

Trade Union's details

Name of Trade Union:

Institute of Journalists Trade Union

Year ended:

31st December 2018

List number:

738T

Head or Main Office address:

c/o PO Box 765
Waltham Abbey
EN8 1NT

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

Yes

No

(Tick as appropriate)

Website address (if available)

www.cioj.org

General Secretary:

Dominic Cooper

Telephone Number:

020 7252 1187

Contact name for queries regarding the completion of this return:

Dominic Cooper

Telephone Number:

020 7252 1187

E-mail:

dc@cioj.org

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.



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	592	7	14	124	737
Female	218	2	4	44	268
Total	810	9	18	168	A 1005

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

990

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

0

Change of officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
President	Mark Croucher	Janice Shillum Bhend	March 2018
Vice President	Janice Shillum Bhend	Tim Crook	March 2018
Immediate Past President	Paul Leighton	Mark Croucher	March 2018

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Dominic Cooper	General Secretary
Janice Shillum Bhend	President
Tim Crook	Vice President
Michael Hardware	Honorary Treasurer
Mark Croucher	Immediate Past President

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	75,600	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		75,600
		Total income
		75,600
Expenditure		
Benefits to members (as at page 5)	7,812	
Administrative expenses (as at page 10)	67,972	
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		75,784
Taxation		
		Total expenditure
		75,784
Surplus (deficit) for year		(184)
Amount of general fund at beginning of year		17,403
Amount of general fund at end of year		17,219

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
Insurance and Subscriptions	2,304		
Professional and Legal Fees	5,508	Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	7,812	Total (should agree with figure in General Fund)	7,812

Accounts other than the revenue account/general fund

(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	
	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	
		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			

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	62,966
Salaries and Wages included in above	£60,338
Auditors' fees	1,500
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Travel and Meetings	237
Intern	3,000
Sundry Expenses	90
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	95
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charges	84
Total	67,972
Charged to:	
General Fund (Page 3)	67,972
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	67,972

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)			
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

31st December 2018

(see notes 49 to 52)

Previous Year		£	£
380	Fixed Assets (at page 14)		285
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
935	Sundry debtors		846
20,679	Cash at bank and in hand		19,181
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		20,027
21,614	Total assets		20,312
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
1,476	Tax payable		1,593
	Sundry creditors		
3,115	Accrued expenses		1,500
	Provisions		
	Other liabilities		
	Total liabilities		3,093
	Total assets		17,219

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			1,203			1,203
Additions						
Disposals						
Revaluation/Transfers						
At end of year			1,203			1,203
Accumulated Depreciation						
At start of year			823			823
Charges for year			95			95
Disposals						
Revaluation/Transfers						
At end of year			918			918
Net book value at end of year			285			285
Net book value at end of previous year			380			380

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES

NO

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

NO

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			
From Investments			
Other Income (including increases by revaluation of assets)	75,600		75,600
Total Income	75,600		75,600
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	75,784		75,784
Funds at beginning of year (including reserves)	17,403		17,403
Funds at end of year (including reserves)	17,219		17,219
Assets			
Fixed Assets			285
Investment Assets			
Other Assets			20,027
Total Assets			20,312
Liabilities			
Total Liabilities			
Net assets (Total Assets less Total Liabilities)			

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)

use a continuation page if necessary

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)

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.

See Attached

Accounting policies

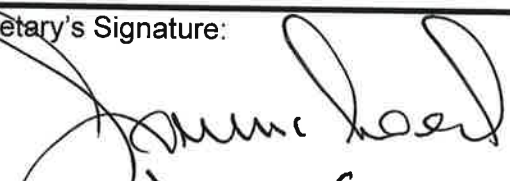
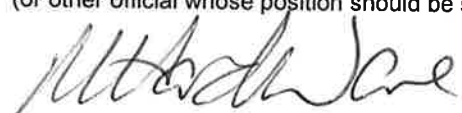
(see notes 84 and 85)

See Attached

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: <u>Dominic Cooper</u> Date: <u>4 JUNE 2019</u>	Chairman's Signature: (or other official whose position should be stated)  Name: <u>MICHAEL HARDWARE</u> <u>HONORARY TREASURER</u> Date: <u>4 - JUNE 2019</u>
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	<input checked="" type="checkbox"/> Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	<input checked="" type="checkbox"/> Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	<input checked="" type="checkbox"/> Yes		No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	<input checked="" type="checkbox"/> Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	<input checked="" type="checkbox"/> Yes		No	
A member's statement is: (see Note 104)	<input checked="" type="checkbox"/> Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	<input checked="" type="checkbox"/> Yes		No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	<input checked="" type="checkbox"/> Yes		No	Yes

YES

Checklist for auditor's report

(see notes 90 to 96)

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 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)

Please explain in your report overleaf or attached. Yes – see attached

2. 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)

