

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

Trade Union's details

Name of Trade Union:

Workers of England Union

Year ended:

31 December 2018

List number:

807

Head or Main Office address:

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

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

Yes

No

(Tick as appropriate)

Website address (if available)

admin@workersofengland.co.uk

General Secretary:

Stephen Morris

Telephone Number:

01206 766899

Contact name for queries regarding the completion of this return:

Mr Stephen Morris

Telephone Number:

07732565425

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: 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	513				513
Female	200				200
Total	713				A 713

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

713

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

0

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
Council Member	Edward Bone		8/12/18
Council Member	James Black		30/9/18

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:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Mr Stephen Morris	General Secretary
Mr Robin Tilbrook	Legal Counsel
Mr David Allen	Council Member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		74,264
From Members: Other income from members (specify)		
Total other income from members		74,264
Total of all income from members		74,264
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)		
Total of other income (as at page 4)		0
		Total income
		74,264
Expenditure		
Benefits to members (as at page 5)	11,150	
Administrative expenses (as at page 10)	62,281	
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		73,431
Taxation		0
		Total expenditure
		73,431
Surplus (deficit) for year		833
Amount of general fund at beginning of year		-6,088
Amount of general fund at end of year		-5,255

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		
Total other income		
Total of all other income		

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	11,150
Legal fees	2,000	Education and Training services	
Representation costs	9,150		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
carried forward	11,150	Total (should agree with figure in General Fund)	11,150

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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 21 to 23)

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 21 to 23)

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		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	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			
	Expenditure A (as at page i)		£
	Expenditure B (as at page ii)		£
	Expenditure C (as at page iii)		£
	Expenditure D (as at page iv)		£
	Expenditure E (as at page v)		£
	Expenditure F (as at page vi)		£
	Non-political expenditure (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	
Political fund account 2		To be completed by trade unions which act as components of a central trade	
	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	
		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	

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 £
Total	

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))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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 on the maintenance of any holder of political office	
Name of office holder	£
Total	

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	£
Total	

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	£
	Total

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		22,602
Salaries and Wages included in above	£22,402	
Auditors' fees		4,269
Legal and Professional fees		5,373
Occupancy costs		5,592
Stationery, printing, postage, telephone, etc.		4,959
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Bank charges		-69
Entertainment and Advertising		5,117
Travel and subsistence		14,037
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		401
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	62,281
Charged to:	General Fund (Page 3)	62,281
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	62,281

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 £		
General secretary	17,103	1,207	200			18,510	
Government NI allowance		-1,207				-1,207	

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)			
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 December 2018

(see notes 49 to 52)

Previous Year		£	£
1,085	Fixed Assets (at page 14)		1,085
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		300
	Cash at bank and in hand		557
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		857
1,085	Total assets		1,942
	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		
617	Bank overdraft		
184	Tax payable		603
773	Sundry creditors		2,511
5,598	Accrued expenses		4,083
	Provisions		
	Other liabilities		
7,172	Total liabilities		7,197
-6087	Total assets		-5,255

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			2,886			2,886
Additions			403			403
Disposals			-896			-896
Revaluation/Transfers						
At end of year			2393			2,393
Accumulated Depreciation						
At start of year			1,801			1,801
Charges for year			292			292
Disposals			-785			-785
Revaluation/Transfers						
At end of year			1,308			1,308
Net book value at end of year			1,085			1,085
Net book value at end of previous year			1,085			1,085

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted			
	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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income	74,264		74,264
From Members	74,264		74,264
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	74,264		74,264
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	73,431		73,431
Funds at beginning of year (including reserves)	-6,088		-6088
Funds at end of year (including reserves)	-5,255		-5,255
Assets			
Fixed Assets			1,085
Investment Assets			
Other Assets			857
Total Assets			1,942
Liabilities			
Total Liabilities			-7,197
Net assets (Total Assets less Total Liabilities)			-5,255

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?

NO

If Yes How many ballots were held:

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 [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 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 [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 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 [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 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? 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:

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

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.

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page's vertical space below the instructions.

