

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	National Union of Journalists				
Year ended:	30 September 2024				
List no:	197T				
Head or Main Office address:	Headland House				
	72 Acton Street				
	London				
Postcode	WC1X 9NB				
Website address (if available)	<a href="http://www.nuj.org.uk">www.nuj.org.uk</a>				
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:	Laura Davison				
Telephone Number:	020 7843 3700				
Contact name for queries regarding the completion of this return	Jackie Clark				
Telephone Number:	020 7843 3718				
E-mail:	jackiec@nuj.org.uk				

**Please follow the guidance notes in the completion of this return**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

[returns@certoffice.org](mailto: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
	20,424	653	1,553	436	23,066
<b>Total</b>	20,424	653	1,553	436	A 23,066

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

19,432

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

19

## 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
Natasha Hirst	President 01/05/2023
Gerry Curran/ Fran McNulty	Vice President 01/05/2023
John Barsby	Honorary Treasurer 01/05/2023
Michelle Stanistreet	General Secretary 01/05/2025

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		4,954,592
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		4,954,592
<b>Investment income (as at page 12)</b>		184,651
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,110,409	
<b>Total of other income (as at page 4)</b>		1,110,409
		6,249,652
<b>Total income</b>		
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		720,323
Administrative expenses (as at page 10)		4,173,867
<b>Federation and other bodies</b> (specify)		
IFJ/EFJ		108,160
TUC		61,480
Others		49,268
<b>Total expenditure Federation and other bodies</b>		218,908
<b>Taxation</b>		
<b>Total expenditure</b>		5,113,098
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		1,136,554
<b>Amount of general fund at beginning of year</b>		4,980,286
<b>Amount of general fund at end of year</b>		6,116,840

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Training Grants	180,304
Other Income	93,105
Actuarial Gain	837,000
<b>Total other sources</b>	<b>1,110,409</b>
<b>Total of all other income</b>	<b>1,110,409</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	610,455
Employment Related Issues		Advisory Services	
Legal Services	455,189		
Officials and members expenses	81,807		
Representation –		Other Cash Payments	
Non Employment Related Issues		Provident benefits	3,750
		Education and Training services	
		TU Training	34,850
Communications			
The Journalist magazine	73,459		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Membership Cards	71,268
<b>carried forward</b>	610,455	<b>Total (should agree with figure in General Fund)</b>	720,323

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Branches Management Fund	£	£
<b>Income</b>			
	From members		149,237
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		149,237
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		131,458
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		131,458
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		17,779
	<b>Amount of fund at beginning of year</b>		290,537
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		308,316
	<b>Number of members contributing at end of year</b>		19,432

Fund 3		Fund Account	
Name:	Fighting Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		1,040,431
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		1,040,431
	<b>Number of members contributing at end of year</b>		19,432



(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 5		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 21 and 23)

<b>Fund 6</b>		<b>Fund Account</b>		
<b>Name:</b>		<b>£</b>	<b>£</b>	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
	<b>Total Income</b>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
		<b>Surplus (Deficit) for the year</b>		
		<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

<b>Fund 7</b>		<b>Fund Account</b>		
<b>Name:</b>		<b>£</b>	<b>£</b>	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
	<b>Total Income</b>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
		<b>Surplus (Deficit) for the year</b>		
		<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
		<b>Total Income</b>		
		Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
			<b>Surplus (Deficit) for the year</b>	
			<b>Amount of fund at beginning of year</b>	
			<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>		

Fund 9		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		<b>Total other income as specified</b>		
		<b>Total Income</b>		
		Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
			<b>Surplus (Deficit) for the year</b>	
			<b>Amount of fund at beginning of year</b>	
			<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	
<b>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</b>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (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	
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	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	
<b>Expenditure</b>			
	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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

**Political fund account expenditure (a)**

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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
<b>Total</b>	



## **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))	£
<b>Total</b>			

**Political fund account expenditure (d)**

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 on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



