

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	institute of Journalists Trade Union				
Year ended:	131st December 2019				
List no:	I738T				
Head or Main Office address:	!PO Box 765				
	!Waltham Abbey				
Postcode!	EN8 1NT				
Website address (if available)	www.cioj.org				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(‘X’ in appropriate box)
General Secretary:	Dominic Cooper				
Telephone Number:	1020 7252 1187				
Contact name for queries regarding the completion of this return	las above				
Telephone Number:	1020 7252 1187				
E-mail:	ldc@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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ywm@tcyoung.co.uk

Contents

Trade Union's details	1
Return of members	2
Change of officers	2
Officers in post	2a
General fund	3
Analysis of income from federation and other bodies and other income	4
Analysis of benefit expenditure shown at general fund	5
Accounts other than the revenue account/general fund	6-Ba
Political fund account	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits	11
Analysis of investment income	12
Balance sheet as at	13
Fixed assets account	14
Analysis of investments	15
Analysis of investment income (controlling interests)	16
Summary Sheet	17
Summary sheet (Only for Incorporated Bodies)	17a
Information on Industrial action ballots	18-19
Information on Industrial action	20-21
Notes to the accounts	22
Accounting policies	23
Signatures to the annual return	23
Checklist	23
Checklist for auditor's report	24
Auditor's report (continued)	25
Membership audit certificate	i-iii
Guidance on completion	26

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	589	7	15	108	719
Female	212	2	4	37	255
Other					
Total	801	9	19	145	A 974

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

974

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

1

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

State whether the union is:

a. A branch of another trade union?

Yes

No **xi**

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No **xi**

If yes, state the number of affiliated unions:

and names:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Chartered Institute of Journalists	75,600
Total federation and other bodies	75600
Any Other Sources	
Total other sources	
Total of all other income	75,600

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation -		brought forward	6,466
Employment Related Issues		Advisory Services	
Professional and Legal Fees	4,162		
Insurance and Subscriptions	2,304		
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	6,466	Total (should agree with figure in General Fund)	6,466

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 <u>Balance Sheet</u>)
	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 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
		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

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 expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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		70,636
Salaries and Wages included in above	63,5051	
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)		
Depreciation		71
Intern		250
Sundry Expenses		1
Bank Charges		96
Interest on late PAYE		161
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		72,715
Charged to:	General Fund (Page 3)	
Total		

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			918			918
Charges for year			71			71
Disposals						
Revaluation/Transfers						
At end of year			989			989
Net book value at end of year						
Net book value at end of year			214			214
Net book value at end of previous year						
Net book value at end of previous year			285			285

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		

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	79,181		79,181
Funds at beginning of year (including reserves)	17,219		17,219
Funds at end of year (including reserves)	13,638		-13,638
Assets			
Fixed Assets			214
Investment Assets			
Other Assets			18,307
		Total Assets	18,521
Liabilities		Total Liabilities	4,883
Net Assets (Total Assets less Total Liabilities)			13,638

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)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

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

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

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

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

Ballot2

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

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

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

Ballot 3

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

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

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

Ballot4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

B

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

B

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

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

Ballots

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

1-3 should total "Number of votes cast"

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

B

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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 & 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:		Chairman's Signature:	
	-----		(or other official whose position should be stated)
Name:	D COOPER	Name:	M HARNWARE
Date:	29-5-2020	Date:	29-5-2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<i>I</i>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<i>J</i>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed	<i>j</i>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	/	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or 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

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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Report of the Council and
Financial Statements
for the Year Ended 31 December 2019
for
Institute of Journalists Trade Union

Institute of Journalists Trade Union

**Contents of the Financial Statements
for the Year Ended 31 December 2019**

	Page
Institute Information	1
Report of the Council	2
Report of the Independent Auditors	5
Income Statement	6
Balance Sheet	7
Notes to the Financial Statements	8
Detailed Income and Expenditure Account	11

Institute of Journalists Trade Union

Institute Information
for the Year Ended 31 December 2019

COUNCIL:

P Leighton
TCook
M Hardware
N Baitlett
K Brookes
MEvans
J Shillum Bhend
A Smith
V Du Bourdieu

REGISTERED OFFICE:

PO Box 765
Waltham Abbey
London
EN81NT

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 2019

The Council present their report with the financial statements of the company for the year ended 31 December 2019.

COUNCIL

The directors shown below have held office during the whole of the period from 1 January 2019 to the date of this report.

P Leighton
TCook
M Hardware
N Bmtlett
K Brookes
M Evans
J Shillum Bhend
A Smith
V Du Bourdieu

STATEMENT OF COUNCIL 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 Trade Union and of the surplus or deficit of the Trade Union 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 Trade Union 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 Trade Union's transactions and disclose with reasonable accuracy at any time the financial position of the Trade Union. The Council is also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN

The Trade Union 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.

