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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:	Workers of England Union
Year ended:	31 December 2016
List no:	807
Head or Main Office:	Stanmore House 64-68 Blackburn Street Radcliffe Manchester M26 2JS
Website address (if available)	admin@workersofengland.co.uk
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Click the appropriate box)
General Secretary:	Stephen Morris
Telephone Number:	01206 766 899
Contact name for queries regarding	Stephen Morris
Telephone Number:	07469933205
E-mail:	admin@workersofengland.co.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 2017)

**Workers of England Union
Return of Officers**

<u>Name of officer</u>	<u>Title of office</u>	<u>Date of appointment</u>
Mr Stephen Morris	Council member General secretary	06/09/2013 23/10/2015
Mr Edward Bone	Campaign director	29/07/2009
Mr Robin Tilbrook	Legal Counsel	05/04/2012
Mr James Black	Council member	05/04/2012

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	430				430
FEMALE	169				169
TOTAL	599				599

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	599

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
Council Member	Mr D Saunders		18 September 2016

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

and names:

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GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		72843
From Members: Other income from members (specify)		
Total other income from members		72843
Total of all income from members		72843
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)	110	
Total of other income (as at page 4)		110
		TOTAL INCOME
		72953
EXPENDITURE		
Benefits to members (as at page 5)		2450
Administrative expenses (as at page 10)		71200
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		TOTAL EXPENDITURE
		73650
		-697
Surplus (deficit) for year		-697
		-4362
Amount of general fund at beginning of year		-4362
		-5059
Amount of general fund at end of year		-5059

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 Sundry income	110	
TOTAL OTHER INCOME		110
TOTAL OF ALL OTHER INCOME		110

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal fees	2450	brought forward Education and Training services	2450
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	2450	Total (should agree with figure in General Fund)	2450

(See notes 24 and 25)

FUND 2		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 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	19378
Salaries and Wages included in above	£19378
Auditors' fees	5457
Legal and Professional fees	4945
Occupancy costs	10784
Stationery, printing, postage, telephone, etc.	8467
Expenses of Executive Committee (Head Office)	
Campaign costs	5734
Other administrative expenses (specify)	
Bank charges	163
Entertainment	270
Travel and subsistence	15382
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	620
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	71200
Charged to:	
General Fund (Page 3)	71200
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	71200

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
Membership Secretary	19,378	1555				20933
Government NI allowance		-1555				-1555

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

BALANCE SHEET as at 31/12/2016

(see notes 47 to 50)

Previous Year		£	£
2150	Fixed Assets (at page 14)		1920
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
1926	Sundry debtors		
1837	Cash at bank and in hand	1338	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
3763	Total of other assets		1338
5913	TOTAL ASSETS		3258
	Fund (Account)		
	Fund (Account)		
	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		
671	Bank overdraft		54
1038	Tax payable		608
4114	Sundry creditors		3113
4452	Accrued expenses		4542
	Provisions		
	Other liabilities		
10275	TOTAL LIABILITIES		8317
-4362	TOTAL ASSETS		-5059

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			8064			8064
Additions			390			390
Disposals						
Revaluation/Transfer s						
At end of year			8454			8454
Accumulated Depreciation						
At start of year			5914			5914
Charges for year			620			620
Disposals						
Revaluation/Transfer s						
At end of year			6534			6534
Net book value at end of year						
			1920			1920
Net book value at end of previous year						
			2150			2150

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)		

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ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

<p>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</p>		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)		
<p>Are the shares which are controlled by the union registered in the names of the union's trustees?</p>		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		

(see notes 58 and 59)

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	72843		72843
From Investments			
Other Income (including increases by revaluation of assets)	110		110
Total Income	729 ⁵ 43		729 ⁵ 43
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	73650		73650
Funds at beginning of year (including reserves)	-4362		-4362
Funds at end of year (including reserves)	-5059		-5059
ASSETS			
Fixed Assets			1920
Investment Assets			
Other Assets			1338
		Total Assets	3258
LIABILITIES		Total Liabilities	-8317
NET ASSETS (Total Assets less Total Liabilities)			-5059

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.

A large, empty rectangular box with a black border, intended for the taxpayer to enter their notes to the accounts. The box occupies most of the page below the instructions.

ACCOUNTING POLICIES

(see notes 74 and 75)

Basis of preparation

The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The validity of which depends upon the continued support of the officers and other creditors of the Union.