**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	£
<b>Total</b>	

## **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	£
<b>Total</b>	

**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)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	2,508,308
Salaries and Wages included in above	2,092,157
Auditors' fees	41,750
Legal and Professional fees	50,918
Occupancy costs	613,209
Stationery, printing, postage, telephone, etc.	142,174
Expenses of Executive Committee (Head Office)	63,740
Expenses of conferences	1,070
Other administrative expenses (specify)	
IT costs	238,158
DB pension finance service costs	114,000
Bank charges	22,662
<b>Other Outgoings</b>	
Training grant expenditure	176,319
Charitable contributions	72,315
Other sundry expenditure	129,245
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	<b>4,173,867</b>
Charged to:	
General Fund (Page 3)	4,173,867
Branches Management Fund	
Fighting Fund	
<b>Total</b>	<b>4,173,867</b>

## 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 £	
President	Nil	Nil	Nil		Nil	Nil
Vice President	Nil	Nil	Nil		Nil	Nil
Honorary General Treasurer	Nil	Nil	Nil		Nil	Nil
General Secretary	100,152	11,631	9,235	car benefit	833	121,851

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			114,450
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			70,201
Other investment income (specify)			
			184,651
		Total investment income	184,651
Credited to:			
		General Fund (Page 3)	184,651
		Branches Management Fund	
		Fighting Fund	
		Political Fund	
		Total Investment Funds	184,651



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	1,879,829	64,600	962,353		4,533,071	7,439,853
Additions			51,884			51,884
Disposals						
Revaluation/Transfers						
At end of year	1,879,829	64,600	1,014,237		4,533,071	7,491,737
<b>Accumulated Depreciation</b>						
At start of year		64,600	417,352			481,952
Charges for year			125,922			125,922
Disposals						
Revaluation/Transfers						
At end of year		64,600	543,274			607,874
<b>Net book value at end of year</b>	1,879,829		470,963		4,533,071	6,883,863
<b>Net book value at end of previous year</b>	1,879,829		545,001		4,533,071	6,957,901



# 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 <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 £
<b>Income</b>			
From Members	5,103,829		5,103,829
From Investments	184,651		184,651
Other Income (including increases by revaluation of assets)	1,110,409		1,110,409
<b>Total Income</b>	6,398,889		6,398,889
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	5,244,555		5,244,555
<b>Funds at beginning of year</b> (including reserves)	6,311,254		6,311,254
<b>Funds at end of year</b> (including reserves)	7,465,588		7,465,588
<b>Assets</b>			
Fixed Assets			6,883,863
Investment Assets			
Other Assets			3,178,270
		<b>Total Assets</b>	10,062,133
<b>Liabilities</b>		<b>Total Liabilities</b>	2,596,545
<b>Net Assets (Total Assets less Total Liabilities)</b>			7,465,588

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<input type="button" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="2"/>		
For each ballot held please complete the information below:		
<b>Ballot 1</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="73"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text" value="65"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="58"/> <sup>1</sup>	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value="7"/> <sup>2</sup>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
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 type="button" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
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: 50px;" type="text"/>	
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="206"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text" value="186"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="172"/> <sup>1</sup>	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value="13"/> <sup>2</sup>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text" value="1"/> <sup>3</sup>	
		<b>1-3 should total "Number of votes cast"</b>
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 type="button" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
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: 50px;" type="text"/>	
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> <sup>1</sup>	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> <sup>2</sup>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/> <sup>3</sup>	
		<b>1-3 should total "Number of votes cast"</b>
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: 50px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" 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	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 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**

**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 file



**1. ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102) and UK Generally Accepted Practice and under the historical cost convention, modified to include the revaluation of freehold properties, and to include investment properties at fair value.

**FUNCTIONAL AND PRESENTATIONAL CURRENCIES**

The financial statements are presented in sterling which is also the functional currency of the Union. Monetary amounts in these financial statements are rounded to the nearest whole £1, except where otherwise indicated.

