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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:

RETAINED FIREFIGHTERS UNION

Year ended:

31 DECEMBER 2017

List no:

5297

Head or Main Office:

FIREFIGHTER HOUSE  
STATION ROAD  
ATTLEBOROUGH  
NORFOLK  
NR17 2AS

Website address (if available)

WWW.THERFU.ORG

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

Yes

☐

No

☒

(Click the appropriate box)

General Secretary:

TRISTAN ASHBY

Telephone Number:

01953 455005

Contact name for queries regarding

JENNIFER AMOS

Telephone Number:

01953 455005

E-mail:

JENNY.AMOS@THERFU.ORG

**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

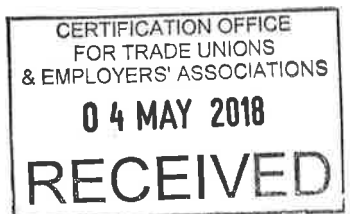
The address to which returns and other documents should be sent are:

**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



(Revised November 2017)

## List of Retained Firefighters Union Officers in post at the end of December 2017

Chief Executive Officer	Tristan Ashby
National Finance Officer	Jennifer Amos
President	Anthony Morgan
Honorary Vice President	Tom Radford
National Executive Committee	Adrian Hughes Phillip Grimes Rikki Noble Richard Fryer Mark Palmer Sean Cooke Justin Goodchild James Collins Kenny Pearce

# 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	1931	26			1957
FEMALE	67	1			68
TOTAL	1998	27			A 2025

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

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

2025

0

## 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 person's 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
As per attached list			

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>		
From Members: Contributions and Subscriptions		203,190
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		11
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	203,201
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		21,467
Administrative expenses (as at page 10)		116,531
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	137,998
Surplus (deficit) for year		65,203
Amount of general fund at beginning of year		200,073
Amount of general fund at end of year		265,276

(see notes 19 and 20)

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## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	21,467	<b>brought forward</b>	21,467
		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			
<b>carried forward</b>	21,467	<b>Total (should agree with figure in General Fund)</b>	21,467

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		6,232
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		6,232
	<b>Number of members contributing at end of year</b>		N/A

[illegible]

(See notes 24 and 25)

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

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



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
<b>Expenditure</b>			
	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)

<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		
	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		88,963
Salaries and Wages included in above	83,296	
Auditors' fees		1,460
Legal and Professional fees		-
Occupancy costs		10,481
Stationery, printing, postage, telephone, etc.		10,653
Expenses of Executive Committee (Head Office)		3,113
Expenses of conferences		691
Other administrative expenses (specify) <i>Bank charges</i>		772
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		398
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		116,531
Charged to:	General Fund (Page 3)	116,531
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		116,531

(see notes 34 to 44 below)

11

# 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			11
Other investment income (specify)			
			11
		Total investment income	11
Credited to:			
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	11

# BALANCE SHEET as at 31 DECEMBER 2017

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)	1,193	
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		1,193
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
193,786	Cash at bank and in hand	255,061	
	Income tax to be recovered		
305	Stocks of goods	305	
12,633	Others (specify) PREPAYMENTS	15,395	
	<b>Total of other assets</b>		270,761
206,724	<b>TOTAL ASSETS</b>		271,954
193,841	GENERAL Fund (Account )	259,044	
6,232	MUTUAL AID Fund (Account )	6,232	
	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		
6,651	Sundry creditors	6,678	
	Accrued expenses		
	Provisions		
	Other liabilities		
6,651	<b>TOTAL LIABILITIES</b>		6,678
200,073	<b>TOTAL ASSETS</b>		271,954

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold old £	Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
<b>Cost or Valuation</b>			42,955			42,955
At start of year			1,591			1,591
Additions						
Disposals						
Revaluation/Transfers						
At end of year			44,546			44,546
<b>Accumulated Depreciation</b>						
At start of year			42,955			42,955
Charges for year			398			388
Disposals						
Revaluation/Transfers						
At end of year			43,353			43,353
<b>Net book value at end of year</b>			1,193			1,193
<b>Net book value at end of previous year</b>			—			—

# 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)

<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>			
From Members	203,190		203,190
From Investments			
Other Income (including increases by revaluation of assets)	11		11
<b>Total Income</b>	203,201		203,201
<b>EXPENDITURE</b> (including decreases by revaluation of	137,998		137,998
<b>Total Expenditure</b>	137,998		137,998
<b>Funds at beginning of year</b> (including reserves)	200,073		200,073
<b>Funds at end of year</b> (including reserves)	265,276		265,276
<b>ASSETS</b>			
Fixed Assets			1,193
Investment Assets			
Other Assets			270,761
<b>Total Assets</b>			271,954
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			6,678
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			265,276

