

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992 Annual Return for a Trade Union

Name of Trade Union:	Industrial Workers of the World				
Year ended:	31 December 2021				
List no:	790T				
Head or Main Office address:	IWW				
	P 111				
	PO Box 111				
	Minehead				
Postcode	TA24 9AU				
Website address (if available)	www.iww.org.uk				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	William Sharkey				
Telephone Number:	0845 4681905				
Contact name for queries regarding the completion of this return	Jed Forward				
Telephone Number:	0845 4681905				
E-mail:	jed@thirdsectoraccountancy.coop				

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

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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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
	3,129	63	129	194	3,515
Total	3,129	63	129	194	A 3,515

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

3,515

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
NA			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
William Sharkey	Regional Secretary 01 Nov 2020
Andy Nesbitt	North West Area Organiser 01 Nov 2020
Barrie Mackie Conlon	East Scotland Area Organiser 01 Nov 2020
Chris Tomlinson	Merchandise Committee Secretary 01 Nov 2020
Enrica Saurallo	International Officer 01 Nov 2020
Gemma Moncrieff	East Scotland Area Organiser 01 Nov 2020
Joe Meredith	Literature Committee Secretary 01 Nov 2020
Kate Flood	Southeast Area Organiser 01 Nov 2020
Leo Francisco	IT Committee Secretary 01 Nov 2020
Liam Tyler	Cymru Organiser 01 Nov 2020
Luke McCosker	Ireland Area Organiser 01 Nov 2020
Lydia Harris	Womens Officer 01 Nov 2020
Max Tennant	Regional Treasurer 01 Nov 2020
Richard Musgrove	Southwest Area Organiser 01 Nov 2020
Simon Crabtree	Legal Officer 01 Nov 2020

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		192,558
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		192,558
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)	7,911	
Total of other income (as at page 4)		7,911
Total income		200,469
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		75,635
Taxation		
Total expenditure		75,635
Interfund Transfers OUT		
Surplus (deficit) for year		124,834
Amount of general fund at beginning of year		178,862
Amount of general fund at end of year		303,696

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	
Any Other Sources	
	7,911
Total other sources	7,911
Total of all other income	7,911

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

(See notes 21 and 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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		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 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		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 contribute to the political fund	

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political		
	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) (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

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) (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.

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 33(iii))	£
Total			

Political fund account expenditure (d)

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.

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) (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.

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) (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

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 expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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	
Salaries and Wages included in above	<input type="text"/>
Auditors' fees	3,000
Legal and Professional fees	3,974
Occupancy costs	2,536
Stationery, printing, postage, telephone, etc.	3,800
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Admin contractors	29,661
Travel	395
IT and office costs	6,956
Donations	9,719
Bank charges	3,952
Postage	2,582
Insurance	471
Refreshments	2,794
Cost of merchandise	874
Other Outgoings	
Other expenditure	2,334
Covid 19 Hardship Payments	1,968
Exchange losses	621
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	75,637
Charged to:	General Fund (Page 3)
Total	

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

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

Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		3,762
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		2,166
	Sundry debtors		300,891
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		3,669
	Others (specify)		
	Total of other assets		306,726
		Total assets	310,488
178,862	General fund (page 3)		303,696
	Political Fund Account		
Liabilities			
	Amount held on behalf of central trade union political fund		
	Accruals		6,792
		Total liabilities	6,792
		Total assets	310,488

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						
Additions			3,762			3,762
Disposals						
Revaluation/Transfers						
At end of year			3,762			3,762
Accumulated Depreciation						
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 year			3,762			3,762
Net book value at end of previous year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

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

No

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			
From Members	192,558		192,558
From Investments			
Other Income (including increases by revaluation of assets)	7,911		7,911
Total Income	200,469		200,469
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	75,635		75,635
Funds at beginning of year (including reserves)	178,862		178,862
Funds at end of year (including reserves)	303,696		303,696
Assets			
Fixed Assets			3,762
Investment Assets			
Other Assets			306,726
Total Assets			310,488
Liabilities			
Total Liabilities			6,792
Net Assets (Total Assets less Total Liabilities)			303,696

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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.

