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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

National Union of Mineworkers – South Wales Area

Year ended:

31st December 2012

List no:

2247

Head or Main Office:

Woodland Terrace
Maesycloed
Pontypridd
Mid-Glamorgan
CF37 1DZ

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

Website address (if available)

2247

24 MAY 2013

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

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

General Secretary:

Mr Wayne Thomas

Telephone Number:

01443 402092

Contact name for queries
regarding

R.H. Jeffs & Rowe

Telephone Number:

01443 402116

E-mail:

dtucker@accountancywales.com

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
22nd 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)

NATIONAL UNION OF MINEWORKERS

SOUTH WALES AREA

Chairman	K.T.WILLIAMS
Area Secretary	W.THOMAS
Executive Committee:	M.PARSONS K.T.WILLIAMS
Trustees:	G.REES D.LEWIS G.ROBERTS
Auditors:	R.H.Jeffs & Rowe Statutory Auditor and Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2BW

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	256				256
FEMALE					
TOTAL					A 256

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

0

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

249

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:

National Union of Mineworkers

b. A federation of trade unions?

Yes No

If yes, state the no. of affiliated unions

N/A

and names:

N/A

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		38849
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		38849
Investment income (as at page 12)		58877
Other Income		
Income from Federations and other bodies (as at page 4)	21900	
Income from any other sources (as at page 4)	5624	
Total of other income (as at page 4)		27524
	TOTAL INCOME	125250
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		164075
Federation and other bodies (specify)		
Amounts Payable to Headquarters	21416	
Total expenditure Federation and other bodies		20255
Taxation		-
	TOTAL EXPENDITURE	185491
Surplus (deficit) for year		(60241)
Amount of general fund at beginning of year		302505
Amount of general fund at end of year		242264

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
Head Office Contributions towards Vice Presidency	21900	
TOTAL FEDERATION AND OTHER BODIES		21900
Other income		
Contribution for Volunteer Workers	172	
Realised Gains on Investments	795	
Unrealised Gains on Investments	4657	
TOTAL OTHER INCOME		5624
TOTAL OF ALL OTHER INCOME		27524

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		15159
	Other income (specify)		
	Net Investment Gains	25922	
	Total other income as specified		25922
	Total Income		41081
Expenditure			
	Benefits to members	2122	
	Administrative expenses and other expenditure (as at page 10)	30162	
	Total Expenditure		32284
	Surplus (Deficit) for the year		8797
	Amount of fund at beginning of year		382953
	Amount of fund at the end of year (as Balance Sheet)		391750
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:	Branch	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Brought Forward Figure Written Off		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		0
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies		1,042	
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income	1,042	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Fees to Divisional Labour Parties	400		
	Non-political expenditure			
			Total expenditure	400
			Surplus (deficit) for year	642
			Amount of political fund at beginning of year	713
		Amount of political fund at the end of year (as Balance Sheet)	1,355	
		Number of members at end of year contributing to the political fund	225	
		Number of members at end of the year not contributing to the political fund	31	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			0	

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 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)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£105369	105369
Auditors' fees		
Legal and Professional fees		3863
Occupancy costs		68337
Stationery, printing, postage, telephone, etc.		3597
Expenses of Executive Committee (Head Office)		
Expenses of conferences		95
Other administrative expenses (specify)		
Travel & Motor		729
Welfare		172
Bank Charges & Interest		2231
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		9844
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		194237
Charged to:		
	General Fund (Page 3)	164075
	Benevolent Fund (Account?)	30162
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		194237

BALANCE SHEET as at 31st December 2012

(see notes 47 to 50)

Previous Year		£	£
349190	Fixed Assets (at page 14)		339346
	Investments (as per analysis on page 15)		
399937	Quoted (Market value £399937)	383173	
	Unquoted		
	Total Investments		383173
	Other Assets		
	Loans to other trade unions		
63149	Sundry debtors	57774	
12131	Cash at bank and in hand	7979	
	Income tax to be recovered		
	Stocks of goods		
19118	Others (specify) Short Term Investments	785	
94398	Total of other assets		66538
843525	TOTAL ASSETS		789057
302505	General Fund (Account 1)		242264
382953	Benevolent Fund (Account 2)		391750
	Branch Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
60108	Revaluation Reserve		60108
	LIABILITIES		
713	Amount held on behalf of central trade union political fund		1355
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
97246	Sundry creditors		93580
	Accrued expenses		
	Provisions		
	Other liabilities		
843525	TOTAL LIABILITIES		789057
843525	TOTAL ASSETS		789057

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Lease £				
Cost or Valuation						
At start of year	492222		55223			547445
Additions						
Disposals						
Revaluation/Transfer s						
At end of year	492222		55223			547445
Accumulated Depreciation						
At start of year	143032		55223			198255
Charges for year	9844					9844
Disposals						
Revaluation/Transfer s						
At end of year	152876		55223			208099
Net book value at end of year						
	339346		0			339346
Net book value at end of previous year						
	349190		0			349190

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	346470	
Government Securities (Gilts)	36702	
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	383173	
Market Value of Quoted Investment	383173	
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)

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 checked="" 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 £
INCOME			
From Members	38,849	1,042	39,891
From Investments	74,036		74,036
Other Income (including increases by revaluation of assets)	53,446		53,446
Total Income	166,331	1,042	167,373
EXPENDITURE (including decreases by revaluation of	217,775	400	218,175
Total Expenditure	217,775	400	218,175
Funds at beginning of year (including reserves)	745,566	713	746,279
Funds at end of year (including reserves)	694,122	1,355	695,477
ASSETS			
Fixed Assets			339,346
Investment Assets			383,173
Other Assets			66,538
		Total Assets	789,057
LIABILITIES			
		Total Liabilities	93,580
NET ASSETS (Total Assets less Total Liabilities)			695,477

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.

