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FORM AR21

To be used for reporting years starting on or after 6 April 2015
Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Industrial Workers of the World
Year ended:	31 December 2016
List no:	790T
Head or Main Office:	Po Box 5251 Yeovil BA20 9FS
Website address (if available)	www.iww.org.uk
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Click the appropriate box)
General Secretary:	Russ Spring
Telephone Number:	07948 513 776
Contact name for queries regarding	Russ Spring
Telephone Number:	As above
E-mail:	secretary@iww.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

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

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



List of IWW Officers in post as at Dec 31st 2016

POST	OFFICER
Regional Secretary	Russ Spring
Regional Treasurer	Kathryn Day
Membership Officer	Philip Lemarquand
Communications Officer	Fabian Tompsett
Access Officer	Sue Fortune
Women's Officer	Hannah Byrne
Organising Department Chair	Tawanda Nyabango
Research and Development Secretary	Ant Ince
Training Department Chair	Chris Welbrook
Cymru Area Organiser	Peter Davies
London Area Organiser	Tawanda Nyabango
West Scotland Area Organiser	Dek Keenan

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	871		-		871
FEMALE	386		-		386
Other	48				48
Not Declared	125				125
TOTAL	1,430		-		1,430

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

1,430

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
TREASURER	CURIS SENIOR	KATHRYN DAY	MAY 2016

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:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		63,406
From Members: Other income from members (specify)		
Total other income from members		-
Total of all income from members		63,406
Investment income (as at page 12)		-
Other Income		
Income from Federations and other bodies (as at page 4)	-	
Income from any other sources (as at page 4)	4,535	
Total of other income (as at page 4)		4,535
		TOTAL INCOME
		67,941
EXPENDITURE		
Benefits to members (as at page 5)		-
Administrative expenses (as at page 10)		56,444
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		-
Taxation		-
		TOTAL EXPENDITURE
		56,444
		Surplus (deficit) for year
		241,070
		Amount of general fund at beginning of year
		47,727
		Amount of general fund at end of year
		59,224

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Merchandise sales	714	
Branch other income	3,821	
TOTAL OTHER INCOME		4,535
TOTAL OF ALL OTHER INCOME		4,535

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		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:	Certification Fund	£	£
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 3		Fund Account	
Name:	Blood Service Campaign Fund	£	£
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

6191

(See notes 24 and 25)

FUND 4		Fund Account	
Name:	Organising Department Working Group Fund	£	£
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		108
	Amount of fund at the end of year (as Balance Sheet)		108
	Number of members contributing at end of year		n/a

FUND 5		Fund Account	
Name:	FAIR VALUE RESERVE	£	£
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 24 and 25)

FUND 6		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 7		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		
	Investment income (as at page 12)		
	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 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			

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	£	
Auditors' fees		3,900
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office) & Branches		
Expenses of conferences		
Other administrative expenses (specify)		
Office administrative, meeting, legal etc		32,280
Merchandise		1,022
Branch expenses		17,909
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgage interest and similar charges		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Donations		1,333
Total		56,444
Charged to:		
General Fund (Page 3)		56,444
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		56,444

BALANCE SHEET as at 31st December 2016

(see notes 47 to 50)

Previous Year		£	£
-	Fixed Assets (at page 14)		-
	Investments (as per analysis on page 15)		
-	Quoted (Market value £3,068,080)		-
-	Unquoted		-
	Total Investments		-
	Other Assets		
	Loans to other trade unions		
-	Sundry debtors		-
55,388	Cash at bank and in hand		69,758
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
55,388	Total of other assets		69,758
55,388	TOTAL ASSETS		69,758
47,727	General Fund (Account 1)		59,224
-	Certification Fund (Account 2)		-
-	Blood Service Campaign Fund (Account 3)		-
108	Organising Department Working Group Fund (Account 4)		108
-	Political Fund (Account)		-
-	Revaluation Reserve		-
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other – Bank Loan		
	Bank overdraft		
-	Tax payable		
	Trade creditors		
5,457	Accrued expenses		10,426
-	Provisions		-
2,096	Other liabilities – Due to GHQ IWW		-
55,388	TOTAL LIABILITIES		69,758
55,388	TOTAL ASSETS		69,758

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

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)

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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	63,406		63,406
From Investments	-		-
Other Income (including increases by revaluation of assets)	4,535		4,535
Total Income	67,941		67,941
EXPENDITURE (including decreases by revaluation of	56,444		56,444
Total Expenditure	56,444		56,444
Funds at beginning of year (including reserves)	47,835		47,835
Funds at end of year (including reserves)	59,224		59,332
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			69,578
Total Assets			69,578
LIABILITIES			
Total Liabilities			10,426
NET ASSETS (Total Assets less Total Liabilities)			59,332

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.

