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- PRINT ON ONE SIDE ONLY

FORM AR21

FOR TRADE UNIONS WITH A FULL REPORTING YEAR AS OF 1 MARCH 2017

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

BRITISH ASSOCIATION OF JOURNALISTS

Year ended:

31 DECEMBER 2017

List no:

739

Head or Main Office address:

PO Box 742
Winchester
SO23 3QB

Website address (if available)

<http://bajunion.org.uk/>

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

Yes

No

(Check the appropriate box)

General Secretary:

MATTHEW MYATT

Telephone Number:

0207 353 3003

Contact name for queries regarding the completion of this return:

MATTHEW MYATT

Telephone Number:

E-mail:

office@bajunion.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 March 2018)

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	644	0	1	14	659
FEMALE	217	1	0	8	226
TOTAL	861	1	1	22	A 885

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

885

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

0

OFFICERS IN POST

(see note 12)

Please attach as an annex 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

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		110,434
From Members: Other income from members (specify)		
DONATIONS	1,600	
Total other income from members		1,600
Total of all income from members		112,034
Investment income (as at page 12)		2
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	112,036
EXPENDITURE		
Benefits to members (as at page 5)		55,365
Administrative expenses (as at page 10)		61,968
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		117,333
Taxation		
	TOTAL EXPENDITURE	117,333
		(5,297)
Amount of general fund at beginning of year		3,932
Amount of general fund at end of year		(1,364)

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		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Members legal cover and helpline	42,114
Dispute Benefits		Other legal fees	13,011
		Members tax helpline	240
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	55,365

(See notes 21 to 23)

FUND 2		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 3		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 21 to 23)

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 21 to 23)

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			

POLITICAL FUND ACCOUNT

(see notes 24 to 33)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A	(as at page i)		£
Expenditure B	(as at page ii)		£
Expenditure C	(as at page iii)		£
Expenditure D	(as at page iv)		£
Expenditure E	(as at page v)		£
Expenditure F	(as at page vi)		£
Non-political expenditure	(as at page vii)		£
		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	

POLITICAL FUND ACCOUNT EXPENDITURE (C)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£	
TOTAL				

POLITICAL FUND ACCOUNT EXPENDITURE (D)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
TOTAL	

POLITICAL FUND ACCOUNT EXPENDITURE (E)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
TOTAL	

**EXPENDITURE FROM THE POLITICAL FUND NOT FALLING WITHIN SECTION
72(1) OF THE TRADE UNION & LABOUR RELATIONS (CONSOLIDATION)
ACT 1992**

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£	£
	Total	
	Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£	£
	Total	
	Total expenditure	
(c) the total amount of all other money expended	£	£
	Total	
	Total expenditure	

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£24,680	24,680
Auditors' fees		3,720
Legal and Professional fees		
Occupancy costs		8,058
Stationery, printing, postage, telephone, etc.		4,421
Expenses of Executive Committee (Head Office)		896
Expenses of conferences		78
Other administrative expenses (specify)		
Press cards and computer expenses		7,074
Bookkeeping, bank charges, keyman insurance and incidentals		9,566
Repairs		3,267
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		208
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		61,968
Charged to:	General Fund (Page 3)	61,968
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		61,968

ANALYSIS OF INVESTMENT INCOME

(see notes 47 and 48)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		2
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		
Other investment income (specify)		
Total investment income		2
Credited to:		
General Fund (Page 3)		2
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		2

BALANCE SHEET as at

2017

(see notes 49 to 52)

Previous Year		£	£
604	Fixed Assets (at page 14)		567
145	Investments (as per analysis on page 15)	145	
	Quoted (Market value £)		
	Unquoted		
	Total Investments		145
	Other Assets		
	Loans to other trade unions		
4,052	Sundry debtors	1,015	
12,197	Cash at bank and in hand	19,549	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
16,249	Total of other assets		20,564
16,998	TOTAL ASSETS		21,276
3,932	Fund (Account)		(1,364)
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
13,066	Accrued expenses		22,640
	Provisions		
	Other liabilities		
16,998	TOTAL LIABILITIES		21,276
16,998	TOTAL ASSETS		21,276

