationery, printing, postage, telephone, etc.		66,548
Expenses of Executive Committee (Head Office)		66,250
Expenses of conferences		7,932
Other administrative expenses (specify)		
REGIONAL OFFICES		137,422
INSURANCE		24,043
BRANCH COSTS		124,815
OTHERS		458,713
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		29,231
DB PENSION SCHEME		229,000
Other loans		
Depreciation		12,506
Deferred Taxation		(255,173)
Outgoings on land and buildings		
Fair value losses on investment properties		1,674,099
Revaluation of land and buildings		717,470
Other outgoings (specify)		
Donations to Charities		47,557
Total		5,902,206
Charged to:		
	General Fund (Page 3)	5,777,391
	Fund (Account3)	124,815
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		5,902,206

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contributions s £	Benefits		Total £
				Other Benefits		
				Description	Value £	
General secretary	68,017	10,749	5,752	Payment for Annual leave earned		
				In previous years	7,526	
				Statutory Keeping In Touch/KIT/days Plus additional working days whilst On maternity leave	14,600	
				Car benefit	2,194	108,838
Assistant General Secretary	40,826	4,389	3,674	nil		48,889
Maternity leave cover pro rata for 6 month period						
Additional monies for acting up paid in the following financial year						
President	nil	nil	nil		nil	nil
Vice President	nil	nil	nil		nil	nil
Hon Gen Treasurer	nil	nil	nil		nil	nil

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)			
		Total investment income	
Credited to:			
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at 30 SEPTEMBER 2017

(see notes 47 to 50)

Previous Year		£	£
3067147	Fixed Assets (at page 14)		2520909
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
7115353	Unquoted		5724603
10182500	Total Investments		8245512
	Other Assets		
	Loans to other trade unions		
473483	Sundry debtors	202954	
710123	Cash at bank and in hand	62486	
1318000	Net Deferred tax to be recovered	1573173	
362746	Balances with branches	327874	
	Others (specify)		
2864352	Total of other assets		2166487
13046852	TOTAL ASSETS		10411999
(351299)	Fund (Account general)		(1034432)
362746	Fund (Account Branches)		327874
1040431	Fund (Account Fighting)		1040431
	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		444237
73784	Tax payable		53065
795686	Sundry creditors		133836
1133504	Accrued expenses		583988
	Provisions		
9992000	Pension Liability		8863000
13046852	TOTAL LIABILITIES		10411999
13046852	TOTAL ASSETS		10411999

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leasehold £				
Cost or Valuation						
At start of year	3067147					3067147
Additions	24271		159467			183738
Disposals						
Revaluation/Transfer s	(717470)					(717470)
At end of year	2373948		159467			2533415
Accumulated Depreciation						
At start of year						
Charges for year			12506			12506
Disposals						
Revaluation/Transfer s						
At end of year			12506			12506
Net book value at end of year						
	2373948		146961			2520909
Net book value at end of previous year	3067147		NIL			3067147

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	5,724,603	
TOTAL UNQUOTED (as Balance Sheet)	5,724,603	
Market Value of Unquoted Investments	5,724,603	

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	4,774,788		4,774,788
From Investments			
Other Income (including increases by revaluation of assets)	1,327,204		1,327,204
Total Income	6,101,992		6,101,992
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	6,819,997		6,819,997
Funds at beginning of year (including reserves)	1,051,878		1,051,878
Funds at end of year (including reserves)	333,873		333,873
ASSETS			
Fixed Assets			2,520,909
Investment Assets			5,724,603
Other Assets			2,166,487
		Total Assets	10,411,999
LIABILITIES		Total Liabilities	10,078,126
NET ASSETS (Total Assets less Total Liabilities)			333,873


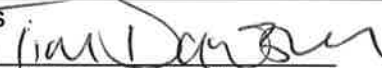
ACCOUNTING POLICIES

(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.

Secretary's Signature: <u></u> Name: <u>JOHN BARSBY</u> Date: <u>16FEBRUARY2018</u>	President's Signature: <u></u> (or other official whose position should be stated) Name: <u>TIM DAWSON</u> Date: <u>16FEBRUARY2018</u>
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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"/>

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017**

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 £ 718,005 for the year but positive funds of £333,873 after a revaluation of freehold property in the year. The Union's pension deficit is more fully explained in note 12. After a full consultation period, the Union decided with agreement of the Staff Unions to close the Defined Benefit schemes 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 £97,000 p.a. and bear all associated administrative costs with effect from 1 January 2017 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.

Unity Trust Bank plc provided the Union with an overdraft facility of up to £600,000 in October 2016 to cover the budgeted shortfall in net current assets during the completion of the refurbishment of the Union's freehold property. The facility was extended in November 2017 up to £400,000 until September 2018 to cover the continuing budgeted shortfall in working capital requirements.

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.

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

The refurbishment of Headland House, the freehold property owned by the Union was completed during the year and revalued by Farebrother, property consultants, on 30 September 2017. 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 where a reliable measure of fair value is available without undue cost or effort. Changes in fair value are recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017****1. ACCOUNTING POLICIES (continued)****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 General Fund, 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 General Fund, 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
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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.