Accounting policies

(see notes 84 and 85)

Basis of preparation

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

Going concern

The financial statements have been prepared under the going concern basis. The validity of which depends on 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 life as follows:

Asset class	Depreciation method used
Office equipment	25% Reducing balance method

Pensions

The union operates a defined contribution pension scheme. Contributions are recognised in the income and expenditure account in the period in which they become payable in accordance with the rules of the scheme.


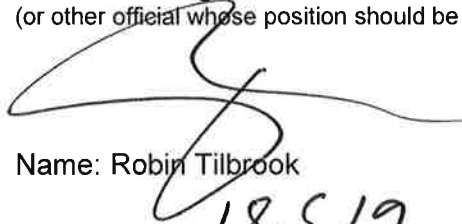
Taxation

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 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: Stephen Morris Date: 16th May 19	Chairman's Signature: (or other official whose position should be stated)  Name: Robin Tilbrook Date: 18.5.19
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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	✓ <input type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	✓ <input type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	✓ <input type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	✓ <input type="checkbox"/>	No	
Is a rule book enclosed?	Yes	✓ <input type="checkbox"/>	No	<input type="checkbox"/>

(see Notes 8 and 88)				
A member's statement is: (see Note 104)	Enclosed	<input type="checkbox"/>	To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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)

Yes

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)

Yes

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.

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

Opinion

We have audited the financial statements of the Workers of England Union (the 'union') for the year ended 31 December 2018, which comprise the Income and Expenditure Account, the Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union'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; and
- Have been prepared in accordance with the requirements of the sections 28,32 and 36 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations 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 the officers

As explained more fully in the Statement of Officers' Responsibilities (set out on page 3), 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. This description forms part of our auditor's report.


Use of our report

This report is made solely to the union's members, as a body. 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.

 20th May 2019

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

Auditor's report (continued)

Signature(s) of auditor or auditors:	 Nigel Whittle FCA CF Senior Statutory Auditor	
Name(s):	Lambert Chapman LLP	
Profession(s) or Calling(s):	Statutory Accountants & Registered Auditors	
Address(es):	3 Warners Mill, Silks Way Braintree Essex CM7 3GB	
Date:	20th May 2019	
Contact name for enquiries and telephone number:	Tracey Whittle 01376 326266	

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?

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

If "NO" Please explain below:

Signature	<i>S. Morris</i>
Name	Stephen Morris
Office held	General Secretary
Date	<i>16th May 19</i>

Workers of England Union
Officers Report and Financial Statements
for the Year Ended 31 December 2018

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	11
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Workers of England Union

Union information

Officers

S Morris
R C W Tilbrook
D S Allen

Registered office

Stanmore House
Suite B, 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 2018

The officers present their report and the financial statements for the year ended 31 December 2018.

Officers of the Union

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

S Morris

E J Bone (Resigned 8 December 2018)

J G Black (Resigned 30 September 2018)

R C W Tilbrook

D S Allen

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 on*16th May 19*.....



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

Opinion

We have audited the financial statements of the Workers of England Union (the 'union') for the year ended 31 December 2018, which comprise the Income and Expenditure Account, the Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union'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; and
- Have been prepared in accordance with the requirements of the sections 28,32 and 36 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.

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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:

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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.

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

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Use of our report

This report is made solely to the union's members, as a body. 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.



20th May 2019

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

Workers of England Union
Income and Expenditure Account for the Year Ended 31 December 2018

	Note	2018 £	2017 £
Income		74,264	66,461
Expenditure		(73,431)	(67,489)
Operating surplus/(deficit)	2	833	(1,028)
Surplus/(deficit) on ordinary activities before taxation		833	(1,028)
Surplus/(deficit) for the financial year	7	833	(1,028)

Workers of England Union
Balance Sheet as at 31 December 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	4	<u>1,085</u>	<u>1,085</u>
Current assets			
Debtors	5	300	-
Cash at bank and in hand		<u>557</u>	<u>-</u>
		857	-
Creditors: Amounts falling due within one year	6	<u>(7,197)</u>	<u>(7,172)</u>
Net current liabilities		<u>(6,340)</u>	<u>(7,172)</u>
Net liabilities		<u>(5,255)</u>	<u>(6,087)</u>
Capital and reserves			
Income and expenditure account	7	<u>(5,255)</u>	<u>(6,087)</u>

Approved by the Officers on *16th May 19*

S Morris
Officer



R C W Tilbrook
Officer



Workers of England Union

Notes to the Financial Statements for the Year Ended 31 December 2018

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.

