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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:

Website address (if available)

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

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)
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General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

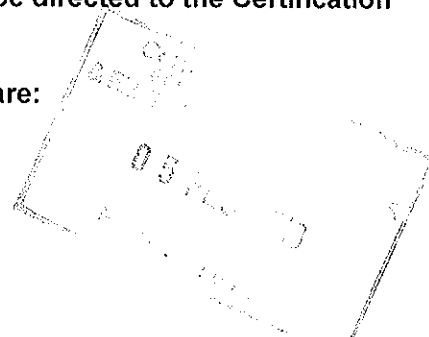
E-mail:

**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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE					712
FEMALE					62
TOTAL					A 774

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

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

-
-

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes  No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes  No

If yes, state the number of affiliated unions:

and names:

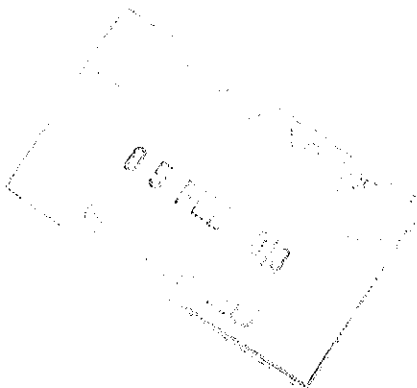
## OFFICERS IN POST AS AT 31<sup>ST</sup> MAY 2012

Chairman ~ Andrew Daykin

Secretary ~ Olaf Dixon

Treasurer ~ Graham Mackrell

Committee Members ~ John Barnwell, Alan Jones, David Richardson



# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		48,636
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		48,636
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	69,000	
<b>Total of other income (as at page 4)</b>		69,000
	<b>TOTAL INCOME</b>	117,636
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		31,544
<b>Administrative expenses (as at page 10)</b>		88,801
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		120,345
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	120,345
Surplus (deficit) for year		(2,709)
Amount of general fund at beginning of year		(32,459)
Amount of general fund at end of year		(35,168)

# 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>Other income</b>		
Donations	27,000	
Sponsorship	42,000	
<b>TOTAL OTHER INCOME</b>		69,000
<b>TOTAL OF ALL OTHER INCOME</b>		69,000

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	31,544
Legal assistance	31,219	Education and Training services	
Human resources	325		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
<b>carried forward</b>	31,544	<b>Total (should agree with figure in General Fund)</b>	31,544

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	IFMA Charity Trust	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		9
	Other income (specify)		
	Grant from League Managers Association		1,953
		<b>Total other income as specified</b>	1,962
		<b>Total Income</b>	1,962
<b>Expenditure</b>			
	Benefits to members		2,966
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	2,966
		<b>Surplus (Deficit) for the year</b>	(1,004)
		<b>Amount of fund at beginning of year</b>	24,053
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	23,049
		<b>Number of members contributing at end of year</b>	

<b>FUND 3</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>	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<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 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</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</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 of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</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 fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	48,524
Salaries and Wages included in above	£
Auditors' fees, accountancy and book keeping charges	3,450
Legal and Professional fees	
Occupancy costs	7,250
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences and training programme	15,526
Other administrative expenses (specify)	
Sundry	220
Seminars and coaching	11,521
Sponsorship expenses	2,310
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	<b>88,801</b>
Charged to:	
General Fund (Page 3)	88,801
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	<b>88,801</b>



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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			9
Other investment income (specify)			
		Total investment income	9
		Credited to:	
		General Fund (Page 3)	
		Fund (Account 2)	9
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	9

# BALANCE SHEET as at 31 May 2012

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		29,127
	Cash at bank and in hand		4,965
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		34,092
	<b>TOTAL ASSETS</b>		34,092
	General Fund (Account    )		(35,168)
	Fund (Account 2)		23,049
	Fund (Account    )		
	Superannuation Fund (Account    )		
	Political Fund (Account    )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		46,211
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		34,092
	<b>TOTAL ASSETS</b>		34,092

