

Form AR21

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 2023		
List no:	739		
Head or Main Office address:	PO BOX 742		
	WINCHESTER		
Postcode	SO23 3QB		
Website address (if available)	http://bajunion.org.uk		
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:	Matthew Myatt		
Telephone Number:	0207 353 3003		
Contact name for queries regarding the completion of this return	Matthew Myatt		
Telephone Number:	0207 353 3003		
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

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

returns@certoffice.org

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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
	705	6	3	17	731
Total	705	6	3	17	A 731

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

731

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

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:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Matthew Myatt	General Secretary 01/01/2016
Annette Raitz	Deputy General Secretary 01/04/2020
Jon Bamborough	NEC Chairman 01/01/2016

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		105,436
From Members: Other income from members (specify)		
Press cards		1,170
Donations		100
Total other income from members		1,270
Total of all income from members		106,706
Investment income (as at page 12)		255
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		106,961
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		40,436
Administrative expenses (as at page 10)		76,242
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		116,678
Interfund Transfers OUT		
Surplus (deficit) for year		-9,717
Amount of general fund at beginning of year		27,470
Amount of general fund at end of year		17,753

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	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Members legal cover and helpline	40,436
carried forward		Total (should agree with figure in General Fund)	40,436

(See notes 21 and 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			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		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			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		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 and 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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 <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	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) 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 33(iii))	£
Total			

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) 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	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) 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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or 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 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	
Salaries and Wages included in above	45,358
Auditors' fees	4,200
Legal and Professional fees	130
Occupancy costs	
Stationery, printing, postage, telephone, etc.	4,079
Expenses of Executive Committee (Head Office)	378
Expenses of conferences	
Other administrative expenses (specify)	
Press cards and computer expenses	5,461
Bookkeeping, bank charges and incidentals	11,240
Subscription	4,800
Other Outgoings	
Depreciation	596
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	76,242
Charged to: General Fund (Page 3)	76,242
Total	76,242

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
				Description		Value
£	£	£		£		
General secretary - Matthew Myatt	35,018	3,577	1,050		39,645	

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			255
Other investment income (specify)			
			255
			255
		Total investment income	255
		Credited to:	
		General Fund (Page 3)	255
		Political Fund	
		Total Investment Funds	255

Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
1,045	Fixed Assets (at page 14)		1,455
	Investments (as per analysis on page 15)		
145	Quoted (Market value £ ())		145
	Unquoted		
145	Total Investments		145
	Other Assets		
	Loans to other trade unions		
212	Sundry debtors		383
29,066	Cash at bank and in hand		23,345
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		23,728
29,278		Total assets	25,328
30,468			
27,470	General fund (page 3)		17,753
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,786	Accrued expenses		7,573
£1,170	Deferred income		
£42	Social security and other tax		
£2,998		Total liabilities	7,573
£30,468		Total assets	25,328

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			18,136			18,136
Additions			1,006			1,006
Disposals						
Revaluation/Transfers						
At end of year			19,142			19,142
Accumulated Depreciation						
At start of year			17,091			17,091
Charges for year			596			596
Disposals						
Revaluation/Transfers						
At end of year			17,687			17,687
Net book value at end of year						
Net book value at end of year			1,455			1,455
Net book value at end of previous year						
Net book value at end of previous year			1,045			1,045

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds £	Political Fund £
Quoted		
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 type="checkbox"/>	No <input type="checkbox"/>
------------------------------	-----------------------------

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	106,706		106,706
From Investments	255		255
Other Income (including increases by revaluation of assets)			
Total Income	106,961		106,961
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	116,678		116,678
Funds at beginning of year (including reserves)	27,470		27,470
Funds at end of year (including reserves)	17,753		17,753
Assets			
Fixed Assets			1,455
Investment Assets			145
Other Assets			23,728
		Total Assets	25,328
Liabilities		Total Liabilities	7,575
Net Assets (Total Assets less Total Liabilities)			17,753

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)			

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

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 2</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 3</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>

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

Ballot 4

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 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"

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 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 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"

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 6

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 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"

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

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.

As per attached accounts



FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023
FOR
BRITISH ASSOCIATION OF JOURNALISTS

BRITISH ASSOCIATION OF JOURNALISTS**CONTENTS**

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BRITISH ASSOCIATION OF JOURNALISTS

GENERAL INFORMATION

General Secretary: M Myatt

National Executive Committee: M Myatt
J Bamborough (National Chairman)
A Raitz
P Kelly
I Vogler

Place of Business: PO Box 742
Winchester SO23 3QB

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

Statutory Auditors: Orcom Civvals Audit 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 2023

The National Executive Committee presents its annual report together with the accounts for the year ended 31 December 2023.