Please explain in your report overleaf or attached. Yes – see attached


3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

See Attached

Signature(s) of auditor or auditors:		
Name(s):	Mr S Narula	
Profession(s) or Calling(s):	FCA	
Address(es):	3 Locks Yard High Street Sevenoaks, Kent TN13 1LT	
Date:	14 th June 2019	
Contact name for enquiries and telephone number:	01732 742089	

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

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	

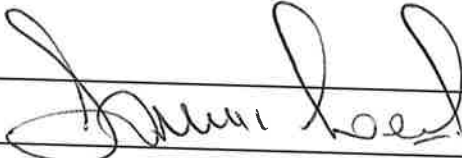
Membership audit certificate
Section two

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	DOMINIC COOPER
Office held	GENERAL SECRETARY
Date	10 - JUNE - 2019

Report of the Council and
Financial Statements
for the Year Ended 31 December 2018
for
Institute of Journalists Trade Union

Institute of Journalists Trade Union

**Contents of the Financial Statements
for the Year Ended 31 December 2018**

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Institute of Journalists Trade Union

Institute Information
for the Year Ended 31 December 2018

COUNCIL:

P Leighton
M Croucher
T Cook
M Hardware
N Bartlett
K Brookes
M Evans
Ms J Shillum Bhend
A Smith
V Du Bourdieu

GENERAL SECRETARY:

D Cooper

REGISTERED OFFICE:

The CIOJ
PO BOX 765
Waltham Abbey
EN8 1NT

AUDITORS:

Samuels LLP
Chartered Accountants
Statutory Auditors
3 Locks Yard
High Street
Sevenoaks
Kent
TN13 1LT

Institute of Journalists Trade Union
Report of the Council
for the Year Ended 31 December 2018

The Council present their report with the financial statements of the Institute for the year ended 31 December 2018.

COUNCIL

The Council shown below have held office during the whole of the period from 1 January 2018 to the date of this report.

P Leighton
M Croucher
T Cook
M Hardware
N Bartlett
K Brookes
M Evans
Ms J Shillum Bhend
A Smith

STATEMENT OF COUNCIL'S RESPONSIBILITIES

The Council are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

The Council has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Council must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Institute and of the surplus or deficit of the Institute for that period. In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Institute will continue in business.

Under the Trade Union and Labour Relations (Consolidation) Act 1992 a Trade Union is required to:

- keep proper accounting records which give a true and fair view of the of the Institute of Journalists Trade Union and explain its transactions;
- establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances;
- prepare an Annual Return for the Certification Officer giving a true and fair view of the income and expenditure account and balance sheet;
- provide members of the Institute of Journalists Trade Union with an Income and Expenditure statement for the period, and
- prepare the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Institute's transactions and disclose with reasonable accuracy at any time the financial position of the Institute. The Council is also responsible for safeguarding the assets of the Institute and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN

The Institute is operating with the support of the Chartered Institute of Journalists. These financial statements have been prepared on a going concern basis, which assumes that this support will continue for a period of at least 12 months from the date of this report.

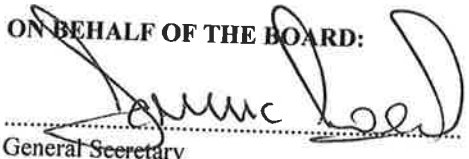
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Council are aware, there is no relevant audit information of which the Trade Union's auditors are unaware, and each Council member has taken all the steps that he or she ought to have taken as a Council member in order to make himself or herself aware of any relevant audit information and to establish that the Trade Union's auditors are aware of that information.

AUDITORS

The auditors, Samuels LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


.....
General Secretary
D Cooper

Date: 11 JUNE 2019

**Report of the Independent Auditors to the Members of
Institute of Journalists Trade Union**

Opinion

We have audited the financial statements of Institute of Journalists Trade Union (the 'Institute') for the year ended 31 December 2018 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including United Kingdom Generally Accepted Accounting Practice.

In our opinion the financial statements:

- give a true and fair view of the state of the Institute's affairs as at 31 December 2018 and of its 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 requirements of Section 28, 32 and 36 of 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 Institute 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

The Institute is operating with the support of The Chartered Institute of Journalists. These financial statements have been prepared on a going concern basis, which assumes that this support will continue.

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 Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Institute'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 Council is responsible for the other information. The other information comprises the information in the Report of the Council, 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, 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.

**Report of the Independent Auditors to the Members of
Institute of Journalists Trade Union**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Institute and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

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 with the requirements of Section 28, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR 21 of officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- a satisfactory system of control over transactions has not been made.

