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- PRINT ON ONE SIDE ONLY

# 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:

Institute of Football Management and Administration

Year ended:

31 May 2017

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  No

(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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

**For Unions based in Scotland:**

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



(Revised June 2016)

## OFFICERS IN POST AS AT 31<sup>ST</sup> MAY 2017

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	810				<b>810</b>
FEMALE	98				<b>98</b>
TOTAL	908				A <b>908</b>

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

0
908

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

## OFFICERS IN POST

(see note 12)

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

## RETURN OF CHANGE OF OFFICERS

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

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

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		80,372
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		80,372
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	70,750	
<b>Total of other income (as at page 4)</b>		70,750
		<b>TOTAL INCOME</b>
		151,122
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		22,510
<b>Administrative expenses (as at page 10)</b>		114,818
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		0
<b>Taxation</b>		0
		<b>TOTAL EXPENDITURE</b>
		137,328
Surplus (deficit) for year		13,794
Amount of general fund at beginning of year		(64,479)
Amount of general fund at end of year		(50,685)

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Donations	31,000	
Sponsorship	39,750	
<b>TOTAL OTHER INCOME</b>		70,750
<b>TOTAL OF ALL OTHER INCOME</b>		70,750

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	19,080
Legal assistance	20,650	Education and Training services	
Human resources	1,860		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
<b>carried forward</b>	<b>22,510</b>	<b>Total (should agree with figure in General Fund)</b>	<b>22,510</b>









(see notes 26 to 31)

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

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

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

(see notes 32 and 33)

<b>Administrative Expenses</b>		£
Remuneration and expenses of staff		62,795
Salaries and Wages included in above	£	
Auditors' fees		3,560
Legal and Professional fees		
Occupancy costs		7,250
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		17
Expenses of conferences		23,421
Other administrative expenses (specify)		
Sundry		520
Seminars, meeting and coaching		17,255
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	114,818
Charged to:	General Fund (Page 3)	114,818
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	114,818





# BALANCE SHEET as at 31 May 2017

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
905	Sundry debtors		2,654
5056	Cash at bank and in hand		1,738
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
	<b>TOTAL ASSETS</b>		4,392
(64,479)	Fund (Account )		(50,685)
18,484	Fund (Account 2)		17,134
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
51,956	Sundry creditors		37,943
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		37,943
	<b>TOTAL ASSETS</b>		4,392

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
<b>TOTAL QUOTED (as Balance Sheet)</b>		
Market Value of Quoted Investment		
<b>UNQUOTED</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
<b>TOTAL UNQUOTED (as Balance Sheet)</b>		
Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

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

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>	80,372		80,372
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	70,750		70,750
<b>Total Income</b>	151,122		151,122
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	138,678		138,678
<b>Funds at beginning of year</b> (including reserves)	(45,995)		(45,995)
<b>Funds at end of year</b> (including reserves)	(33,551)		(33,551)
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			
<b>Total Assets</b>			4,392
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			(37,943)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(33,551)

# 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

**INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2017**

**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 2017, the Institute has net current liabilities of £50,685. 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.

	2017		2016	
	£	£	£	£
<b>2. PFAA</b>				
<b>Income</b>				
Subscriptions		11,467		10,017
Sponsorships and donations		20,000		19,375
		<u>          </u>		<u>          </u>
		31,467		29,392
<b>Expenditure</b>				
Consultants	20,931		21,709	
Training programme and conference expenses	21,142		23,008	
	<u>          </u>	(42,073)	<u>          </u>	(44,717)
Transfer to/(from) Income and Expenditure Account		(10,606)		(15,325)
		<u>          </u>		<u>          </u>

**INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2017**

<b>3. PFCA</b>		<b>2017</b>		<b>2016</b>
	£	£	£	£
<b>Income</b>				
Subscriptions		66,238		60,404
Sponsorships and donations		19,750		19,750
		<hr/>		<hr/>
		85,988		80,154
<b>Expenditure</b>				
Consultants	20,931		21,709	
Seminars, meetings and coaching	17,255		11,660	
	<hr/>	(38,186)	<hr/>	(33,369)
		<hr/>		<hr/>
Transfer to Income and Expenditure Account		47,802		46,785
		<hr/>		<hr/>
<b>4. Debtors: amounts falling due within one year</b>		<b>2017</b>		<b>2016</b>
		£		£
League Managers Association		2,560		905
		<hr/>		<hr/>
		2,560		905
		<hr/>		<hr/>
<b>5. Creditors: amounts falling due within one year</b>		<b>2017</b>		<b>2016</b>
		£		£
IFMA Charity Trust		16,000		18,000
League Managers Association		-		-
VAT		-		1,106
Accruals and deferred income		37,943		50,850
		<hr/>		<hr/>
		53,943		69,956
		<hr/>		<hr/>