Refer to attached Accounts

ACCOUNTING POLICIES

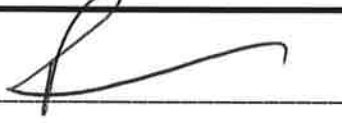
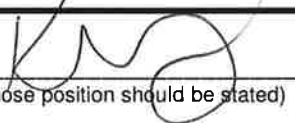
(see notes 74 and 75)

Refer to attached Accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: 	Treasurer's Signature:  <small>(or other official whose position should be stated)</small>
Name: _Russ Spring	Name: Kathryn Day
Date: 12 December 2017	Date: 12 December 2017

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED <small>(See Pages 23 and 24 and Notes 88 to 94)</small>	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/

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/

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/

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)

REFER TO ATTACHED ACCOUNTS

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

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?

NO

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

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

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

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

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

SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES

If "NO" Please explain below:

Signature



Name

Russ Spring

Office held

Secretary

Date

12/12/2017

Industrial Workers of the World

Accounts for the year ended 31 December 2016

Industrial Workers of the World

General Fund - Income and Expenditure Account for the year ended 31 December 2016

	note	2016	2015
		£	£
Income			
Member subscriptions		63,406	50,648
Branch and other income		3,821	3,287
Merchandise sales		714	2,445
		<u>67,941</u>	<u>56,380</u>
Expenditure			
Subscriptions to the International Administration	2	-	555
Donations		1,333	1,818
Administration		32,280	22,360
Audit fee		3,900	2,880
Cost of merchandise		1,022	2,571
Branch other expenditure		17,909	16,355
		<u>56,444</u>	<u>46,539</u>
SURPLUS/(DEFICIT) FOR THE YEAR		11,497	9,841
Balance brought forward		47,727	37,886
Balance carried forward at 31 December 2016		<u>59,224</u>	<u>47,727</u>

Industrial Workers of the World

Balance Sheet At 31 December 2016

	note	2016	2015
		£	£
Current Assets			
Cash		300	269
Paypal Account		133	133
Bank Accounts		43,638	37,103
- Central		108	108
- Organising		25,579	17,775
- Branches			
Prepayments		-	-
Debtors		-	-
- Defunct branches			
		<u>69,758</u>	<u>55,388</u>
Current Liabilities			
Due to GHQ	2	-	2,096
Creditors		10,426	5,457
		<u>10,426</u>	<u>7,553</u>
		<u>59,332</u>	<u>47,835</u>
Net Assets			
Funds			
General Fund	3	59,224	47,727
Organising Department Working Group Fund	4	108	108
		<u>59,332</u>	<u>47,835</u>

Approved on behalf of the Union by:

Russ Spring
(Secretary)

.....

Kathryn Day
(Treasurer)

.....

12 December 2017

Industrial Workers of the World

Notes to the Accounts Year ended 31 December 2016

1 Accounting Policies

a) Basis of Preparation

The accounts are prepared under the historical cost convention, in accordance with applicable accounting standards and on the going concern basis.

b) Income

Subscription income is accounted for when received by the Union or included in a return of income and expenditure from a branch. No allowance is made to reflect subscriptions due but not paid.

c) Expenditure

Expenditure is recognised on the accruals basis and includes expenses incurred by branches.

2 Subscriptions to the International Administration

In 2016 the global membership of the IWW decided to dissolve GHQ and equalize the regional administrations of the union. This meant that our debt normally owing to GHQ was also cancelled.

3 General Fund

The General fund has grown due to an increase in the number of members.

4 Organising Department Working Group Fund

This fund was established in 2009 to provide training, research and other support to help branches and members organise locally and nationally. There was no movement on the fund during the year. The balance held on the fund as at the balance sheet date amounted to £108.

Industrial Workers of the World

Notes to the Accounts
Year ended 31 December 2016

5 Officers' Responsibilities

The Trade Union and Labour Relations (Consolidation) Act 1992 requires the Union to prepare financial statements for each financial year which give a true and fair view. In preparing these financial statements the Union is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances;
- ensure that such records are maintained so as to give a true and fair view of the state of affairs of the Union and to explain its transactions;
- prepare an annual return for the Certification Officer giving a true and fair view of the Revenue Account and Balance Sheet; and
- provide members with a statement of income and expenditure for the year.

Independent auditor's report to the members of the Industrial Workers of the World

We have audited the financial statements on pages 1 to 4 which have been prepared under the historical cost convention and the accounting policies set out on page 3.

This report is made solely to the members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 ('the Act'). Our audit work has been undertaken so that we may state to the Union's members those matters that 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 THE UNION AND THE AUDITORS

As described on page 3 the Union is 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). Those 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 error or fraud. This includes an assessment of whether the accounting policies are appropriate to the Union'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.

OPINION ON THE FINANCIAL STATEMENTS

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31 December 2016 and of its transactions for the year ended on that date.

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:

- adequate records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns.

Civvals Limited
Registered Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

12 December 2017