Responsibilities of Council

As explained more fully in the Statement of Council's Responsibilities set out on page two, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determines 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 Council is responsible for assessing the Institute'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 Council either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 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 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 Institute's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidated) Act 1992. Our audit work has been undertaken so that we might state to the Institute's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Institute and the Institute's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Sam Narula (Senior Statutory Auditor)
for and on behalf of Samuels LLP
Chartered Accountants
Statutory Auditors
3 Locks Yard
High Street
Sevenoaks
Kent
TN13 1LT



Date: 14th June 2019

Institute of Journalists Trade Union

Income Statement
for the Year Ended 31 December 2018

	Notes	31.12.18 £	31.12.17 £
CONTRIBUTIONS RECEIVABLE		75,600	63,000
Administrative expenses		<u>75,784</u>	<u>66,619</u>
OPERATING DEFICIT and DEFICIT BEFORE TAXATION		(184)	(3,619)
Tax on deficit		<u>-</u>	<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(184)</u>	<u>(3,619)</u>

The notes form part of these financial statements

Institute of Journalists Trade Union

Balance Sheet
31 December 2018

	Notes	31.12.18		31.12.17	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		285		380
CURRENT ASSETS					
Debtors	6	846		935	
Cash at bank		<u>19,181</u>		<u>20,679</u>	
		20,027		21,614	
CREDITORS					
Amounts falling due within one year	7	<u>3,093</u>		<u>4,591</u>	
NET CURRENT ASSETS			<u>16,934</u>		<u>17,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>17,219</u>		<u>17,403</u>
RESERVES					
Income and expenditure account	8		<u>17,219</u>		<u>17,403</u>
			<u>17,219</u>		<u>17,403</u>

The financial statements have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.

The financial statements were approved by the Council on 11 June 2019 and were signed on its behalf by:



.....
M Hardware - Treasurer

The notes form part of these financial statements

Institute of Journalists Trade Union

Notes to the Financial Statements
for the Year Ended 31 December 2018

1. STATUTORY INFORMATION

Institute of Journalists Trade Union is registered in England and Wales. The Institute's registered office address can be found on the Institute's Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Trade Union and Labour relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

Contributions Receivable

The contributions receivable from the Chartered Institute of Journalists allow the Trade Union to operate efficiently and effectively. They include contributions towards labour costs for the employees employed by the Trade Unions, but required to carry out work for the Chartered Institute of Journalists. The Chartered Institute of Journalists provides whatever funding is required to allow the Trade Union to continue in existence.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Computer equipment – 25% reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

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

3. EMPLOYEES

The average number of employees during the year was 3 (2017 - 3).

4. OPERATING DEFICIT

The operating deficit is stated after charging:

	31.12.18	31.12.17
	£	£
Depreciation - owned assets	<u>95</u>	<u>127</u>

Institute of Journalists Trade Union

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

5.	TANGIBLE FIXED ASSETS		Plant and machinery etc £
	COST		
	At 1 January 2018 and 31 December 2018		<u>1,203</u>
	DEPRECIATION		
	At 1 January 2018		823
	Charge for year		<u>95</u>
	At 31 December 2018		<u>918</u>
	NET BOOK VALUE		
	At 31 December 2018		<u>285</u>
	At 31 December 2017		<u>380</u>
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.18	31.12.17
		£	£
	Other debtors	-	88
	Prepayments and accrued income	<u>846</u>	<u>847</u>
		<u>846</u>	<u>935</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.18	31.12.17
		£	£
	Social security and other taxes	1,593	1,476
	Accrued expenses	<u>1,500</u>	<u>3,115</u>
		<u>3,093</u>	<u>4,591</u>
8.	RESERVES		
			Income and expenditure account £
	At 1 January 2018		17,403
	Deficit for the year		<u>(184)</u>
	At 31 December 2018		<u>17,219</u>
9.	RELATED PARTY DISCLOSURES		
	The ultimate controlling party is The Chartered Institute of Journalists, who fund the Institute of Journalists Trade Union. During the year, The Chartered Institute of Journalists contributed £75,600 to the Institute of Journalists Trade Union (2017 - £63,000).		

Institute of Journalists Trade Union
Detailed Income and Expenditure Account
for the Year Ended 31 December 2018

	31.12.18		31.12.17	
	£	£	£	£
Contributions Receivable		75,600		63,000
Expenditure				
Depreciation of tangible fixed assets				
Computer equipment	95		127	
Wages	58,288		53,065	
Social security	2,050		1,644	
Pensions	2,628		2,570	
Travel and Meetings	237		609	
Insurance and Subscriptions	2,304		2,304	
Intern	3,000		3,000	
Sundry expenses	90		-	
Legal and Professional Fees	5,508		1,624	
Auditors' remuneration	<u>1,500</u>		<u>1,500</u>	
		<u>75,700</u>		<u>66,443</u>
		(100)		(3,443)
Finance costs				
Bank charges		<u>84</u>		<u>176</u>
NET DEFICIT		<u>(184)</u>		<u>(3,619)</u>

This page does not form part of the statutory financial statements