Income

Income represents amounts received in respect of membership subscriptions.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Reducing balance method

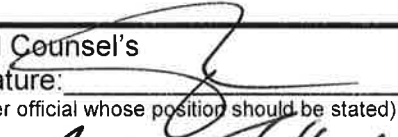
Taxation

The Union is a not for profit organisation and as such, management expect there to be no taxable income and consequently no corporation tax has been provided for.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u> <i>Allem8</i> </u> Name: <u> <i>Stephen MORAS</i> </u> Date: <u> <i>31st May 17</i> </u>	Legal Counsel's Signature: <u>  </u> (or other official whose position should be stated) Name: <u> <i>Robin Tillbrook</i> </u> Date: <u> <i>31st May 2017</i> </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 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

(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)

AUDITOR'S REPORT (section one)

We have audited the financial statements of Workers of England Union for the year ended 31 December 2016, on pages 5 to 9, which comprise the Income & Expenditure Account and Balance Sheet and related notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the members those matters 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 officers and auditors

As described in the Union's Rule Book and in the Statement of Officers' Responsibilities on page 3, the Union's Officers are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also read the AR21 and report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit.

Basis of Audit Opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31st December 2016 and of its deficit for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Signature(s) of auditor or auditors:	<i>N. Whittle</i>	
	Nigel Whittle FCA CF	
	Statutory Auditor	
Name(s):	Lambert Chapman LLP	
Profession(s) or Calling(s):	Statutory Accountants and Registered Auditors	
Address(es):	3 Warners Mill Silks Way Braintree Essex CM7 3GB	
Date:	1st JUNE 2017	
Contact name and telephone number:	Tracey Whittle 01376 326266	

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?

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

If "NO" Please explain below:

Signature	
Name	Stephen Moelis
Office held	General SECRETARY
Date	31st May 17

Workers of England Union
Officers Report and Financial Statements
for the Year Ended 31 December 2016

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Workers of England Union

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The following pages do not form part of the statutory financial statements:

Detailed Income and Expenditure Account	10
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Workers of England Union

Union information

Officers

S Morris
A England
E J Bone
J G Black
R C W Tilbrook

Registered office

Stanmore House
64-68 Blackburn Street
Radcliffe
Manchester
M26 2JS

Bankers

National Westminster Bank Plc
33 London Road
Lexden
Colchester
Essex
CO3 9BL

Auditors

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Workers of England Union
Officers report for the Year Ended 31 December 2016

The officers present their report and the financial statements for the year ended 31 December 2016.

Officers of the Union

The officers who held office during the year were as follows:

S Morris

E J Bone

J G Black

R C W Tilbrook

D Saunders (Termination 18 September 2016)

The following officer was appointed after the year end:

A England (appointed 22 February 2017)

Disclosure of information to the auditors

Each officer has taken steps that they ought to have taken as an officer in order to make themselves aware of any relevant audit information and to establish that the Union's auditors are aware of that information. The officers confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

Approved by the Officers on31/5/17.....



S Morris
Officer

Workers of England Union
Statement of Officers' Responsibilities

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the union to;

- Keep proper records which give a true and fair view of the state of affairs of Workers of England Union and explain its transactions;
- Establish and maintain a satisfactory system of control of the accounting records, cash holdings, and all the receipts and remittances;
- Prepare an annual return for the Certification Officer giving a true and fair view of the Revenue Account and Balance Sheet;
- Provide members of Workers of England Union with a statement of income and expenditure for the year.

Independent Auditor's Report to the Members of Workers of England Union

We have audited the financial statements of Workers of England Union for the year ended 31 December 2016, on pages 5 to 9, which comprise the Income & Expenditure Account and Balance Sheet and related notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the members those matters 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 officers and auditors

As described in the Union's Rule Book and in the Statement of Officers' Responsibilities on page 3, the Union's Officers are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also read the AR21 and report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit.

Basis of Audit Opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31st December 2016 and of its deficit for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Nigel Whittle FCA CF (Senior Statutory Auditor)
for and on behalf of Lambert Chapman LLP
Statutory Auditor
3 Warners Mill
Silks Way
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Essex
CM7 3GB

Date: 1st June 2017

Workers of England Union
Income and Expenditure Account for the Year Ended 31 December 2016

	Note	2016 £	2015 £
Income		72,843	84,414
Expenditure		(73,584)	(76,109)
Other operating income		110	11,253
Operating (deficit)/surplus	2	(631)	19,558
Interest payable and similar charges		(66)	(314)
(Deficit)/surplus on ordinary activities before taxation		(697)	19,244
(Deficit)/surplus for the financial year	7	(697)	19,244

Workers of England Union
Balance Sheet as at 31 December 2016

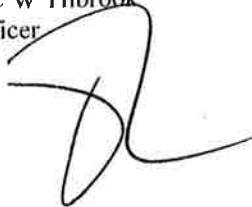
	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets	4	<u>1,920</u>	<u>2,150</u>
Current assets			
Debtors	5	-	1,926
Cash at bank and in hand		<u>1,338</u>	<u>1,837</u>
		1,338	3,763
Creditors: Amounts falling due within one year	6	<u>(8,317)</u>	<u>(10,275)</u>
Net current liabilities		<u>(6,979)</u>	<u>(6,512)</u>
Net liabilities		<u>(5,059)</u>	<u>(4,362)</u>
Capital and reserves			
Income and expenditure account	7	<u>(5,059)</u>	<u>(4,362)</u>

Approved by the Officers on 31/5/17

S Morris
Officer



R C W Tilbrook
Officer



Workers of England Union
Notes to the Financial Statements for the Year Ended 31 December 2016

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The validity of which depends upon the continued support of the officers and other creditors of the Union.