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	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			7,046			7,046
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			7,046			7,046
<b>Accumulated Depreciation</b>						
At start of year			7,046			7,046
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			7,046			7,046
<b>Net book value at end of year</b>			Nil			Nil
<b>Net book value at end of previous year</b>			Nil			Nil

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	48,636		
From Investments	9		
Other Income (including increases by revaluation of assets)	70,953		
<b>Total Income</b>	<b>119,598</b>		
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	<b>123,311</b>		
<b>Funds at beginning of year</b> (including reserves)	(8,406)		
<b>Funds at end of year</b> (including reserves)	(12,119)		
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			34,092
<b>Total Assets</b>			<b>34,092</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>34,092</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

## 1. Accounting Policies

### Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The financial statements have been prepared on a going concern basis, the validity of which may be inappropriate as at 31 May 2012, the Institute has net current liabilities of £35,168. The financial statements do not include any adjustments that may result from the Institute being unable to continue as a going concern.

### Income

Subscriptions and donations are accounted for on a receipts basis.  
Sponsorships are recognised on an accruals basis.

### Taxation

Taxation for the year is chargeable on investment income.

### Fixed Assets

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

Office equipment – 33% on cost

### Investments

Investments held as fixed assets are stated at cost less any provision for permanent diminution in value.

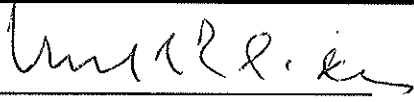
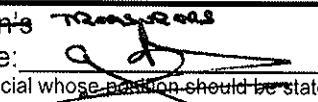
# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>OLAF DIXON</u> Date: <u>31st JANUARY 2013</u>	Chairman's <del>Signature</del> <sup>Treasurer's</sup> Signature: <u></u> (or other official whose position should be stated) Name: <u>GRAHAM MACDONALD</u> Date: <u>31st JANUARY 2013</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE INSTITUTE OF FOOTBALL MANAGEMENT AND ADMINISTRATION  
made in accordance with section 36 of the  
Trade Union and Labour Relations (Consolidation) Act 1992**

We have audited the financial statements of The Institute of Football Management and Administration for the year ended 31 May 2012 which comprise the Balance Sheet, Income and Expenditure Account and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Institute's members, as a body. Our audit work has been undertaken so that we might state to the Institute's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Institute and the Institute's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of officers and auditors**

As explained more fully in the Statement of Officers' Responsibilities set out on page five, the officers are responsible for the preparation of the financial statements, and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). These standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors).

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Institute's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Institute's affairs as at 31 May 2012 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE INSTITUTE OF FOOTBALL MANAGEMENT AND ADMINISTRATION  
made in accordance with section 36 of the  
Trade Union and Labour Relations (Consolidation) Act 1992**

**Emphasis of matter - going concern**

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the Institute's ability to continue as a going concern. As at 31 May 2012 the Institute had net current liabilities of £35,168. This condition, along with the other matters explained in note 1 to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the Institute's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the Institute was unable to continue as a going concern.

**Matters on which we are required to report by exception**

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

- a satisfactory system of control over transactions has not been maintained;
- the Institute has not kept proper accounting records;
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.



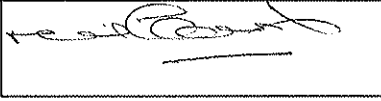
Neil Calvert (Senior Statutory Auditor)  
for and on behalf of Rushtons  
Statutory Auditors  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Date:

28/1/2013

# AUDITOR'S REPORT (continued)

Please see attached document.

Signature(s) of auditor or auditors:		
Name(s):	Neil M Calvert	
Profession(s) or Calling(s):	FCA	Chartered Accountant
Address(es):	Rushtons Shorrock House 1 Faraday Court Fulwood	Preston Lancashire PR2 9NB
Date:	28 January 2013	
Contact name and telephone number:	01772 693111	

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