Accounting policies


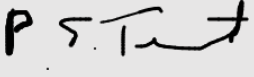
(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Treasurer's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	William Sharkey	Name:	Max Tennant
Date:	12 / 08 / 2022	Date:	12 / 08 / 2022

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

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)

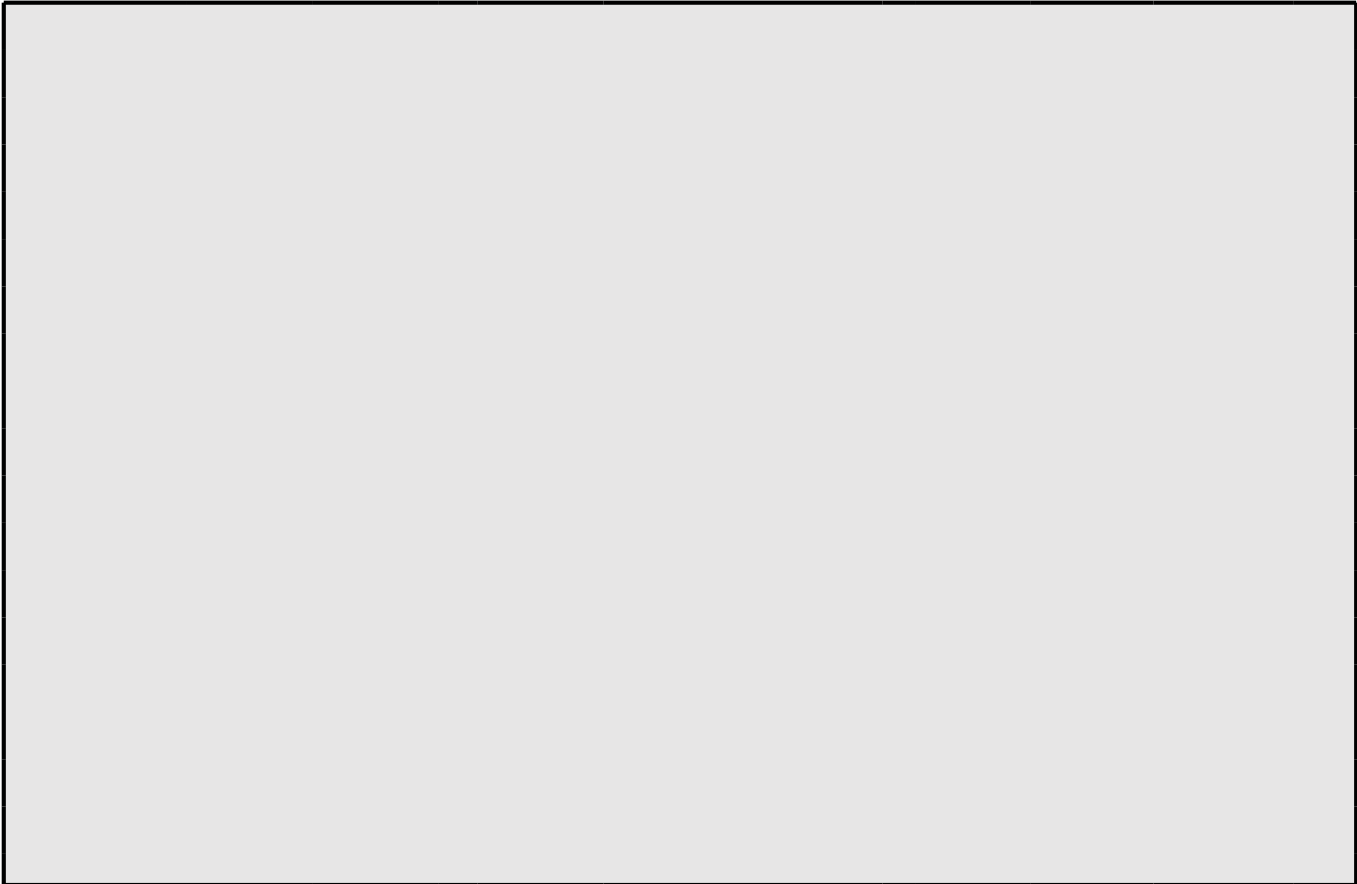
Please explain in your report overleaf or attached

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.**

Auditor's report (continued)



Signature(s) of auditor or auditors:

P Morrello

Name(s):

Patrick Morrello

Profession(s) or Calling(s):