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exception:-

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Pensions

Employees are members of the National Union of Mineworkers Officials' and Permanent Employees' Superannuation Fund. The actuarial method used, the description of the main actuarial assumptions and the results of the most recent formal valuation of the Fund, including the level of funding, are included in the financial statements of the National Union of Mineworkers.

TAXATION

The charge for corporation tax is calculated at the appropriate rate on interest and rent received during the year.

INVESTMENTS

Investments have been included on the balance sheet at market value at 31st December 2012.

EXECUTIVE COMMITTEE RESPONSIBILITIES

The executive committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Union as at the end of the financial year and of the income and expenditure for that period. In preparing those financial statements, the executive committee is required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Union will continue.

The executive committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Union and to enable it to ensure that the financial statements comply with statutory requirements. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The executive committee confirm that, as far as they are aware, there is no relevant audit information of which the Union's auditors are unaware. They have 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 Union's auditors are aware of that information.

RELATED PARTY TRANSACTIONS

(a) National Union of Mineworkers

These accounts are prepared for the members' of the South Wales Area of the National Union of Mineworkers (N.U.M.). The Area is constituent association of the N.U.M., a trade union.

(b) Related Charities

The National Union of Mineworkers – South Wales Area is associated with a number of registered charities:

- i. South Wales Area Miners' Benevolent Fund (Charity No. 500118). Included in creditors is a figure of £83,215 which was the balance owed to the charity as at 31st December 2012.
- ii. Convalescent Home for the South Wales Mining Industry (Charity No. 206608). Included in debtors is a figure of £1,150 which was the balance owed by the charity as at 31st December 2012.

(c) Analysis of Officials Salaries and Benefits

	<u>Gross Salary</u>	<u>Employer's NI Contributions</u>	<u>Benefits</u>	<u>Total</u>
Area Secretary	52641	7348	-	59989

Employees' Superannuation Costs

"Pension benefits are provided in accordance with the Rules of the NUM officials' and Permanent Employees' Superannuation Fund and provide a pension based on final salary on retirement at age 60 based on an accrual rate of 1/80th plus a lump sum payment based on three times the annual pension awarded. In the event of death, widows/dependants benefits, if applicable, are payable".

<u>Executive</u>		<u>2012</u>	<u>2011</u>
K T Williams	Depreciation Allowance	-	250
M Parsons	Depreciation Allowance	-	250

(d) No other related party transactions took place during the year.

GOING CONCERN

At the Balance Sheet date, the net current liabilities of the union stood at £101,668 and it has incurred a net deficit of £60,241 for the year. The South Wales Area's continuance is therefore reliant on the support of both head office and the benevolent fund.

ACCOUNTING POLICIES

(see notes 74 and 75)

ACCOUNTING POLICIES	
Basis of Accounting	
The financial statements have been prepared under the historical cost convention as modified to incorporate the revaluation of certain tangible fixed assets.	
Income	
Income includes all contributions, interest receivable and income from rents.	
Expenditure	
Expenditure includes all payments made and provisions for all known liabilities for the year.	
Tangible Fixed Assets	
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:	
Freehold Property	2% on cost or revalued amount
Equipment	25% on written down value and 33.33% on cost
Fixtures and Fittings	15% on cost
Depreciation is charged from the date the asset is first brought into use.	

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>W. Thomas</u> Name: <u>WAYNE THOMAS</u> Date: <u>17/5/2013</u>	Chairman's Signature: <u>K. Williams</u> (or other official whose position should be stated) Name: <u>KEVIN WILLIAMS</u> Date: <u>17/5/13</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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" 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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" 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

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

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

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)

AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL UNION OF MINeworkERS - SOUTH WALES AREA

We have audited the financial statements of The National Union of Mineworkers – South Wales Area for the year ended 31 December 2012 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out therein.

This report is made solely to the Union's members, as a body, in accordance with section 36 of 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.

RESPECTIVE RESPONSIBILITIES OF COMMITTEE AND AUDITORS

As described in the Statement of Executive Committee Responsibilities set out in note 5, the executive committee is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

AUDITOR'S REPORT (continued)

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (United Kingdom 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 statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: the reasonableness of significant accounting estimates made by the committee; the overall presentation of the financial statements, and whether the accounting policies are appropriate to the branch's circumstances, consistently applied and adequately disclosed.

OPINION ON FINANCIAL STATEMENTS

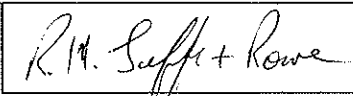
In our opinion the financial statements:

1. give a true and fair view of the state of affairs of the Union as at 31st December 2012 and of its income and expenditure for the year ended;
2. have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
3. have been properly prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

R.H. JEFFS & ROWE

Statutory Auditor and
Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW

14th May 2013

Signature(s) of auditor or auditors:		
Name(s):	R.H. Jeffs & Rowe	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	27/28 Gelliwastad Road Pontypridd CF37 2BW	
Date:	14 th May 2013	
Contact name and telephone number:	R.Thomas 01443 402116	

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

IRREGULARITY STATEMENT TO MEMBERS

Required by Section 32A(6)[a] of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999.

A member who is concerned that some irregularity may be occurring, or have 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 such 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 rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.