**GOING CONCERN**

These financial statements have been prepared on a going concern basis. Based on the Union’s forecasts and projections for the period until the end of February 2026 the National Executive Council are confident that the Union will continue to pay its debts as they fall due for a period of a least 12 months from the date of approval of these financial statements. The Union continue to benefit from the hybrid approach to working and engagement with members. The Union has net assets at the year end due to the decrease in the defined benefit liability from £2.7m to £1.8m. The Union has given security to the Trustees of the scheme for its obligation to pay contributions to the scheme in accordance with the schedule of contributions and recovery plan. To this extent the Union has given a negative pledge of £1.3m. The defined benefit pension contributions are treated as an expense within the Unions budget which aims to be balanced each year. Budget holders are encouraged to find more efficient ways of working to ensure value for money for members. The NEC are confident that the Union will be able to pay the contributions agreed with the Trustees on an annual basis. Having taken all of the above into account the National Executive Council are satisfied that the Union is a going concern.

**CONTRIBUTIONS**

Contributions from members are shown in the accounts on the basis of cash received by head office, no account being taken of members’ arrears at the balance sheet date.

**INVESTMENT PROPERTIES**

Headland House (which is split between Investment Properties and Fixed Assets), the valuation of the freehold property owned by the Union was reviewed by Farebrother, property consultants, on 30 September 2023. In the opinion of the NEC the fair value at 30 September 2024 was not significantly different due to the buildings use and rental yields from tenants. The fair value has been apportioned between investment property and tangible fixed assets based on the floor area occupied by the NUJ and the floor area available for leasing to 3<sup>rd</sup> parties.

Investment properties are initially measured at cost and subsequently measured at fair value where a reliable measure of fair value is available without undue cost or effort. Changes in fair value are recognised in profit or loss.

**REVALUATION OF PROPERTIES**

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in General Fund, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in profit or loss or a revaluation loss exceeds the accumulated revaluation gains recognised in General Fund, such gains and losses are recognised in profit or loss.

**TANGIBLE FIXED ASSETS**

Tangible fixed assets, excluding property, are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, property held at valuation and investment properties, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 September 2023****1. ACCOUNTING POLICIES (continued)****TANGIBLE FIXED ASSETS (continued)**

Furniture and equipment	5-15 years
Leasehold Improvements	Over the period of the lease

Expenditure of a capital nature below £1,000 is not capitalised but charged to the Statement of Comprehensive Income in the year of expenditure.

**OPERATING LEASES**

Rentals payable under operating leases are charged on a straight-line basis over the term of the lease. Rentals receivable under operating leases are credited on a straight-line basis over the term of the lease.

*The Union as Lessor – Operating leases*

Rental income from assets leased under operating leases is recognised on a straight-line basis over the term of the lease.

**FOREIGN CURRENCIES**

Transactions in foreign currencies are translated into sterling at the rates of exchange ruling on the date transactions occur. Monetary assets and liabilities denominated in foreign currencies are re-translated at the rates ruling at the balance sheet date. All differences arising on the translation of such items are dealt with in the income and expenditure account.

**FIXED ASSET INVESTMENTS**

Trade investments are classified as financial instruments and accounted for in accordance with the accounting policy at fair value through net income/expenditure.

**RETIREMENT BENEFITS**

The NUJ operates two defined benefit pension schemes, one for members in the UK and a cross border scheme for members in the Republic of Ireland. The amount charged to the statement of comprehensive income in respect of pension costs and other post retirement benefits is the interest cost, actuarial return on assets less interest and actuarial gains and losses on defined benefit obligations.

The defined benefit schemes are funded with the assets held separately from the Union in separate trustee administered funds. Full actuarial valuations by a professional qualified actuary are obtained at least every three years and updated to reflect current conditions at each balance sheet date. The pension schemes' assets are measured at fair value. The pension schemes' liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency. A pension scheme asset is recognised in the balance sheet only to the extent that the trustees have agreed a refund from the scheme at the balance sheet date. A pension scheme liability is recognised to the extent that the Union has a legal or constructive obligation to settle the liability.