## **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.**

# ACCOUNTING POLICIES

(see notes 74 and 75)

STANDARD ACCOUNTING POLICIES

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>J E Anos</u> Name: <u>JENNIFER ELIZABETH ANOS</u> Date: _____	Chairman's C.E.O Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>TRISTAN ASHBY</u> Date: <u>24-04-18</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

WE HAVE AUDITED THE ACCOUNTS IN ACCORDANCE WITH THE  
AUDITING STANDARDS. IN OUR OPINION THEY GIVE A  
TRUE & FAIR VIEW OF THE STATE OF AFFAIRS AT  
31 DECEMBER 2017 AND OF THE SURPLUS FOR THE  
YEAR ENDED ON THAT DATE.

Signature(s) of auditor or auditors:		
Name(s):	GAVIN LAMB, FCA	
Profession(s) or Calling(s):	NAYLOR WINTERSGILL	
Address(es):	<b>CHARTERED ACCOUNTANTS</b> Carlton House, Grammar School Street Bradford, BD1 4NS	
Date:	26/3/18	
Contact name and telephone number:	01274 733184	

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

# 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*

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?

YES/NO

2. 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 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 ☐ NO

If "NO" Please explain below:

Signature	
Name	JENNIFER ELIZABETH AMOS
Office held	NATIONAL FINANCE OFFICER
Date	30-04-18



## RFU CHIEF EXECUTIVE OFFICER'S STATEMENT

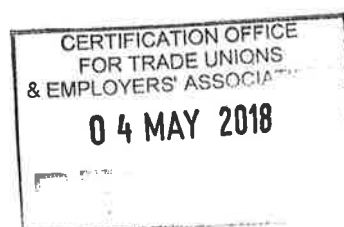
**DATED 30<sup>th</sup> April, 2018**

The following Statement is given by the RFU to Members to ensure all who cannot attend the RFU Executive Officer's Meetings (when this information has been provided), will still be fully aware of the audited strength of the RFU in financial terms and what the Auditors' comments were. The Statement also gives advice to any Member who is concerned about any possible irregularity in the conduct of the financial affairs of your Union.

Every year the Chief Executive Officer is required under the terms of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended, to provide full details of all income and expenditure and membership as at 31<sup>st</sup> December to the RFU's Chartered Accountants, Messrs. Naylor Wintersgill of Carlton House, Grammar School Street, Bradford, BD1 4NS. The Chartered Accountants then conduct a detailed audit of this information and agree the Union's Final Accounts, which our National Finance Officer has prepared. I am also required by law to send to the Certification Office for Trade Unions and Employers' Associations an 'Annual Return for a Trade Union' known as Form AR21, again in accordance with the TULR(C) Act 1992. The details of the accounts contained in this Form AR21 were audited by our Chartered Accountants and sent to the Certification Office by the due date.

Copies of the full financial accounts of the RFU for the year to 31<sup>st</sup> December 2017 are distributed to Delegates at RFU Meetings, but for those Members who will be unable to attend, the essential details of our Union's financial affairs for the year ending 31<sup>st</sup> December 2017 are as follows:

Total income was £203,201 of which £203,190 consisted of membership fees. Total expenditure was £137,998 and there was no income to or expenditure from the political fund. My salary for the year ended 31<sup>st</sup> December 2017, was £44,836 and an employer's pension contribution of £3960. No member of the National Executive Council, or the President or Vice-Presidents, or other RFU officials receives any remuneration or benefits. It is obvious that most of our resources were and always will be spent on legal and other services for the benefit of our Members.



The Chartered Accountants reported on the RFU's Accounts for the year to 31<sup>st</sup> December 2017 as follows:

"We have audited the accounts in accordance with the Auditing Standards. In our opinion they give a true and fair view of the state of affairs at 31<sup>st</sup> December 2017 and of the surplus for the year ended on that date".

We have satisfied ourselves that there were 2,025 names of the Union's current paid-up Membership Register as at 31<sup>st</sup> December 2017, each one of which was accompanied by an address which was the Member's address for the purpose of the TURER(C) Act 1992 as amended.

The RFU has had enshrined in its Constitution since its foundation on the 15<sup>th</sup> September 1976 democratic principles of inspection of accounting records and the register of Members, consultation and ballot of the Membership, comprehensive appeals and complaints procedures, and clear confirmation that the Union is non-political.

Nevertheless, I am required to draw to Members' attention the following 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 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.

*Tristan Ashby Chief Executive Officer*