Registered Auditor

Address(es):

Holyoake House

Hanover Street

Postcode

M60 0AS

Date

12 / 08 / 2022

Contact name for inquiries and telephone number:

1612140878

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

Registered number: 790T

Industrial Workers of the World

Accounts For The Year Ended 31 December 2021

**Industrial Workers of the World
Union Information
For The Year Ended 31 December 2021**

Officers

William Sharkey	Regional Secretary
Andy Nesbitt	North West Area Organiser
Barrie MacKie Conlon	East Scotland Area Organiser
Chris Tomlinson	Merchandise Committee Secretary
Enrica Saraullo	International Officer
Gemma Moncrieff	East Scotland Area Organiser
Joe Meredith	Literature Committee Secretary
Kate Flood	South East Area Organiser
Leo Francisco	IT Committee Secretary
Liam Tyler	Cymru Area Organiser
Luke McCosker	Ireland Area Organiser
Lydia Harris	Womens Officer
Max Tennant	Regional Treasurer
Richard Musgrove	South West Area Organiser
Simon Crabtree	Legal Officer

Trade Union List Number

790T

Main Office Address

PO Box 2521
Minehead
TA24 9DH

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Auditors

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

Industrial Workers of the World
Union No. 790T
Officers' Report For The Year Ended 31 December 2021

The officers present their report and the financial statements for the year ended 31 December 2021.

Statement of Officers' Responsibilities

The officers are responsible for preparing the financial statements in accordance with applicable law and regulations.

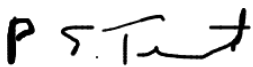
The Trade Union and Labour Relations (Consolidation) Act 1992 requires the officers to prepare financial statements for each financial year. Under that law the officers have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under trade union law the officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the union and of the surplus or deficit of the union for that period. In preparing the financial statements the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the union will continue in to operate.
- provide members with a statement of income and expenditure for the year
- prepare an annual return for the Certification Officer giving a true and fair view of the Income and Expenditure Account and Balance Sheet

The officers are responsible for keeping adequate accounting records that are sufficient to show and explain the union's transactions and disclose with reasonable accuracy at any time the financial position of the union and enable them to ensure that the financial statements give a true and fair view. They are also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to the auditors

So far as the Officers are aware there is no relevant audit information of which the Union's auditors are unaware, and each officer has taken all the 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.



Max Tennant, Treasurer

Date

26 / 07 / 2022

Industrial Workers of the World
Auditor's Report to the members
For The Year Ended 31 December 2021

Opinion

We have audited the financial statements of Industrial Workers of the World "(the Union)" for the year ended 31 December 2021 which comprise the income and expenditure account, the balance sheet and the related notes. 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 2021 and of its results for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements 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 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Officers with respect to going concern are described in the relevant sections of this report.

Industrial Workers of the World
Auditor's Report to the members
For The Year Ended 31 December 2021 (continued)

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Officers are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report. We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Executive Council

As explained more fully in the Statement of the Officers' Responsibilities, 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.

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 directors either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Industrial Workers of the World
Auditor's Report to the members
For The Year Ended 31 December 2021 (continued)

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.

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Trade Union and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to employment legislation, health and safety legislation, and other legislation specific to the sector in which the Union operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the reporting requirements under the Charities SORP and FRS102, and the Trade Union and Labour Relations (Consolidation) Act 1992.

We evaluated Officers' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Discussions with Officers including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by Officers.

A further description of our responsibilities is available on the Financial Reporting Councils 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 Industrial Workers of the World's members, as a body, in accordance with the provisions of the Trade Union And Labour Relations (Consolidation) Act 1992. 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Third Sector Accountancy Limited

Third Sector Accountancy Limited
Statutory Auditors and Chartered Accountants
Holyoake House
Hanover Street
Manchester
M60 0AS
08 / 08 / 2022

Industrial Workers of the World
Statement of income and retained earnings
For The Year Ended 31 December 2021