FIXED ASSETS ACCOUNT

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			13,268			13,268
Additions			170			170
Disposals						
Revaluation/Transfers						
At end of year			13,438			13,438
Accumulated Depreciation						
At start of year			12,664			12,664
Charges for year			208			208
Disposals						
Revaluation/Transfers						
At end of year			12,872			12,872
Net book value at end of year			567			567
Net book value at end of previous year			604			604

ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	145	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	145	
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 60 and 61)

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 checked="" type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	110,434		110,434
From Investments	2		2
Other Income (including increases by revaluation of assets)	1,600		1,600
Total Income	112,036		112,036
EXPENDITURE (including decreases by revaluation of Total Expenditure)	117,333		117,333
	117,333		117,333
Funds at beginning of year (including reserves)	3,932		3,932
Funds at end of year (including reserves)	(1,364)		(1,364)
ASSETS			
Fixed Assets			567
Investment Assets			145
Other Assets			20,564
Total Assets			21,276
LIABILITIES			
Total Liabilities			22,640
NET ASSETS (Total Assets less Total Liabilities)			(1,364)

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Use a continuation sheet if necessary

INFORMATION ON INDUSTRIAL ACTION

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Use a continuation page if necessary

NOTES TO THE ACCOUNTS

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

AS PER ATTACHED ACCOUNTS

ACCOUNTING POLICIES


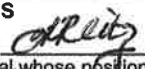
(see notes 84 and 85)

AS PER ATTACHED ACCOUNTS

SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

including the accounts and balance sheet contained in the return.

Secretary's Signature: 	Chairman's Signature:  (or other official whose position should be stated) Name: <u>WYNETTE RAITZ</u> Date: <u>26 September 2018</u>
Name: MATTHEW MYATT Date: 19 September 2018	

CHECK LIST

(see notes 88 and 89)

(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 23 and 25 and Notes 86 and 95)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 24 and 25 and Notes 2 and 92)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 88)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 104)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 62)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 97 to 103)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 92 to 95)

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

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS

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 92 and 93)

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 92)

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 note 92)


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 92)
Enclosed.

AUDITOR'S REPORT (continued)

AS PER ATTACHED ACCOUNTS

Signature(s) of auditor or auditors:		
Name(s):	CIVVALS LIMITED	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	50 SEYMOUR STREET LONDON W1H 7JG	
Date:	19 September 2018	
Contact name and telephone number:	AAMIR KAZI 0207 258 3461	

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
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

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

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/NO

2. 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 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	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:



Signature

Name

MATTHEW MYATT

Office held

GENERAL SECRETARY

Date

19 September 2018



CIVVALS

Chartered Accountants
Registered Auditors

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2017
FOR
BRITISH ASSOCIATION OF JOURNALISTS**

50 Seymour Street

London W1H 7JG

Telephone 020 7258 3461

Fax 020 7262 2757

e-mail enquiries@civvals.co.uk

www.civvals.co.uk

BRITISH ASSOCIATION OF JOURNALISTS**CONTENTS**

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BRITISH ASSOCIATION OF JOURNALISTS**GENERAL INFORMATION**

General Secretary: M Myatt
J Shields (resigned in February 2017)

National Executive Committee: M Myatt
J Bamborough (National Chairman)
A Jackson
M Hayball
A Raitz

Place of Business: PO Box 742
Winchester SO23 3QB

Bankers: HSBC Bank Plc
Fleet Street Branch
165 Fleet Street
London EC4A 2DY

Statutory Auditors: Civvals Limited
Chartered Accountants and
Statutory Auditors
50 Seymour Street
London W1H 7JG

BRITISH ASSOCIATION OF JOURNALISTS

**REPORT OF THE NATIONAL EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2017**

The National Executive Committee presents its annual report together with the accounts for the year ended 31 December 2017.