The defined benefit schemes referred to above were closed to future accrual on 31 December 2013.

On 1 January 2014 the Union set up two defined contribution schemes, one with IFG for staff based in Ireland and one with Legal & General for staff based in the UK. The Union contributes 10% (formerly 9%) of pensionable salaries to both of these schemes for members of staff who have joined one of these schemes.

**FINANCIAL INSTRUMENTS**

The Union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions of the instrument and are offset only when the Union currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 September 2024**

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**1. ACCOUNTING POLICIES (continued)****FINANCIAL ASSETS**

Trade and other debtors (including accrued income) which are recoverable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

**FINANCIAL LIABILITIES**

Financial liabilities are classified as liabilities according to the substance of the contractual arrangements entered into.

**TAXATION**

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled based on tax rates that have been enacted or substantively enacted by the reporting date.

Deferred tax liabilities are recognised in respect of all timing differences that exist at the reporting date. Timing differences are differences between taxable profits and total comprehensive income that arise from the inclusion of income and expenses in tax assessments in different periods from their recognition in the financial statements.

For non-depreciable assets measured using the revaluation model and investment properties measured at fair value (except investment property with a limited useful life held by the Union to consume substantially all of its economic benefits), deferred tax is measured using the tax rates and allowances that apply to the sale of the asset or property.

Deferred tax is charged or credited in profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT**

Accounting estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

*Critical accounting estimates and assumptions*

The Union makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the defined benefit pension liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 12 will impact the carrying amount of the pension liability.

*Critical areas of judgement*

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

# Accounting policies

(see notes 84 and 85)



## 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:	Treasurer's Signature:
Name: Laura Davison	Name: John Barsby
Date: 14 February 2025	Date: 14 February 2025

## 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)

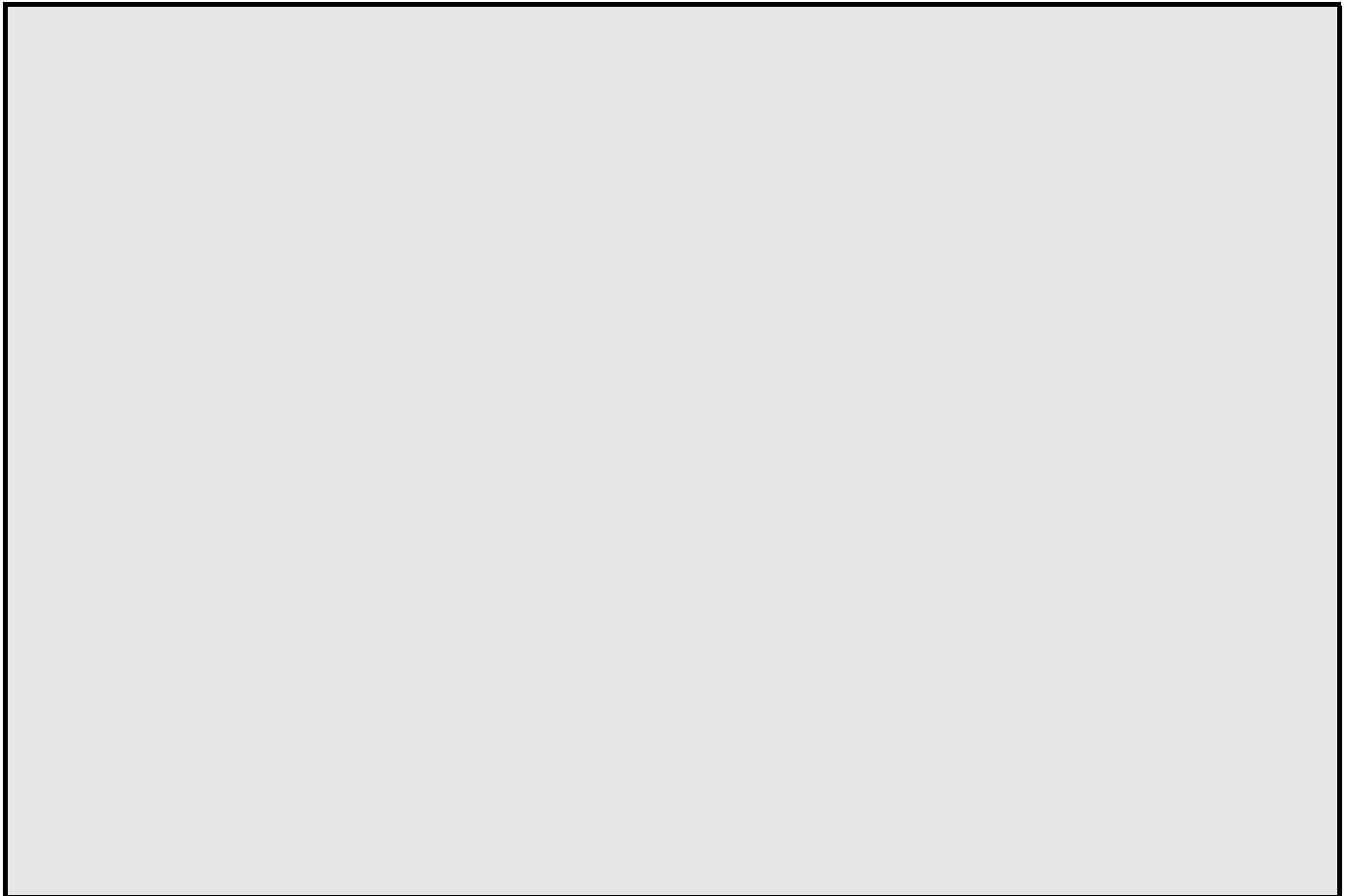
Please explain in your report overleaf or attached

