

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Workers of England Union			
Year ended:	31 December 2021			
List no:	807			
Head or Main Office address:	Stanmore House			
	64-68 Blackburn Street			
	Radcliffe			
	Manchester			
Postcode	M26 2JS			
Website address (if available)	<a href="http://www.workersofengland.co.uk">www.workersofengland.co.uk</a>			
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:	Stephen Morris			
Telephone Number:	07732 565425			
Contact name for queries regarding the completion of this return	Stephen Morris			
Telephone Number:	07732 565425			
E-mail:	stephen.morris@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

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

[returns@certoffice.org](mailto: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
	8,596				8,596
<b>Total</b>	8,596				A 8,596

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

8,596

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

State whether the union is:

a. A branch of another trade union?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If yes, state the name of that other union:

b. A federation of trade unions?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If yes, state the number of affiliated unions:

and names:



# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		386,802
<b>From Members:</b> Other income from members (specify)		
Donations		520
<b>Total other income from members</b>		520
<b>Total of all income from members</b>		387,322
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	<b>Total income</b>	387,322
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		232,424
Administrative expenses (as at page 10)		214,174
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	446,598
	<b>Interfund Transfers OUT</b>	
	Surplus (deficit) for year	-59,276
Amount of general fund at beginning of year		-44,879
Amount of general fund at end of year		-104,155

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
<b>Total other sources</b>	
<b>Total of all other income</b>	

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	232,424
Employment Related Issues		Advisory Services	
Representation costs	96,166		
Legal fees	136,258		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
<b>carried forward</b>	232,424	<b>Total (should agree with figure in General Fund)</b>	232,424

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 3		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 5		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
		Interfund Transfers IN	
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>	
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	

Fund 7		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
		Interfund Transfers IN	
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>	
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 9		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	
<b>Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	
		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	
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of 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
	£
<b>Total</b>	

## 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))	£
<b>Total</b>			





**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	£
<b>Total</b>	

## **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	£
<b>Total</b>	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total 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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		71,328
Salaries and Wages included in above	71,328	
Auditors' fees		11,700
Legal and Professional fees		11,688
Occupancy costs		2,951
Stationery, printing, postage, telephone, etc.		44,683
Expenses of Executive Committee (Head Office)		
Expenses of conferences		5,633
Other administrative expenses (specify)		
Travel and subsistence		12,656
Entertainment		1,621
Advertising		14,268
Sundry costs		63
Subscription collection costs		18,461
Membership cards and badges		13,568
Website costs		4,738
<b>Other Outgoings</b>		
Depreciation		738
Bank loan interest		78
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>214,174</b>
Charged to:	General Fund (Page 3)	214,174
<b>Total</b>		<b>214,174</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
				Description		Value
£	£	£		£		
General secretary	26,025	2,371	595		28,991	

# 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)	
		Political Fund	
		Total Investment Funds	

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
823	Fixed Assets (at page 14)		2,213
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( ) )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
1,912	Loans to other trade unions		4,609
22,474	Sundry debtors		22,875
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Loans due from an officer		10,000
	<b>Total of other assets</b>		37,484
	<b>Total assets</b>		39,697
-44,879	General fund (page 3)		-104,155
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£268	Sundry creditors		708
£23	PAYE liability		1,081
£3,900	Accrued expenses		74,200
£24,000	Loans and borrowings		22,800
£26,497	Amounts due to an officer		
£15,400	Amounts due to a former officer		
	Trade creditors		45,063
	<b>Total liabilities</b>		143,852
	<b>Total assets</b>		39,697

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			2,677			2,677
Additions			2,128			2,128
Disposals						
Revaluation/Transfers						
At end of year			4,805			4,805
<b>Accumulated Depreciation</b>						
At start of year			1,854			1,854
Charges for year			738			738
Disposals						
Revaluation/Transfers						
At end of year			2,592			2,592
<b>Net book value at end of year</b>			2,213			2,213
<b>Net book value at end of previous year</b>			823			823



