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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:

Industrial Workers of the World

Year ended:

31 December 2015

List no:

790T

Head or Main Office:

PO Box 7593,
Glasgow G42 2EX

Website address (if available)

www.iww.org.uk

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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(Click the appropriate box)

General Secretary:

Russ Spring

Telephone Number:

~~07967 353965~~ (M) 01865 811403 (work, 9.00 to 5.00)
48 513 776

Contact name for queries
regarding
the completion of this return:

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: 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)

Title of office	Name of officer ceasing to hold post	Name of officer appointee	Date
National Secretary	Frank Syratt	Dave Pike	July 1 st
National Secretary	Dave Pike	Russ Spring	Nov 14 th
National Treasurer	Matthew Tucker	Jed Forward	July 1 st
National Treasurer	Jed Forward	Chris Senior	Nov 14 th
Womens Officer	Marion Hersh	Jen Fox	July 1 st
Communications		Flo Astre	July 1 st
Communications	Flo Astre	Vacant	Nov 14 th
Access Officer		Sue Marshall	July 1 st
International Solidarity		Anders Muldal	July 1st

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	687	-	-	-	687
FEMALE	317	-	-	-	317
OTHER	31	-	-	-	31
Not Declared	86	-	-	-	86
TOTAL	1,121	-	-	-	A 1,121

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

12

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

1,121

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
SECRETARY	FRANK SYRATT	DAVID PIKE	1 JUNE 2015
SECRETARY	SAVID PIKE	RUSS SPRING	21 NOVEMBER 2015
TREASURER	MATTHEW TUCKER		1 JUNE 2015
TREASURER		CHRIS SENIOR	21 NOVEMBER 2015

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		50,648
From Members: Other income from members (specify)		
Total other income from members		-
Total of all income from members		50,648
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)	5,732	
Total of other income (as at page 4)		5,732
		TOTAL INCOME
		56,380
EXPENDITURE		
Benefits to members (as at page 5)		-
Administrative expenses (as at page 10)		45,984
Federation and other bodies (specify)		
Payment to IWW International Headquarters (GHQ)	555	
Total expenditure Federation and other bodies		555
Taxation		-
		TOTAL EXPENDITURE
		46,539
Surplus (deficit) for year		9,841
Amount of general fund at beginning of year		37,886
Amount of general fund at end of year		47,727

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	2,445	
Branch other income	908	
Donations and interest	2,379	
TOTAL OTHER INCOME		5,732
TOTAL OF ALL OTHER INCOME		5,732

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 4		Fund Account	
Name:	Organising Department Working Group Fund	£	£
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify) – Bank interest received	10	
	Total other income as specified		10
	Total Income		10
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	-	3,697
	Total Expenditure		3,697
	Surplus (Deficit) for the year		(3,687)
	Amount of fund at beginning of year		3,795
	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:		£	£
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	2,880
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Office administrative, meeting, legal etc	22,360
Merchandise	2,571
Branch expenses	16,355
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify): Donations	1,818
Total	45,984
Charged to:	
General Fund (Page 3)	45,984
Certification	-
Blood Service Campaign	-
Organising Department Working Group	-
Total	45,984

BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£	£
-	Fixed Assets (at page 14)		-
	Investments (as per analysis on page 15)		
-	Quoted (Market value £-)	-	
-	Unquoted	-	
-	Total Investments		-
	Other Assets		
	Loans to other trade unions		-
1,758	Sundry debtors		-
44,323	Cash at bank and in hand		55,388
	Income tax to be recovered		-
	Stocks of goods		-
	Others (specify)		-
46,081	Total of other assets		55,388
46,081	TOTAL ASSETS		55,388
37,886	General Fund Account		47,727
-	Certification Fund Account		-
-	Blood Service Campaign Fund Account		-
3,795	Organising Department Working Group Fund Account		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 overdraft		
	Tax payable		
	Sundry creditors		
2,400	Accrued expenses		5,457
	Provisions		
2,000	Other liabilities – due to GHQ IWW		2,096
46,081	TOTAL LIABILITIES		55,388
46,081	TOTAL ASSETS		55,388

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		-

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members			50,648
From Investments			
Other Income (including increases by revaluation of assets)			5,742
Total Income			56,390
EXPENDITURE (including decreases by revaluation of			
Total Expenditure			50,236
Funds at beginning of year (including reserves)			41,681
Funds at end of year (including reserves)			47,835
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			55,388
Total Assets			55,388
LIABILITIES			
		Total Liabilities	7,553
NET ASSETS (Total Assets less Total Liabilities)			47,835