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)**



Signature(s) of auditor or auditors:

*RSM UK AUDIT LLP*

Name(s):

RSM UK AUDIT LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

1st Floor, Platinum Building

St John's Innovation Centre

Cowley Road

Cambridge

Postcode

CB4 0DS

Date

17-Feb-25

Contact name for inquiries and telephone number:

Claire Sutherland 01223 455715

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

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

## Opinion

We have audited the financial statements of The National Union of Journalists (the 'union') for the year ended 30 September 2024 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Cash Flows, Statement of Changes in Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, the financial statements:

- give a true and fair view of the state of the union's affairs as at 30 September 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Accounting Standards;
- have been prepared in accordance with the requirements 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

In auditing the financial statements, we have concluded that the National Executive Council'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 union'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 Council with respect to going concern are described in the relevant sections of this report.

## Other information



The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The National Executive Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

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 course of 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

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

- proper accounting records have not been kept in accordance with the requirements of section 28; or
- a satisfactory system of control over the union's transactions has not been maintained in accordance with the requirements of section 28; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations for which, to the best of our knowledge and belief, we consider necessary for our audit.

Responsibilities of the National Executive Council

As explained more fully in the National Executive Council's responsibilities statement set out on page 3, the National Executive Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the National Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the union operates in and how the union is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Trade Union and Labour Relations (Consolidation) Act 1992 and tax compliance regulations. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures, inspecting any correspondence with local tax authorities.

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material

misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates and detailed testing of revenue.

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

#### Use of our report

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the union'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 union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK AUDIT LLP

RSM UK Audit LLP Statutory Auditor Chartered Accountants

1st Floor, Platinum Building, St John's Innovation Park, Cowley Road,  
Cambridge, CB4 0DS

Date: 17 February 2025

## 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**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes**


- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

**Yes**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

## Membership audit certificate (continued)

Signature of assurer	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	04.12.2024
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

# 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:

[Large greyed-out area for explanation]

Signature	
Name	
Office held	
Date	

**Double-click on icon to open guidance**