

**Form AR21**  
**Trade Union and Labour Relations (Consolidation) Act 1992**

**Trade Union's details**

Name of Trade Union:	<input type="text" value="Industrial Workers of the World"/>				
Year ended:	<input type="text" value="31 December 2018"/>				
List number:	<input type="text" value="790 T"/>				
Head or Main Office address:	<input type="text" value="PO Box 5251&lt;br/&gt;Yeovil&lt;br/&gt;BA20 9FS"/>				
Has the address changed during the year to which the return relates?	<table border="1" style="display: inline-table;"><tr><td>Yes</td><td><input type="checkbox"/></td></tr></table> <table border="1" style="display: inline-table;"><tr><td>No</td><td><input checked="" type="checkbox"/></td></tr></table> (Tick as appropriate)	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Yes	<input type="checkbox"/>				
No	<input checked="" type="checkbox"/>				
Website address (if available)	<input type="text" value="www.iww.org.uk"/>				
General Secretary:	<input type="text" value="Russ Spring"/>				
Telephone Number:	<input type="text" value="07948 513 776"/>				
Contact name for queries regarding the completion of this return:	<input type="text" value="Russ Spring"/>				
Telephone Number:	<input type="text" value="As above"/>				
E-mail:	<input type="text" value="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: 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.**



**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	1172				1172
Female	476				476
Other	82				82
<b>Total</b>	<b>1730</b>				<b>A 1730</b>

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

1730
1730

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

**Change of officers**

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Communications Officer		James Camps	May 2018
International Solidarity Officer	Paola Sileno		May 2018
International Solidarity Officer		Enrica Sarauflor	May 2018
Legal Officer		Simon Crabtree	May 2018
Technical Secretary		Leo Fransisco	May 2018
Literature Secretary		Azad Davoran	May 2018
Central Area Organiser	David Green		October 2018
Training Officer		Alex Pritchard	May 2018

State whether the union is:

a. A branch of another trade union?

Yes  No

If yes, state the name of that other

b. A federation of trade unions?

Yes  No

If yes, state the number of affiliated

and names:

Annual Returns 2018.

List of officers as at end of year Dec 31<sup>st</sup> 2018

Regional Secretary	Russ Spring
Regional Treasurer	Max Tennant
Membership Officer	Phil LeMarquand
Access Officer	Sue Fortune
Communications Officer	James Camps
International Officer	Enrica Saraullo
Legal Officer	Simon Crabtree
Womens Officer	Hannah Byrne

Organising Department Chair	Peter Davies
Technical Committee Secretary	Leo Francisco
Literature Committee Secretary	Azad Davoran
Survey and Research Officer	Ant Ince
Training Committee Secretary	Alex Pritchard

Area Organisers  
Andrew Nesbitt  
Andy Hiles  
Morgan Brannigan  
Eleri Evans  
Tomasz Frymorgen  
Christina Lee  
Dek Keenan

**General fund**  
(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members: Contributions and Subscriptions</b>		92,266
<b>From Members: Other income from members (specify)</b>		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		92,266
<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)	4,335	
<b>Total of other income (as at page 4)</b>		4,335
		<b>Total income</b>
		96,601
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		-
<b>Administrative expenses (as at page 10)</b>		70,907
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		-
<b>Taxation</b>		-
		<b>Total expenditure</b>
		70,907
		25,694
Surplus (deficit) for year		
		(2,892)
Transfer to organising fund		
Amount of general fund at beginning of year		72,140
Amount of general fund at end of year		94,942

**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>		
Merchandise sales	1743	
Branch other income	2592	
<b>Total other income</b>		4,335
<b>Total of all other income</b>		4,335

**Analysis of benefit expenditure shown at general fund**  
(see notes 21 to 23)

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

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

<b>Fund 2</b>		<b>Fund Account</b>	
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>		

<b>Fund 3</b>		<b>Fund Account</b>	
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 21 to 23)

<b>Fund 4</b>		<b>Fund Account</b>	
Name:		£	£

<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from general fund	2,892	
	<b>Total other income as specified</b>		2,892
	<b>Total Income</b>		2,892
<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>		2,892
	<b>Amount of fund at beginning of year</b>		108
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		3000
	<b>Number of members contributing at end of year</b>		n/a