Income

Income represents amounts received in respect of membership subscriptions.

Dépreciation

Dépreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Dépreciation method and rate
Office equipment	25% Reducing balance method

Taxation

The Union is a not for profit organisation and as such, management expect there to be no taxable income and consequently no corporation tax has been provided for.

2 Operating surplus

Operating surplus is stated after charging:

	2016 £	2015 £
Auditor's remuneration - The audit of the company's annual accounts	3,570	3,480
Loss on sale of tangible fixed assets	-	217
Depreciation of tangible fixed assets	620	583

3 Officers' remuneration

The officers' remuneration for the year was as follows:

	2016 £	2015 £
Remuneration	19,378	26,996

Workers of England Union

Notes to the Financial Statements for the Year Ended 31 December 2016

4 Tangible fixed assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2016	8,064	8,064
Additions	<u>390</u>	<u>390</u>
At 31 December 2016	<u>8,454</u>	<u>8,454</u>
Depreciation		
At 1 January 2016	5,914	5,914
Charge for the year	<u>620</u>	<u>620</u>
At 31 December 2016	<u>6,534</u>	<u>6,534</u>
Net book value		
At 31 December 2016	<u>1,920</u>	<u>1,920</u>
At 31 December 2015	<u>2,150</u>	<u>2,150</u>

5 Debtors

	2016 £	2015 £
Other debtors	-	683
Officers' current accounts	<u>-</u>	<u>1,243</u>
	<u>-</u>	<u>1,926</u>

6 Creditors: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	1,729	1,570
Bank loans and overdrafts	54	671
Other taxes and social security	608	1,038
Officers' loan accounts	1,384	2,544
Accruals	<u>4,542</u>	<u>4,452</u>
	<u>8,317</u>	<u>10,275</u>

Workers of England Union
Notes to the Financial Statements for the Year Ended 31 December 2016

7 Reserves

	Income and expenditure account £	Total £
At 1 January 2016	(4,362)	(4,362)
Surplus/(deficit) for the year	<u>(697)</u>	<u>(697)</u>
At 31 December 2016	<u><u>(5,059)</u></u>	<u><u>(5,059)</u></u>

8 Related party transactions

The Union made payments in the year to E Bone totalling £4,800 in respect of campaign costs for the use of his personally owned horse. During the year a loan subsisted between the Union and E Bone who is an officer of the Union. At the balance sheet date the Union owed E Bone £1,384 (2015:£2,544).

During the year a loan subsisted between the Union and J Black who is an officer and the Membership Secretary of the Union. At the balance sheet date J Black owed the Union £nil (2015: £1,243).

The Union purchased legal services in the sum of £1,500 (2015:£4,500) from R Tilbrook who is an officer and the Legal Counsel for the Union.

The Union paid rent and service charges to SVM Consultancy Ltd in the sum of £5,835 (2015:£5,050). S Morris is a director and shareholder of SVM Consultancy Ltd and is an officer of the Union.

Workers of England Union
Income and expenditure account for the
Year Ended 31 December 2016

	2016		2015	
	£	£	£	£
Income				
Subscriptions		72,843		84,414
Expenditure				
Wages and salaries	-		69	
Officers remuneration	19,378		26,996	
Officers NIC	-		1,524	
Office call answering service	3,261		-	
Staff training	726		619	
Redundancy costs	-		2,672	
Rent and rates	5,835		6,956	
Insurance	950		516	
Repairs and renewals	13		492	
Telephone	3,218		2,107	
Subscription collection charges	4,219		4,512	
Printing, postage and stationery	4,589		4,520	
Sundry expenses	661		1,057	
Website and computer costs	660		550	
Travel and subsistence	15,382		12,021	
Entertaining	270		40	
Accountancy fees	1,887		1,973	
Auditor's remuneration	3,570		3,480	
Campaign costs	5,734		-	
Legal and professional fees	2,450		4,500	
Advertising	64		134	
Bank charges	97		571	
		(72,964)		(75,309)
Depreciation				
Depreciation of office equipment	620		583	
(Profit)/loss on sale of tangible fixed assets	-		217	
		(620)		(800)
Other operating income				
Rent receivable	-		100	
Donations received	-		10,763	
Other income	110		390	
		110		11,253
Interest payable and similar charges		(66)		(314)
Net (deficit)/Surplus		(697)		19,244