

# **Workers of England Union**

## **Statement by the Union to its members**

### **In respect of the year ended 31 December 2020**

#### **Requirement for Statement**

- This statement is made in accordance with Section 32A Trade Union and Labour Relations (Consolidation) Act 1992.

#### **Income and Expenditure**

- The total income of the Union for the year was £116,414, and this was wholly comprised of payments in respect of membership.
- The Union's total expenditure for the year was £96,310.

#### **Political Fund**

- The Union does not have a political fund.

#### **Salary and benefits paid to Officers**

- The General Secretary of the Union was paid £22,774 salary and the Union paid £497 as pension contributions.
- No other Officers received any salary or benefits.

#### **Members' concerns**

- A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.
- The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Union, the trustees of the property of the Union, the auditor or auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.
- Where a member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of the rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.

#### **Auditor and financial details**

- The auditors' report in respect of the Union's accounts for the year is appended to the end of this statement.
- The name and address of the Union's auditors is set out at the bottom of the audit report.

- The audit report refers to note 1 to the accounts and the relevant portion of this note is copied below:

**Going concern**

*Capital and reserves shows a deficit of £44,879 indicating that there is an excess of liabilities over assets.*

*Included in the liabilities are loans of £26,497 owed to Mr S Morris (an officer of the Union) and £15,400 owed to Mr E Bone (a former officer). Following the January 2021 repayment of £12,000, both gentlemen have agreed that no demand for repayment of these loans will be made until the company has sufficient funds to do so.*

*The officers have considered the financial position at the Balance Sheet date and, given that membership numbers have increased considerably since the year end, thus generating more income, and that the loans outstanding at 31 December 2020 are supported by the officers, they are satisfied that the Union is a going concern and that the accounts are completed on that basis.*

Statement finalised 13 September 2021

# Workers of England Union

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

### Opinion

We have audited the financial statements of Workers of England Union (the 'Union') for the year ended 31 December 2020, which comprise the Income and Expenditure Account, 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 FRS 102 Section 1A '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 2020 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 sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) 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.

### Material uncertainty relating to going concern

In forming our opinion of the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the Union's ability to continue as a going concern.

The Union had a net deficit of £44,879 on its balance sheet as at 31 December 2020, and expenditure in the first six months of 2021 has exceeded income.

These conditions indicate the existence of a material uncertainty which may cast significant doubt over the Union's ability to continue as a going concern. The financial statements do not include the adjustments that would result in the Union was unable to continue as a going concern.

### 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.

### 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.

# Workers of England Union

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

### Responsibilities of 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 the 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to the Trade Union and Labour Relations Act 1992.

Based on the results of our risk assessment we designed our audit procedures to identify non compliance with applicable laws and regulations as above. We reviewed financial statement disclosures and tested to supporting documentation.

We assessed the risks of material misstatement in respect of fraud by making enquiries of officers, identifying particular areas that were susceptible to misstatement as part of our audit discussion, including review of related party relationships and transactions and detailed analytical review.

We considered the risk of fraud through management override and in response we tested controls, journal entries and other adjustments for appropriateness.

We evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

A further description of our responsibilities is available 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.

### Use of our report

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the 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, for this report, or for the opinions we have formed.



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