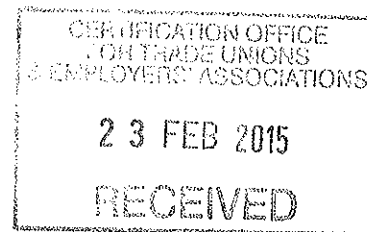


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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Institute of Football Management and Administration
Year ended:	31 May 2014
List no:	1107
Head or Main Office:	St Georges Park Newborough Road Needwood Burton upon Trent DE13 9PD
Website address (if available)	www.leaguemanagers.com
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)
General Secretary:	Olaf Dixon
Telephone Number:	01283 576350
Contact name for queries regarding	Graham Mackrell
Telephone Number:	01283 576350
E-mail:	graham.mackrell@lmasecure.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)

OFFICERS IN POST AS AT 31ST MAY 2014

Chairman ~ Andrew Daykin

Secretary ~ Olaf Dixon

Treasurer ~ Graham Mackrell

Committee Members ~ John Barnwell, Alan Jones, David Richardson

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	807				807
FEMALE	69				69
TOTAL	876				A 876

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

876

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
	<i>NONE</i>		

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		70,746
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		70,746
Investment income (as at page 12)		0
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	67,325	
Total of other income (as at page 4)		67,325
		TOTAL INCOME
		138,071
EXPENDITURE		
Benefits to members (as at page 5)		19,100
Administrative expenses (as at page 10)		113,593
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		0
Taxation		0
		TOTAL EXPENDITURE
		132,693
		Surplus (deficit) for year
		5,378
		Amount of general fund at beginning of year
		(62,296)
		Amount of general fund at end of year
		(56,918)

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		
Donations	29,000	
Sponsorship	38,325	
TOTAL OTHER INCOME		67,325
TOTAL OF ALL OTHER INCOME		67,325

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	19,100
Legal assistance	18,400	Education and Training services	
Human resources	700		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
carried forward	19,100	Total (should agree with figure in General Fund)	19,100

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	IFMA CHARITY TRUST	£	£
Income			
	From members		0
	Investment income (as at page 12)		3
	Other income (specify)		
		Total other income as specified	0
		Total Income	3
Expenditure			
	Benefits to members		500
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	500
		Surplus (Deficit) for the year	(497)
		Amount of fund at beginning of year	23,051
		Amount of fund at the end of year (as Balance Sheet)	22,554
		Number of members contributing at end of year	0

FUND 3		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 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 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		59,061
Salaries and Wages included in above	£	
Auditors' fees		3,740
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		32,411
Other administrative expenses (specify)		
Sundry		295
Seminars, meetings and coaching		10,836
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	113,593
Charged to:	General Fund (Page 3)	113,593
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	113,593

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

BALANCE SHEET as at 31 May 2014

(see notes 47 to 50)

Previous Year		£	£
0	Fixed Assets (at page 14)		0
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
0	Total Investments		0
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		27,900
15,988	Cash at bank and in hand		2,709
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
15,988	Total of other assets		30,609
15,988	TOTAL ASSETS		30,609
(62,296)	General Fund (Account)		(56,918)
23,050	Fund (Account 2)		22,554
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
55,234	Sundry creditors		64,973
	Accrued expenses		
	Provisions		
	Other liabilities		
15,988	TOTAL LIABILITIES		30,609
15,988	TOTAL ASSETS		30,609

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						0
Additions						0
Disposals						0
Revaluation/Transfer s						0
At end of year						0
Accumulated Depreciation						
At start of year						0
Charges for year						0
Disposals						0
Revaluation/Transfer s						0
At end of year						0
Net book value at end of year						0
Net book value at end of previous year						0

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 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	70,746		70,746
From Investments	3		3
Other Income (including increases by revaluation of assets)	67,325		67,325
Total Income	138,074		138,074
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	133,193		133,193
Funds at beginning of year (including reserves)	(39,246)		(39,246)
Funds at end of year (including reserves)	(34,364)		(34,364)
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			30,609
Total Assets			30,609
LIABILITIES			
Total Liabilities			(64,973)
NET ASSETS (Total Assets less Total Liabilities)			(34,364)

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.

See attached sheet



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>OUF DIXON</u> Date: <u>12/2/2015</u>	Treasurer's Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>G. A. MALAGA</u> Date: <u>12/2/2015</u>
--	--

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)	ENCLOSE D	<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"/>

INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2014

1. **Accounting Policies**

Accounting Convention

The financial statements have been prepared under the historical cost convention and are 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 2014, the Institute has net current liabilities of £56,918. 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

As an unincorporated association the Institute of Football Management & Administration is liable to corporation tax on its investment income, and realised gains on investments sold.