Notes	2021 £	2020 £
Income		
Member subscriptions	192,558	170,465
Branch and other income	4,600	4,792
Merchandise sales	3,312	3,784
	<hr/>	<hr/>
	200,469	179,041
	<hr/>	<hr/>
Room hire	2,536	5,814
Administration	29,661	30,871
Travel	395	3,158
Printing and publicity	3,800	7,048
IT and office costs	6,956	7,250
Donations	9,719	3,917
Payment for services		1,641
Bank charges	3,952	3,253
Postage	2,582	2,791
Insurance	471	491
Refreshments	2,794	1,825
Audit fee	3,000	2,700
Cost of merchandise	874	3,628
Legal fees	3,974	19,027
Officer expenses	-	-
Other expenditure	2,334	1,466
Covid-19 hardship payments	1,968	44,006
Exchange losses	621	-
	<hr/>	<hr/>
	75,635	138,886
	<hr/>	<hr/>
Surplus for the year	124,834	40,155
Income and expenditure account brought forward	178,862	138,707
	<hr/>	<hr/>
Income and expenditure account carried forward	303,696	178,862
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 8 to 9 form part of these financial statements.

Industrial Workers of the World
Balance Sheet
As at 31 December 2021

		2021		2020	
Notes	£	£	£	£	£
FIXED ASSETS					
Intangible assets			3,762		-
CURRENT ASSETS					
Stock		3,669		2,800	
Debtors		2,166		5,110	
Cash at bank and in hand	4	300,891		178,638	
		306,726		186,548	
Creditors: Amounts Falling Due Within One Year					
	5	(6,792)		(7,686)	
		NET CURRENT ASSETS (LIABILITIES)	299,934	178,862	
		NET ASSETS	303,696	178,862	
		NET ASSETS	303,696	178,862	
Capital and reserves					
Income and Expenditure Account			303,696		178,862
		MEMBERS' FUNDS	303,696	178,862	
		MEMBERS' FUNDS	303,696	178,862	

The notes on pages 8 to 10 form part of these financial statements.

Approved on behalf of the Union by:


 Will Sharkey, Secretary


 Max Tennant, Treasurer

26 / 07 / 2022

Date

Industrial Workers of the World
Notes to the Accounts
For The Year Ended 31 December 2021

1 Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.2. Income

Dues are accounted for when received by the union. Where material dues paid in advance are deferred.

1.3. Presentation currency

All transactions are reported in pounds sterling and are presented to the nearest pound.

2 Average Number of Employees

Average number of employees during the year was nil (2020: nil).

Industrial Workers of the World
Notes to the Accounts (continued)
For The Year Ended 31 December 2021

3 Debtors

	2021	2020
	£	£
Prepayments	-	5,110
Trade debtors	2,166	
	<hr/>	<hr/>
	2,166	5,110
	<hr/> <hr/>	<hr/> <hr/>

4 Cash at bank and in hand

	2021	2020
	£	£
Central bank account	177,546	72,107
Branch bank accounts	116,024	95,551
Organising bank account	6,000	6,000
Paypal and cash	1,321	4,980
	<hr/>	<hr/>
	300,891	178,638
	<hr/> <hr/>	<hr/> <hr/>

5 Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Accruals	6,792	7,686
	<hr/>	<hr/>
	6,792	7,686
	<hr/> <hr/>	<hr/> <hr/>

6 Legal entity

Industrial Workers of the World is a registered trade union, List Number 790T. The registered office address is PO Box 111, Minehead TA24 9DH. It has active branches in cities in the UK and Ireland.

Industrial Workers of the World
Notes to the Accounts (continued)
For The Year Ended 31 December 2021

7 Intangible fixed assets

	Database software	Total
Cost:		
At 1 December 2020	-	-
Additions	3,762	3,762
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2021	3,762	3,762
	<hr/> <hr/>	<hr/> <hr/>
Depreciation:		
At 1 December 2020	-	-
Charge for the year	-	-
Eliminated on disposals	-	-
	<hr/>	<hr/>
At 31 December 2021	-	-
	<hr/> <hr/>	<hr/> <hr/>
Net book value:		
At 31 December 2021	3,762	3,762
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	-	-
	<hr/> <hr/>	<hr/> <hr/>

8 Stock

	2021 £	2020 £
Merchandise for sale	3,669	2,799
	<hr/>	<hr/>
	3,669	2,799
	<hr/> <hr/>	<hr/> <hr/>

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 reportign period proceding 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 inforamation 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:

[Large greyed-out area for explanation]

Signature	<i>W.D. Sharkey</i>
Name	William Sharkey
Office held	Secretary
Date	