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**

	2023	2022
	£	£
Total income for the year	106,961	104,411
Total expenditure for the year	116,678	106,165
Deficit	(9,717)	(1,754)
Subscription income	105,436	101,751
Remuneration to the General Secretary (including any benefits)	36,068	36,050

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 2023**

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, Orcom Civvals Audit 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: 29 May 2024

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 2023 on pages eight 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 2023 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the National Executive Committee with respect to the going concern are described in the relevant sections of this report.

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 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 this gives rise to a material misstatement in the financial statements themselves. 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 Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the National Executive Committee.

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

- adequate 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 to which this report relates do not agree 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 and for such internal control as the National Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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 liquidate the association or cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

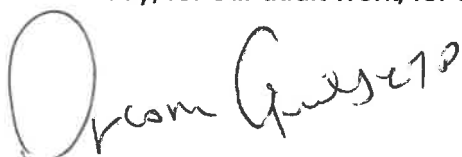
We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with section 36 of that Act.

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 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.



Orcom Civvals Audit Limited
Statutory Auditors
50 Seymour Street
London
W1H 7JG

Date: 29 May 2024

BRITISH ASSOCIATION OF JOURNALISTS

**INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	<u>2023</u> £	<u>2022</u> £
Subscriptions received	1	105,436	101,751
Other income	1	1,170	2,430
Donations	1	100	200
Interest and dividends received	1	255	30
		<u>106,961</u>	<u>104,411</u>
Legal advisors retainers		39,000	35,100
Professional indemnity insurance		1,436	2,080
Other legal fees		130	105
Press cards		1,806	(2,110)
Salaries and employers N.I.		44,308	45,643
Telephones and faxes		2,410	2,179
Computer expenses		3,655	2,514
Pension		1,050	1,050
General Secretary's travel and subsistence		378	629
Printing, postage and stationery		1,669	2,039
Bookkeeping		1,860	1,860
Auditors remuneration		4,200	4,080
Bank and BACS charges		6,088	6,094
Incidentals		3,249	3,523
Subscriptions		4,800	-
Other interest payable		43	-
Depreciation of office furniture, equipment and computers		596	1,379
		<u>116,678</u>	<u>106,165</u>
Deficit for the year	5	<u>(9,717)</u>	<u>(1,754)</u>

BRITISH ASSOCIATION OF JOURNALISTS

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	<u>2023</u> £	<u>2022</u> £
TANGIBLE FIXED ASSETS			
Office furniture & equipment:	Cost	8,850	8,850
	Depn.	1 (8,067)	(7,805)
Computers	Cost.	10,291	9,286
	Depn.	1 (9,621)	(9,286)
		<u>1,453</u>	<u>1,045</u>
Investments	1	145	145
		<u>1,598</u>	<u>1,190</u>
CURRENT ASSETS			
Debtors and prepayments	3	383	212
Cash at bank and in hand		<u>23,345</u>	<u>29,066</u>
		<u>23,728</u>	<u>29,278</u>
CURRENT LIABILITIES			
Creditors	4	<u>(7,573)</u>	<u>(2,998)</u>
NET CURRENT ASSETS		<u>16,155</u>	<u>26,280</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,753</u>	<u>27,470</u>
Financed by:			
SURPLUS ON REVENUE ACCOUNT	5	<u>17,753</u>	<u>27,470</u>

Approved by the National Executive Committee on 29 May 2024 and signed on its behalf.



.....
General Secretary
M Myatt

The notes on pages ten to eleven form part of these financial statements.

BRITISH ASSOCIATION OF JOURNALISTS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

(a) 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". The financial statements have been prepared under the historical cost convention.

(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.

Other income are recognised as when they are received.

Donations are recognised as when they are received.

Investment income is recognised when they are receivable.

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

	2023	2022
	£	£
Other debtors	115	115
Prepayments	268	97
	<u>383</u>	<u>212</u>

4. CREDITORS

	2023	2022
	£	£
Accrued expenditure	7,573	1,786
Deferred income	-	1,170
Social security and other tax	-	42
	<u>7,573</u>	<u>2,998</u>

BRITISH ASSOCIATION OF JOURNALISTS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

5. SURPLUS ON REVENUE ACCOUNT	2023
	£
Balance at 1 January 2023	27,470
Deficit for the year	<u>(9,717)</u>
Balance at 31 December 2023	<u>17,753</u>

Accounting policies



(see notes 84 and 85)

As per attached accounts

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Matthew Myatt	Name:	Annette Raitz
Date:	29/05/2024	Date:	29/05/2024

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

Auditor's report (continued)

As per attached accounts

Signature(s) of auditor or auditors:

Orcom Civals Audit Ltd

Name(s):

Orcom Civals Audit Limited

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

50 Seymour Street

London

Postcode

W1H 7JG

Date

29/5/2024

Contact name for inquiries and telephone number:

Aamir Kazi
0207 258 3461

N.B. 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 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

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

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 inforamation 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

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	Matthew Myatt
Office held	General Secretary
Date	29/05/2024