**INSTITUTE OF FOOTBALL MANAGEMENT & ADMINISTRATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2016**

**6. General fund**

	<b>2017</b>
	<b>£</b>
At 1 June 2016	(64,479)
Surplus for the year	13,794
	<hr/>
At 31 May 2017	50,685
	<hr/>

**7. Related parties**

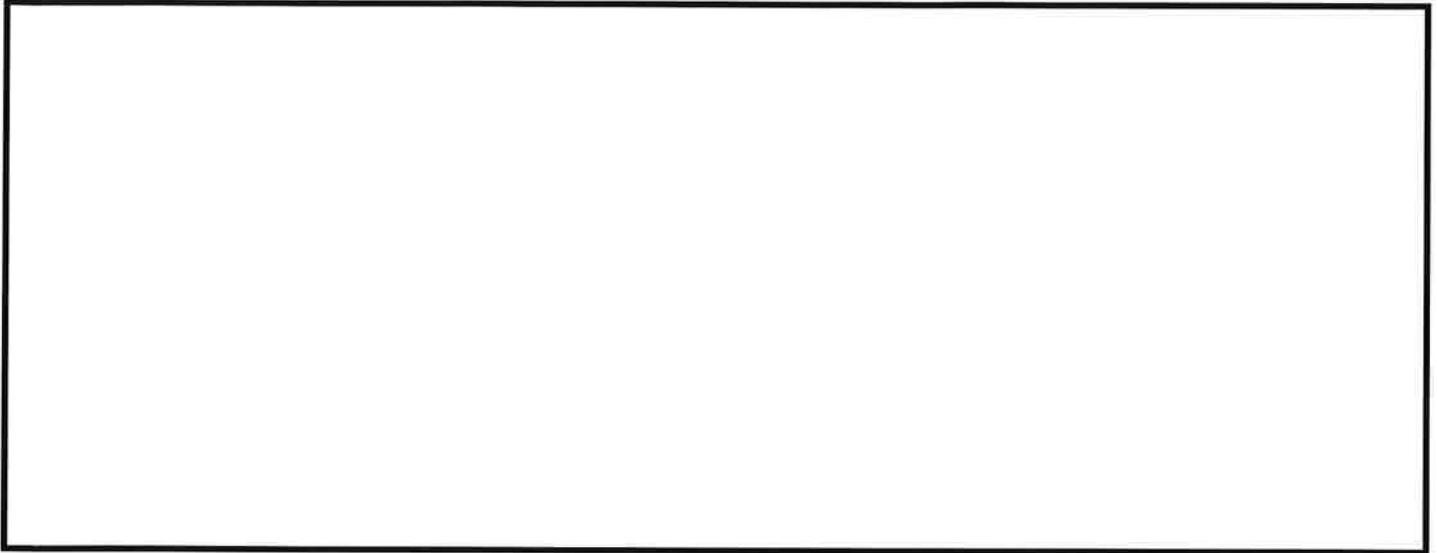
During the year consultancy fees were paid to individuals who are officers of the Institute of Football Management & Administration, as follows:-

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Mr G Mackrell (Treasurer)	54,329	56,628
	<hr/>	<hr/>
Mr O Dixon (Secretary)	8,620	8,500
	<hr/>	<hr/>

As at 31 May 2017 the Institute of Football Management & Administration owed £16,000 to the Institute of Football Management & Administration Charity Trust (2016: £18,000).

# ACCOUNTING POLICIES

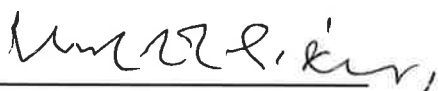

(see notes 74 and 75)



## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: <u></u> Name: <u>OLAF J R DIXON</u> Date: <u>05 - 03 - 2018</u></p>	<p style="text-align: center;"><b>Treasurer's</b></p> <p>Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>G H MACKEN</u> Date: <u>5th MARCH 2018</u></p>
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## CHECK LIST


(see notes 78 to 80)

(please tick as appropriate)

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

# AUDITOR'S REPORT (continued)

See attached sheet

Signature(s) of auditor or auditors:		
Name(s):	Neil Calvert	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	Rushtons Shorrocks House 1 Faraday Court, Fulwood Preston, PR2 9NB	
Date:	13/2/18	
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 2017 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) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2017 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**

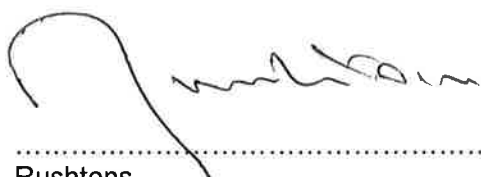
**Emphasis of matter - going concern**

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 2017 the Institute had net current liabilities of £50,685. 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: 13 February 2018

# 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?

YES/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*

5. 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?

YES/NO

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

YES/NO

If the answer to **either** questions 5 or 6 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/NO

If "NO" Please explain below:

Signature	
Name	Neil Calvert
Office held	Director
Date	19 February 2018