The Union as Lessor – Operating leases

Rental income from assets leased under operating leases is recognised 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.

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.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017****1. ACCOUNTING POLICIES (continued)****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.

Critical areas of judgement

In categorising leases as finance leases or operating leases, management makes judgements as to whether significant risks and rewards of ownership have transferred to the Union as lessee, or the lessee, where the Union is a lessor.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017

1. ACCOUNTING POLICIES (continued)

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.

2. STAFF COSTS	2017	2016
	£	£
Staff remuneration	1,646,947	1,627,939
National Insurance	162,054	168,190
Pension costs	230,346	255,306
Sundry costs	100,455	119,741
	<u>2,139,802</u>	<u>2,171,176</u>
3. STAFF NUMBERS	2017	2016
	No.	No.
The average number of persons employed by the NUJ during the year	<u>37</u>	<u>39</u>

4. 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.

5. 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 remuneration was £273,802 (2016: £271,462) including employer's national insurance of £33,203 (£31,230).

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017**

6. TANGIBLE FIXED ASSETS	Fixtures & fittings £	Freehold land & buildings £	Total £
Fair Value:			
1 October 2016	-	3,067,147	3,067,147
Additions at cost	159,467	24,271	183,738
Fair value adjustment	-	(717,470)	(717,470)
30 September 2017	<u>159,467</u>	<u>2,373,948</u>	<u>2,533,415</u>
Depreciation:			
Charge for the year	12,506	-	12,506
Fair Value:			
30 September 2017	<u>146,961</u>	<u>2,373,948</u>	<u>2,520,909</u>
30 September 2016	<u>-</u>	<u>3,067,147</u>	<u>3,067,147</u>

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

If the land and building were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2017 £	2016 £
Cost	2,032,003	1,848,265
Accumulated depreciation	(140,329)	(113,198)
Carrying amount	<u>1,891,674</u>	<u>1,735,068</u>

7. INVESTMENT PROPERTIES

	Investment Property £
Fair Value:	
1 October 2016	7,115,353
Additions at cost	283,349
Fair value adjustment	(1,674,099)
30 September 2017	<u>5,724,603</u>
Fair Value:	
At 30 September 2017	<u>5,724,603</u>
At 30 September 2016	<u>7,115,353</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017

7. INVESTMENT PROPERTIES (CONTINUED)

If the building was stated on a historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2017 £	2016 £
Cost	3,639,302	3,355,953
Accumulated depreciation	(300,521)	(264,128)
	<u> </u>	<u> </u>
Carrying amount	3,338,780	3,091,824
	<u> </u>	<u> </u>

8. BALANCES WITH BRANCHES

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

9. DEBTORS	2017 £	2016 £
Sundry Debtors	101,536	289,803
Prepayments	95,418	183,680
Accrued income	6,000	-
Deferred tax asset	1,721,070	1,913,000
	<u> </u>	<u> </u>
	1,924,024	2,386,483
	<u> </u>	<u> </u>

The deferred tax asset relates to the retirement benefit obligation and will reverse once the actuarial loss is extinguished. The movement in the year was £(191,930) (2016: £373,000).

10. CREDITORS: Amounts falling due within one year	2017 £	2016 £
Sundry creditors	133,836	795,686
Accruals and deferred income	583,988	1,133,504
Other taxes and social security	53,065	73,784
Bank overdraft	444,237	-
	<u> </u>	<u> </u>
	1,215,126	2,002,974
	<u> </u>	<u> </u>

11. DEFERRED TAXATION PROVISION

	2017 £	2016 £
Deferred tax provision	147,897	595,000
	<u> </u>	<u> </u>
	147,897	595,000
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017

11. DEFERRED TAXATION PROVISION (CONTINUED)

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

Movements in the year:

	£
Liability at 1 October 2016	595,000
Credit to profit and loss relating to:	
Loss on investment property	(345,093)
Loss on revaluation of land and buildings	(102,010)
Liability at 30 September 2017	<u>147,897</u>

12. 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 2017 %	At 30 September 2016 %
Expected rate of retail price inflation	3.2	3.1
Expected rate of consumer price inflation	2.2	2.1
Discount rate applied to the liabilities	2.7	2.3
Pension increases	3.1	3.0
Increase in salaries	n/a	n/a
Mortality before retirement	S2PA	S2PMA/S2PFA
Mortality after retirement	/CMI_2016_M/F(1.25%)(yob) S2PACMI_2016_M/F(1.25%)(yob)	CMI_2015_M/F(1.25%)(yob) S2PMA S2PFACMI_2015_M/F(1.25%)(yob)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017

12. **RETIREMENT BENEFITS (CONTINUED)**

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

	2017 £'000	2016 £'000
Market value of assets	18,291	19,212
Present value of DB obligations	(27,154)	(29,204)
	<u> </u>	<u> </u>
Pension liability recognised in the statement of financial position	8,863	9,992
	<u> </u>	<u> </u>