	2014		2013	
	£	£	£	£
2. PFAA				
Income				
Subscriptions		9,446		8,600
Sponsorship		22,208		22,000
		<hr/>		<hr/>
		31,654		30,600
Expenditure				
Staff and Consultants	19,687		18,503	
Training Programme and Conference Expenses	30,000		4,522	
	<hr/>	49,687	<hr/>	23,025
Transfer to Income and Expenditure Account		(18,033)		7,575
		<hr/>		<hr/>

INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2014

	2014		2013	
	£	£	£	£
3. PFAA				
Income				
Subscriptions		57,900		43,775
Sponsorship		16,117		15,200
		<u>74,017</u>		<u>58,975</u>
Expenditure				
Staff and Consultants	19,687		18,503	
Seminars meetings and coaching	10,836		38,390	
	<u>30,523</u>		<u>56,893</u>	
Transfer to Income and Expenditure Account		<u>43,494</u>		<u>2,082</u>
4. Debtors: amounts falling due within one year				
		2014		2013
		£		£
Sponsorship debtors		27,900		-
		<u>27,900</u>		<u>-</u>
5. Creditors: amounts falling due within one year				
		2014		2013
		£		£
IFMA Charity Trust		21,800		19,800
League Managers Association		-		1,972
VAT		5,373		2,322
Accruals and deferred income		59,600		50,940
		<u>86,773</u>		<u>75,034</u>

INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2014

6. General fund

	£
At 1 June 2013	(62,296)
Surplus for the year	5,378
	<hr style="width: 100%;"/>
At 31 May 2014	(56,918)
	<hr style="width: 100%;"/>

7. Related parties

During the year consultancy fees were paid to individuals who are officers of the Institute of Football Management & Administration, as follows:-

	2014	2013
	£	£
Mr G Mackrell (Treasurer)	50,561	47,009
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Mr O Dixon (Secretary)	8,500	8,500
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

As at 31 May 2014 the Institute of Football Management & Administration owed £21,800 to the Institute of Football Management & Administration Charity Trust (2013: £19,800).

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)

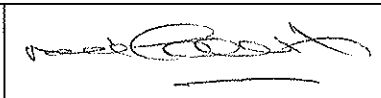
YES/NO

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)

AUDITOR'S REPORT (continued)

SEE ATTACHED SHEET

Signature(s) of auditor or auditors:		
Name(s):	Neil Calvert	
Profession(s) or Calling(s):	Accountant ICAEW	
Address(es):	Rushtons Shorrock House 1 Faraday Court, Fulwood Preston, PR2 9NB	
Date:	12 February 2015	
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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE INSTITUTE OF FOOTBALL MANAGEMENT AND ADMINISTRATION

We have audited the financial statements of the Institute of Football Management and Administration for the year ended 31 May 2014 which comprise the Balance Sheet, the General Fund 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, 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 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, 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). 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 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 the 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 2014 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of 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**

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 2014 the Institute had net current liabilities of £56,918. 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;
- adequate accounting records have not been kept;
- 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.



.....
Rushtons
Chartered Accountants and Registered Auditors
Shorrock House
1 Faraday Court
Fulwood
Preston
Lancashire
PR2 9NB

Date: 12.2.2015



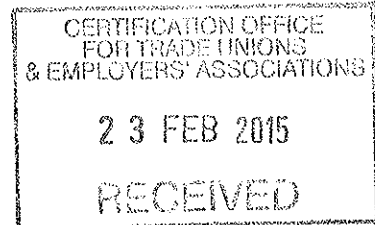
IFMA

INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION

GM/tradeunionmembers

18th February 2015

To: **All MEMBERS**



Dear Member,

Trade Union and Labour Relations (Consolidation) Act 1992 (as amended)

The above Act requires all members be given an Analysis of Officials' salaries and benefits.

Details of such payments for the General Secretary and Treasurer for the year ended 31st May 2014 are as follows:

<u>Office</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
General Secretary	£8,500	Nil	£8,500
Treasurer	£50,561	Nil	£50,561

This information is contained in the attached Financial Statements for the Year Ended 31st May 2014 to which I would especially draw your attention to Page 6, which outlines the procedure of complaint.

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.

Yours sincerely,

Graham Mackrell
Treasurer