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

Pensions

The union operates a defined contribution pension scheme. Contributions are recognised in the income and expenditure account in the period in which they become payable in accordance with the rules of the scheme.

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/deficit

Operating surplus is stated after charging:

	2018 £	2017 £
Auditor's remuneration - The audit of the company's annual accounts	2,500	3,000
Loss on sale of tangible fixed assets	109	722
Depreciation of tangible fixed assets	292	513

3 Officers' remuneration

The officers' remuneration for the year was as follows:

	2018 £	2017 £
Remuneration	17,103	15,817

Workers of England Union

Notes to the Financial Statements for the Year Ended 31 December 2018

4 Tangible fixed assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2018	2,886	2,886
Additions	403	403
Disposals	(896)	(896)
At 31 December 2018	2,393	2,393
Depreciation		
At 1 January 2018	1,801	1,801
Charge for the year	292	292
Eliminated on disposals	(785)	(785)
At 31 December 2018	1,308	1,308
Net book value		
At 31 December 2018	1,085	1,085
At 31 December 2017	1,085	1,085

5 Debtors

	2018 £	2017 £
Other debtors	79	-
Officers' current accounts	221	-
	300	-

6 Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	2,489	336
Bank loans and overdrafts	-	617
Other taxes and social security	603	184
Other creditors	22	-
Officers' loan accounts	-	437
Accruals	4,083	5,598
	7,197	7,172

Workers of England Union
Notes to the Financial Statements for the Year Ended 31 December 2018

7 Reserves

	Income and expenditure account £	Total £
At 1 January 2018	(6,088)	(6,088)
Surplus/(deficit) for the year	<u>833</u>	<u>833</u>
At 31 December 2018	<u><u>(5,255)</u></u>	<u><u>(5,255)</u></u>

Workers of England Union
Notes to the Financial Statements for the Year Ended 31 December 2018

8 Pension schemes

Defined contribution pension scheme

The union operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the union to the scheme and amounted to £200 (2017 - £nil).

9 Related party transactions

The Union made payments in the year to E Bone totalling £Nil (2017:£6,000) 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 £21 (2017:£436).

The Union purchased services from J Black in the sum of £NIL (2017:£300) for campaigning and £8,450 (2017:£550) for representation. At the balance sheet date J Black owed the Union £79 (2017:£NIL).

The Union has paid legal disbursements for the services of a barrister in the sum of £2,000 (2017:£1,000) via 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 £NIL (2017:£2,000). S Morris is a director and shareholder of SVM Consultancy Ltd and is an officer of the Union. At the balance sheet date S Morris owed the Union £221.

Workers of England Union
Income and expenditure account for the
Year Ended 31 December 2018

	2018		2017	
	£	£	£	£
Income				
Subscriptions		74,264		66,461
Expenditure				
Wages and salaries	5,299		-	
Officers remuneration	17,103		15,817	
Staff pensions	200		-	
Representation costs	9,150		650	
Office call answering service	2,639		3,084	
Rent and rates	2,535		4,393	
Insurance	-		71	
Telephone	525		2,357	
Subscription collection charges	4,357		3,937	
Printing, postage and stationery	3,112		7,030	
Sundry expenses	418		624	
Website and computer costs	1,322		825	
Travel and subsistence	14,037		13,604	
Entertaining	308		257	
Accountancy fees	1,769		2,025	
Auditor's remuneration	2,500		3,000	
Campaign costs	-		6,300	
Legal and professional fees	3,016		1,200	
Advertising	4,809		890	
Bank charges	(69)		190	
		(73,030)		(66,254)
Depreciation				
Depreciation of office equipment	292		513	
(Profit)/loss on sale of tangible fixed assets	109		722	
		(401)		(1,235)
Net surplus/(deficit)		<u>833</u>		<u>(1,028)</u>