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	NO X
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	NO
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	50,648		50,648
From Investments	-		-
Other Income (including increases by revaluation of assets)	5,732		5,732
Total Income	56,380		56,380
EXPENDITURE (including decreases by revaluation of assets)	46,539		46,539
Total Expenditure	46,539		46,539
Funds at beginning of year (including reserves)	37,886		37,886
Funds at end of year (including reserves)	47,727		47,727
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			55,388
Total Assets			55,388
LIABILITIES			
Total Liabilities			7,553
NET ASSETS (Total Assets less Total Liabilities)			47,835

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:



Name: Russ Spring

Date: 21 October 2016

Treasurer's Signature:



(or other official whose position should be stated)

Name: Kathryn Day

Date: 21 October 2016

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 type="checkbox"/>	TO FOLLOW	<input checked="" 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

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

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Civvals Ltd</i>		
Name(s):	CIVVALS LIMITED		
Profession(s) or Calling(s):	REGISTERED AUDITORS & CHARTERED ACCOUNTANTS		
Address(es):	50 SEYMOUR STREET LONDON W1H 7JG		
Date:	21 October 2016		
Contact name and telephone number:	M TULLETT 020 7258 3461		

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

Industrial Workers of the World

Accounts for the year ended 31 December 2015

Industrial Workers of the World

General Fund - Income and Expenditure Account for the year ended 31 December 2015

	note	2015 £	2014 £
Income			
Member subscriptions		50,648	40,768
Branch and other income		3,287	1,071
Merchandise sales		2,445	1,200
		<u>56,380</u>	<u>43,039</u>
Expenditure			
Subscriptions to the International Administration	2	555	1,856
Donations		1,818	3,767
Administration		22,360	7,077
Audit fee		2,880	2,400
Cost of merchandise		2,571	833
Branch other expenditure		16,355	8,950
		<u>46,539</u>	<u>24,883</u>
SURPLUS/(DEFICIT) FOR THE YEAR		9,841	18,156
Balance brought forward		37,886	19,730
Balance carried forward at 31 December 2014		<u>47,727</u>	<u>37,886</u>

Industrial Workers of the World

Balance Sheet At 31 December 2015

	note	2015	2014
		£	£
Current Assets			
Cash		269	177
Paypal Account		133	350
Bank Accounts - Central		37,103	24,311
- Organising		108	3,796
- Branches		17,775	15,689
Prepayments		-	-
Debtors - Defunct branches		-	1,758
		<u>55,388</u>	<u>46,081</u>
Current Liabilities			
Due to GHQ	2	2,096	2,000
Creditors		5,457	2,400
		<u>7,553</u>	<u>4,400</u>
Net Assets		<u><u>47,835</u></u>	<u><u>41,681</u></u>
Funds			
General Fund	3	47,727	37,886
Organising Department Working Group Fund	4	108	3,795
		<u>47,835</u>	<u>41,681</u>

Approved on behalf of the Union by:

Russ Spring
(Secretary)

Kathryn Day
(Treasurer)

21 October 2016

Two handwritten signatures are present. The first signature, for Russ Spring, is written over a horizontal dotted line. The second signature, for Kathryn Day, is written over another horizontal dotted line. The signatures are in black ink and appear to be cursive or semi-cursive.

Industrial Workers of the World

Notes to the Accounts
Year ended 31 December 2015

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

The Industrial Workers of the World (IWW) is an international organisation and whilst the IWW in the British Isles is autonomous with its own constitution a subscription is paid to the international General Headquarters (GHQ). At the year end £3,541 was due to GHQ.

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. £3,698 of expenditure was charged to the fund during the year, leaving a balance of £108 in this account at the year end.

Industrial Workers of the World

Notes to the Accounts
Year ended 31 December 2014

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
- 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 2015 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.



Civals Limited
Registered Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

21 October 2016

IWW_stmt_accts_2015

Industrial Workers of the World
Statement to members, issued in connection with
the Union's annual return for period ended 31 December 2015
as required by section 32A of the
Trade Union and Labour Relations (Consolidation) Act 1992

Income and Expenditure

The total income of the union for the period was £56,380. This amount included payments of £50,648 in respect of membership of the union. The union's total expenditure for the period was £46,539. The union does not maintain a political fund. Salary paid to and other benefits provided to the Secretary and officers of the Union. The Secretary and officers of the union were not paid any amount in respect of salary or benefits.

Irregularity statement

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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, they should consider obtaining independent legal advice.

Auditor's report

See Page 5 of the accounts for the year to 31 December 2015 for the auditors report.