<b>Fund 5</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>		



(See notes 21 to 23)

<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)		
	<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>		

**Political fund account**

(see notes 24 to 33)

**Political fund account 1**

**To be completed by trade unions which maintain their own political fund**

<b>Income</b>	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	<b>Expenditure A</b> (as at page i)	£	
	<b>Expenditure B</b> (as at page ii)	£	
	<b>Expenditure C</b> (as at page iii)	£	
	<b>Expenditure D</b> (as at page iv)	£	
	<b>Expenditure E</b> (as at page v)	£	
	<b>Expenditure F</b> (as at page vi)	£	
	<b>Non-political expenditure</b> (as at page vii)	£	
	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> To be completed by trade unions which act as components of a central trade union			
	<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		
	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		

**The following pages 9i to 9vii relate to the Political Fund Account Expenditure**

**Political fund account expenditure (a)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
<b>Total</b>	

## **Political fund account expenditure (b)**

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000  
during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
<b>Total</b>	

## Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000  
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
<b>Total</b>			



### Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
<b>Total</b>	



### Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
	<b>Total</b>

**Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992**

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
	Total
	Total expenditure
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
	Total
	Total expenditure
(c) the total amount of all other money expended	£
	Total
	Total expenditure

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

<b>Administrative Expenses</b>		£
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		3,900
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 administration		44,972
Merchandise		1,637
Branch expenses		19,262
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
		1,136
	<b>Total</b>	70,907
Charged to:	General Fund (Page 3)	70,907
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	70,907

**Analysis of officials' salaries and benefits**

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £

## Analysis of investment income

(see notes 47 and 48)

	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)			
<b>Total investment income</b>			-
<b>Credited to:</b>			
		<b>General Fund (Page 3)</b>	-
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		<b>Total Investment Income</b>	-

**Balance sheet as at**

(see notes 49 to 52)

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		
	Sundry debtors		-
	Cash at bank and in hand		103,533
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		103,533
	<b>Total assets</b>		103,533
	General Fund (Account 1 )		94,942
	Fund (Account 2)		-
	Fund (Account 3 )		-
	Organising department working group Fund (Account 4 )		3000
	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		
	Sundry creditors		
	Accrued expenses		5,591
	Provisions		
	Other liabilities		
	<b>Total liabilities</b>		103,533
	<b>Total assets</b>		103,533

## Fixed assets account

(see notes 53 to 57)

	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/Transfers At end of year						
<b>Accumulated Depreciation</b> 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 58 and 59)

<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 60 and 61)

<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>	
<div style="text-align: right;"> <span>YES <input type="checkbox"/></span> <span>NO <input type="checkbox"/></span> </div>	
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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	92,266		92,266
From Investments	-		
Other Income (including increases by revaluation of assets)	4,335		4,335
<b>Total Income</b>	96,601		96,601
<b>Expenditure</b> (including decreases by revaluation of assets)	70,906		70,906
<b>Total Expenditure</b>	70,906		70,906
<b>Funds at beginning of year</b> (including reserves)	72,140		72,140

<b>Funds at end of year (including reserves)</b>	94,942		94,942
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		103,533
		<b>Total Assets</b>	103,533
<b>Liabilities</b>		<b>Total Liabilities</b>	5,591
<b>Net assets (Total Assets less Total Liabilities)</b>			97,942

## Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES

NO

If Yes How many ballots were held:

a) For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

### Ballot 2

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

For additional ballots please continue on next page

**Ballot 3**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Ballot 4**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Ballot 5**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

**Use a continuation sheet if necessary**

## Information on Industrial action

(see note 81)

### \*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

### Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

#### Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

#### Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

#### Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Notes to the accounts**

(see notes 82 and 83)

**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 84 and 85)

**Refer to attached Accounts**

## Signatures to the annual return

(see notes 86 and 87)

**including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:



Name: Russ Spring

Date: 25 May 2019

Chairman's Signature:

(or other official whose position should be stated)



Name: Paul Tennant (Treasurer)

Date: 25 May 2019

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member's statement is: (see Note 104)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes		No	

## Checklist for auditor's report

(see notes 90 to 96)



The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.

***Yes – Refer to audit report in the attached accounts***

2. 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 note 92)

Please explain in your report overleaf or attached.