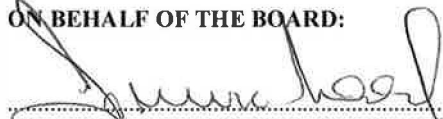
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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:


D Cooper - General Secretary

Date: 29-5-2020

**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 'Trade Union') for the year ended 31 December 2019 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Trade Union's affairs as at 31 December 2019 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 Trade Union 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 Trade Union is operating with the support of The Challenged 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 Trade Union'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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trade Union 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 Trade Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to liquidate the Trade Union or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

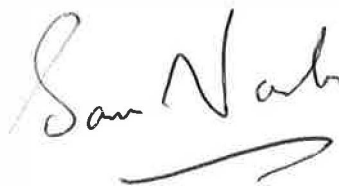
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 Trade Union'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 Trade Union'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 Trade Union and the Trade Union'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: ...**J9. - k.J.:P.**

Institute of Journalists Trade Union

Income Statement
for the Year Ended 31 December 2019

	Notes	31.12.19 £	31.12.18 £
TURNOVER		75,600	75,600
Administrative expenses		<u>79,181</u>	<u>75,784</u>
OPERATING DEFICIT and DEFICIT BEFORE TAXATION		(3,581)	(184)
Tax on deficit		<u>-</u>	<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(3,581)</u>	<u>(184)</u>

The notes form part of these financial statements

Institute of Journalists Trade Union

Balance Sheet
31 December 2019

	Notes	31.12.19 £	£	31.12.18 £	£
FIXED ASSETS					
Tangible assets	5		214		285
CURRENT ASSETS					
Debtors	6	846		846	
Cash at bank		<u>17,461</u>		<u>19,181</u>	
		18,307		20,027	
CREDITORS					
Amounts falling due within one year	7	<u>4,883</u>		<u>3,093</u>	
NET CURRENT ASSETS			<u>13,424</u>		<u>16,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>13,638</u>		<u>17,219</u>
RESERVES					
Income and expenditure account	8		<u>13,638</u>		<u>17,219</u>
			<u>13,638</u>		<u>17,219</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 *S i o* 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 2019

I. STATUTORY INFORMATION

Institute of Journalists Trade Union is registered in England and Wales. The Trade Union's registered office address can be found on the Trade Union'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 IA "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 Trade Union operates a defined contribution pension scheme. Contributions payable to the Trade Union'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 (2018 - 3).

Institute of Journalists Trade Union

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

4. OPERATING DEFICIT

The operating deficit is stated after charging:

	31.12.19	31.12.18
	£	£
Depreciation - owned assets	<u>71</u>	<u>95</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2019 and 31 December 2019	<u>1,203</u>
DEPRECIATION	
At 1 January 2019	918
Charge for year	<u>71</u>
At 31 December 2019	<u>989</u>
NET BOOK VALUE	
At 31 December 2019	<u>214</u>
At 31 December 2018	<u>285</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Prepayments and accrued income	<u>846</u>	<u>846</u>
	<u>846</u>	<u>846</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Social security and other taxes	3,006	1,593
Other Creditors	377	-
Accrued expenses	<u>1,500</u>	<u>1,500</u>
		<u>3,093</u>

Institute of Journalists Trade Union

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

8 RESERVES

	Income and expenditure account £
At 1 January 2019	17,219
Deficit for the year	1)
At 31 December 2019	<u>13,638</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 (2018 - £75,600).

Institute of Journalists Trade Union

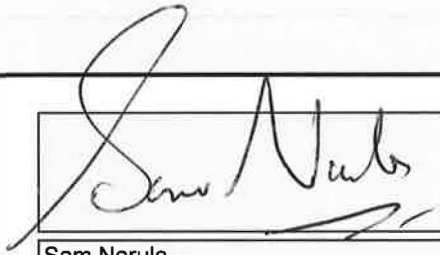
Detailed Income and Expenditure Account
for the Year Ended 31 December 2019

	31.12.19		31.12.18	
	£	£	£	£
Contributions Receivable		75,600		75,600
Expenditure				
Depreciation of tangible fixed assets				
Computer equipment	71		95	
Wages	57,778		58,288	
Subscription and Broadband - Included in Salary	5,727		-	
Social security	3,856		2,050	
Pensions - Nest	2,730		2,628	
Pension - The People's Pension	545		-	
Travel and Meetings	-		237	
Insurance and Subscriptions	2,304		2,304	
Intern	250		3,000	
Sundry expenses	1		90	
Legal and Professional Fees	4,162		5,508	
Auditors' remuneration	<u>1,500</u>		<u>1,500</u>	
		<u>78,924</u>		<u>75,700</u>
		(3,324)		(100)
Finance costs				
Bank charges	96		84	
Interest of PA YE	<u>161</u>		<u>-</u>	
		<u>257</u>		<u>84</u>
NET DEFICIT		W W		<u>(184)</u>

Auditor's report (continued)

See attached

Signature(s) of auditor or auditors:



Name(s):

Sam Narula

Profession(s) or Calling(s):

FCA

Address(es):

13 Locks Yard

High Street

Sevenoaks

Kent

Postcode

TN13 1LT

Date

29th May 2020

Contact name for inquiries and telephone number:

01732 742089

N.8. When notes to the account 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 242D of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

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

Yes 6)

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?

8

If "No" Please explain below:

Signature	<i>[Signature]</i>
Name	<i>Coot, G<t</i>
Office held	<i>c;&l'J 6- \$ C P-bT 4e-Lt</i>
Date	<i>Z ,q MAvi t-O<-O</i>