Reconciliation of Staff Pension Scheme assets and Defined Benefit Obligations:

	2017 £'000	2016 £'000
Fair value of assets at start of period	19,212	18,092
Interest income	431	674
Return on assets excluding interest income	(404)	1,168
Contributions paid by the union	90	70
Benefits paid	(1,038)	(792)
	<u> </u>	<u> </u>
Fair value of assets at end of period	18,291	19,212
	<u> </u>	<u> </u>
Fair value of liabilities at start of period	(29,204)	(23,929)
Interest cost	(660)	(894)
Actuarial gains	1,672	(5,173)
Benefits paid	1,038	792
	<u> </u>	<u> </u>
Fair value of liabilities at end of period	(27,154)	(29,204)
	<u> </u>	<u> </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 2016 of £3.6 m, is permitted to reduce the deficit over a period of 11 years 4 months.

The cross border scheme was fully funded at the last annual valuation on 1 January 2016.

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 £97,000 p.a. with effect from 1 January 2017. 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 102 requirements. The rate at the year end was 3.80%.

12. RETIREMENT BENEFITS (CONTINUED)

The amounts recognised in the Statement of Comprehensive Income:

	2017 £'000	2016 £'000
Interest on scheme liabilities (finance cost)	(660)	(220)
Actuarial gains on DB obligations	1,672	5,173
Actual return on assets less interest	(404)	(1,168)
Other costs of scheme	-	9
Total charge	608	3,794

The Return on the assets was:

	2017 £'000	2016 £'000
Interest Income	431	674
Return on assets less interest income	(404)	1,168
Total return on assets	27	1,842

The fair value of the assets of the schemes were:

	2017 £'000	2016 £'000
Equities	4,882	4,263
Bonds	532	157
Gilts	1,327	1,933
Property	153	179
Cash and derivatives	445	543
Other	277	707
Hedge Fund	5,422	5,654
Secured Pension Annuities	5,253	5,776
Total	18,291	19,212

13. EX-GRATIA PAYMENTS

The Union is committed to making Ex-gratia payments to four 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 2017**

14. RELATED PARTY TRANSACTIONS

During the year the NUJ paid charitable donations of £25,000 (2016: £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.

The NUJ also paid charitable donations of £22,557 (2016: Nil) to NUJ Extra . The Trustees 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.

15. NOTES TO THE STATEMENT OF CASH FLOWS

	2017	2016		
	£	£		
a Reconciliation of surplus to cash generated operations				
Surplus/(deficit) for the year	(718,005)	(851,331)		
Fair value adjustments	2,391,569	(3,248,138)		
Deferred tax on fair value adjustments	(447,103)	562,000		
Depreciation	12,506	21,600		
Loss on write down of investments	-	3,550		
Defined Benefit Pension Scheme Adjustment	(937,070)	3,762,000		
Decrease/(Increase) in debtors	270,529	(304,637)		
(Decrease)/Increase in creditors	(1,232,085)	1,491,668		
Net cash(outflow)/ inflow from activities	(659,659)	1,415,112		
b Investing activities				
Purchase of fixed assets	(467,087)	(2,587,693)		
Net cash outflow from investing activities	(467,087)	(2,587,693)		
c Analysis of funds				
	1 October 2016 £	Cash flows £	Non-Cash Flows £	30 September 2017 £
Balances with branches	362,746	(34,872)	-	327,874
Cash at bank	710,123	(647,637)	-	62,486
Bank overdraft	-	(444,237)	-	(444,237)
	<u>1,072,869</u>	<u>(1,126,746)</u>	<u>-</u>	<u>(53,877)</u>
Managed investments	-	-	-	-
Total	<u>1,072,869</u>	<u>(1,126,746)</u>	<u>-</u>	<u>(53,877)</u>

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2017**

	2017	2016
	£	£
16 COMMITMENTS UNDER OPERATING LEASES		
The Union as lessor:		
At the year end the Union had contracted with a tenant under non-cancellable operating leases, for the following future minimum lease payments:		
Amounts receivable:		
Less than one year	12,000	-
Between one and five years	18,000	-
After five years	-	-
	30,000	-
	30,000	-

The operating lease represents the lease of one property, the Chapel Café, to a third party. The lease term is 3 years (2016: 0 years).

AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES ~~NO~~

If "No" please explain below.

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

YES ~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES ~~NO~~

If "No" please explain below.

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

AUDITOR'S REPORT (section one)

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 1SP	
Date:	19 February 2018	
Contact name and telephone number:	SARAH MASON 01908 687808	

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

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

Opinion on financial statements

We have audited the financial statements of the National Union of Journalists for the year ended 30 September 2017 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Cash Flows and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the NUJ's affairs at 30 September 2017 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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.

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

Respective responsibilities of the National Executive Council

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 and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the National Executive Council are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Council either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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: 19 February 2018

MEMBERSHIP AUDIT CERTIFICATE

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 100 to 106)

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 1 or 2 above 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	28/11/2017
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909