***Yes – Refer to audit report in the attached accounts***

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
  - have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

***Yes – Refer to audit report in the attached accounts***

**Auditor's report (continued)**

Signature(s) of auditor or auditors:

*Civvals Ltd*

Name(s):

Civvals Limited

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS &  
REGISTERED AUDITORS

Address(es):

50 SEYMOUR STREET  
LONDON  
W1H 7JG

Date:

25 MAY 2019

Contact name for enquiries  
and telephone number:

M. TULLETT  
0207 258 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.

**Membership audit certificate**  
**made in accordance with section 24ZD of the**  
**Trade Union and Labour Relations (Consolidation) Act 1992**  
(See notes 97 to 103)

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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	


**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	Russ Spring
Office held	Secretary
Date	25 MAY 2019

**Industrial Workers of the World**

**Accounts for the year ended 31 December 2018**

**INDUSTRIAL WORKERS OF THE WORLD**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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# Industrial Workers of the World

## General Fund - Income and Expenditure Account for the year ended 31 December 2018

	note	2018	2017
		£	£
<b>Income</b>			
Member subscriptions		92,266	78,087
Branch and other income		2,592	3,640
Merchandise sales		1,743	595
		<u>96,601</u>	<u>82,322</u>
<b>Expenditure</b>			
Donations		1,136	1,347
Administration		44,972	39,354
Audit fee		3,900	3,900
Cost of merchandise		1,637	2,092
Branch other expenditure		19,262	22,713
		<u>70,907</u>	<u>69,406</u>
<b>SURPLUS FOR THE YEAR</b>		25,694	12,916
Transfer to organising fund		(2,892)	-
Balance brought forward		72,140	59,224
<b>Balance carried forward at 31 December 2018</b>		<u>94,942</u>	<u>72,140</u>



# Industrial Workers of the World

## Balance Sheet At 31 December 2018

	note	2018	2017
		£	£
<b>Current Assets</b>			
Cash		434	348
Paypal Account		474	75
Bank Accounts - Central		43,912	43,811
- Organising		3,000	108
- Branches		55,714	36,454
Prepayments		-	-
		<u>103,533</u>	<u>80,796</u>
<b>Current Liabilities</b>			
Creditors		5,591	8,548
		<u>5,591</u>	<u>8,548</u>
<b>Net Assets</b>		<u>97,942</u>	<u>72,248</u>
<b>Funds</b>			
General Fund	3	94,942	72,140
Organising Department Working Group Fund	4	3,000	108
		<u>97,942</u>	<u>72,248</u>

Approved on behalf of the Union by:

Russ Spring  
(Secretary)



Paul Tennant  
(Treasurer)



25 May 2019

# **Industrial Workers of the World**

## **Notes to the Accounts**

**Year ended 31 December 2018**

### **1 Accounting Policies**

#### **a) Basis of Preparation**

The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 102 Section 1A applicable in the United Kingdom and Republic of Ireland.

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.

#### **d) Going Concern**

These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future.

### **2 General Fund**

The General fund has grown due to an increase in the number of members. During the year £2,892 was transferred to the Organisation Department Working Fund from the General Fund.

### **3 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. During the year funds were transferred from General Fund to Organising Fund to form the organising department budget for 2018. The Organising fund balance as at the balance sheet date amounted to £3,000.

# **Industrial Workers of the World**

## **Notes to the Accounts Year ended 31 December 2018**

### **4 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
- 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.

## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE INDUSTRIAL WORKERS OF THE WORLD**

### **Opinion**

We have audited the financial statements of the Industrial Workers of the World (IWW) for the year ended 31 December 2018 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to union's members as a body in accordance with Section 36 of the Trade Union and Labour Relations (consolidation) Act 1992 ('the Act'). Our work has been undertaken so that we might state to union's 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, or for the opinion we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of ARC's affairs as at 31 December 2018 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **REPORT OF THE AUDITORS TO THE MEMBERS OF INDUSTRIAL WORKERS OF THE WORLD**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 4 of the financial statements), the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**CIVVALS LIMITED**  
Statutory Auditors  
& Chartered Accountants

50 Seymour Street  
London  
W1H 7JG

25 May 2019