1. Principal activity

The principal activity of the British Association of Journalists is to provide excellence in trade union representation and legal advocacy. It also aims at promoting and protecting the interests of employed and freelance journalists.

2. Responsibilities of the National Executive Committee

The National Executive Committee is responsible for preparing the financial statements for each financial year in accordance with applicable law and regulations.

The financial statements are required to give a true and fair view of the state of affairs of the association and of the surplus or deficit of the association for that period.

The National Executive Committee is also responsible for keeping proper accounting records in respect of the association's transactions and its assets and liabilities and to establish and maintain a satisfactory system of control over its accounting records in accordance to section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Reform and Employment Rights Act 1993.

3. Statement as to disclosure of information to auditors

So far as the National Executive Committee is aware, there is no relevant audit information of which the auditors are unaware, and each member of the National Executive Committee has taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

4. Statement to members in connection with section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992

	2017	2016
	£	£
Total income for the year	112,036	109,409
Total expenditure for the year	117,333	111,515
(Deficit)	(5,297)	(2,106)
Subscription income	110,434	108,038
Remuneration to the General Secretary (including any benefits)	24,511	25,708
Remuneration to the Acting General Secretary (including any benefits)	11,000	5,881

The remaining members of the National Executive Committee were not paid any amount in respect of salary and benefits.

BRITISH ASSOCIATION OF JOURNALISTS**REPORT OF THE NATIONAL EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2017****5. 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 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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

6. Auditors

The auditors, Civvals Limited, will be proposed for re-appointment in accordance with section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992.

On behalf of the National Executive Committee



.....
M Myatt – General Secretary

Date: 19 September 2018

BRITISH ASSOCIATION OF JOURNALISTS**INDEPENDENT AUDITORS REPORT TO THE MEMBERS
OF BRITISH ASSOCIATION OF JOURNALISTS****Opinion**

We have audited the financial statements of British Association of Journalists (the 'association') for the year ended 31 December 2017 on pages seven to eleven. The financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention.

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2017 and of its transactions for the year then ended;
- have been properly prepared in accordance with the 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the association 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.

Conclusion 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 members' use of the going concern basis of accounting in the preparation of the financial statement is not appropriate: or
- the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association'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 authorized for issue.

BRITISH ASSOCIATION OF JOURNALISTS**INDEPENDENT AUDITORS REPORT TO THE MEMBERS
OF BRITISH ASSOCIATION OF JOURNALISTS****Other information**

The members are responsible for the other information. The other information comprises the information in the Report of the National Executive Committee, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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 Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns

Respective responsibilities of the National Executive Committee

The National Executive Committee is responsible for preparing the financial statements and for being satisfied that they give a true and fair view.

In preparing the financial statements, the members are responsible for assessing the association'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 members either intend to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

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 a Report of the Auditors 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

BRITISH ASSOCIATION OF JOURNALISTS**INDEPENDENT AUDITORS REPORT TO THE MEMBERS
OF BRITISH ASSOCIATION OF JOURNALISTS**

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 www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the association's members, as a body. Our audit work has been undertaken so that we might state to the association'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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Aamir Kazi (Senior Statutory Auditor)
for and on behalf of Civvals Limited
Chartered Accountants and
Statutory Auditors
50 Seymour Street
London
W1H 7JG

Date: 19 September 2018

BRITISH ASSOCIATION OF JOURNALISTS

**INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2017**


	Notes	<u>2017</u> £	<u>2016</u> £
Subscriptions received	1	110,434	108,038
Donations	1	1,600	1,370
Interest and dividends received	1	2	1
Income from compromise agreements		-	-
		<u>112,036</u>	<u>109,409</u>
Legal expenses insurance and helpline		-	2,741
Legal advisors retainers		41,507	37,092
Professional indemnity insurance		607	841
Other legal fees		2,011	1,392
Other professional fees		11,000	5,881
Tax helpline		240	1,320
Press cards		1,735	1,303
BAJ News		-	-
Salaries and employers N.I.		24,511	25,708
Keyman insurance		-	191
Telephones and faxes		2,735	3,117
Computer expenses		5,339	10,713
Pension		169	-
General Secretary's travel and subsistence		896	45
Conference		78	-
Printing, postage and stationery		1,686	435
Bookkeeping		1,560	1,560
Auditors remuneration		3,720	3,720
Bank and BACS charges		6,630	6,483
Rent, service charges, business and water rates		8,058	7,241
Office and building insurance		-	258
Incidentals		1,376	1,274
Depreciation of office furniture, equipment and computers		208	201
Repairs and renewals		3,267	-
		<u>117,333</u>	<u>111,516</u>
(Deficit) for the year	5	<u>(5,297)</u>	<u>(2,107)</u>

BRITISH ASSOCIATION OF JOURNALISTS

BALANCE SHEET AS AT 31ST DECEMBER 2017

	Notes	<u>2017</u> £	<u>2016</u> £
TANGIBLE FIXED ASSETS			
Office furniture & equipment:			
Cost		7,319	7,319
Deprn.	1	(6,866)	(6,715)
Computers			
Cost.		6,119	5,949
Deprn.	1	(6,005)	(5,949)
		<u>567</u>	<u>604</u>
Investments	1	145	145
		<u>712</u>	<u>749</u>
CURRENT ASSETS			
Debtors and prepayments	3	1,015	4,052
Cash at bank and in hand		19,549	12,197
		<u>20,564</u>	<u>16,249</u>
CURRENT LIABILITIES			
Creditors	4	(22,640)	(13,066)
NET CURRENT ASSETS / (LIABILITIES)			
		<u>(2,076)</u>	<u>3,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(1,364)</u>	<u>3,932</u>
Financed by:			
(DEFICIT)/SURPLUS ON REVENUE ACCOUNT	5	<u>(1,364)</u>	<u>3,932</u>

Approved by the National Executive Committee on 19 September 2018 and signed on its behalf.


 General Secretary
 M Myatt

The notes on page nine form part of these financial statements.

BRITISH ASSOCIATION OF JOURNALISTS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2017**

1. ACCOUNTING POLICIES

(a) Basis

The financial statements have been prepared under the historical cost convention and on a going concern basis.

(b) Depreciation

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

Office, furniture & equipment - 25% per annum on reducing balance.

Computers - 33% per annum on straight line.

(c) Investments

Investments are stated in the balance sheet at cost.

(d) Income

Subscription income is recognised in the accounts when they are due.

Donations are recognised as when they are received.

Investment income is recognised when they are receivable.

(e) Going concern

The financial statements have been prepared on a going concern basis notwithstanding the fact that the company has a deficiency on members' funds at the year end.

The members have taken the necessary steps to address the deficit by reducing costs and improving the association's financial position.

For this reason the members believe that the continued use of the going concern basis of preparation is appropriate. The financial statements do not include any adjustments that may be necessary if the association was unable to continue its activity.

2. TAXATION

The union is not liable to taxation on income from its members. No provision for taxation is considered necessary in respect of the current year or previous year.

3. DEBTORS

	2017	2016
	£	£
Other debtors	1,015	2,288
Prepayments	-	1,764
	<u>1,015</u>	<u>4,052</u>

BRITISH ASSOCIATION OF JOURNALISTS

4. CREDITORS

	2017	2016
	£	£
Social security and other taxes	-	-
Deferred income	-	-
Accrued expenditure	22,640	13,066
	<u>22,640</u>	<u>13,066</u>

5. SURPLUS ON REVENUE ACCOUNT

	2017
	£
Balance at 1 January 2017	3,932
Deficit for the year	(5,297)
Balance at 31 December 2017	<u>(1,364)</u>