# 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		
<b>Unquoted</b>		
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 style="width: 40px; height: 20px;" type="checkbox"/>	No <input style="width: 40px; height: 20px;" 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 style="width: 40px; height: 20px;" type="checkbox"/>	No <input style="width: 40px; height: 20px;" 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 £
<b>Income</b>			
From Members	387,322		387,322
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	387,322		387,322
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	446,598		446,598
<b>Funds at beginning of year</b> (including reserves)	-44,879		-44,879
<b>Funds at end of year</b> (including reserves)	-104,155		-104,155
<b>Assets</b>			
Fixed Assets			2,213
Investment Assets			
Other Assets			37,484
<b>Total Assets</b>			39,697
<b>Liabilities</b>			
<b>Total Liabilities</b>			143,852
<b>Net Assets (Total Assets less Total Liabilities)</b>			-104,155

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" 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.

PER ATTACHED ACCOUNTS

# Accounting policies


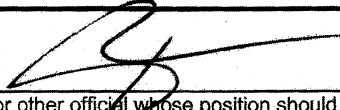
(see notes 84 and 85)

PER ATTACHED ACCOUNTS

## 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:  <hr/> Name: Stephen Morris <hr/> Date: 11 November 2022	Chairman's Signature:  (or other official whose position should be stated) <hr/> Name: Robin Tilbrook <hr/> Date: 11 November 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		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"/>	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	

# Workers of England Union

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

#### Going concern

Capital and reserves show a deficit of £104,155 (2020 - £44,879) indicating that there is an excess of liabilities over assets.

Member numbers increased considerably during 2021 and although they reduced at the earlier part of 2022, by September 2022 numbers were again on the increase. The cases for certain new members were started in 2021 and costs in respect of these were incurred in the year although full membership fees weren't received. The Union has therefore benefitted in 2022 from subscriptions being received from greater member numbers where some costs have already been incurred.

The officers considered the financial position at the Balance sheet date and they are satisfied that the Union is a going concern and the accounts are completed on that basis.

#### Reclassification of comparative amounts

Certain comparatives have been restated. These are cosmetic changes and have no effect on the 2020 or 2021 results or taxation position.

#### Income

Income represents amounts received in respect of membership subscriptions.

#### Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

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

#### Pension contribution

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the union has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

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 liability arises.

### 2 Staff numbers

The average number of persons employed by the Union (including officers) during the year, was 4 (2020 - 2).

Staff numbers (including employed officers) increased from 2 at the start of the year, to 10 at the end of the year. NB Two of the Union's officers are not paid via the payroll and are not included in these numbers.

## Workers of England Union

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 3 Loss/profit before tax

Arrived at after charging/(crediting)

	2021 £	2020 £
Depreciation expense	738	275
Auditor's remuneration - The audit of the Union's annual accounts	<u>11,700</u>	<u>2,400</u>

#### 4 Tangible assets

	Office equipment £	Total £
<b>Cost or valuation</b>		
At 1 January 2021	2,677	2,677
Additions	<u>2,128</u>	<u>2,128</u>
At 31 December 2021	<u>4,805</u>	<u>4,805</u>
<b>Depreciation</b>		
At 1 January 2021	1,854	1,854
Charge for the year	<u>738</u>	<u>738</u>
At 31 December 2021	<u>2,592</u>	<u>2,592</u>
<b>Carrying amount</b>		
At 31 December 2021	<u>2,213</u>	<u>2,213</u>
At 31 December 2020	<u>823</u>	<u>823</u>

#### 5 Debtors

	Note	2021 £	2020 £
Amounts due by an officer	9	10,000	-
Other debtors		<u>4,609</u>	<u>1,912</u>
		<u>14,609</u>	<u>1,912</u>

## Workers of England Union

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 6 Creditors

##### Creditors: amounts falling due within one year

	Note	2021 £	2020 £
<b>Due within one year</b>			
Loans and borrowings	7	4,800	1,600
Trade creditors		45,063	-
PAYE liability		1,081	23
Accruals and deferred income		74,200	3,900
Other creditors		708	268
Amounts due to an officer		-	26,497
Amounts due to a former officer		-	15,400
		125,852	47,688

##### Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
<b>Due after one year</b>			
Loans and borrowings	7	18,000	22,400

#### 7 Loans and borrowings

	2021 £	2020 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	18,000	22,400

	2021 £	2020 £
<b>Current loans and borrowings</b>		
Bank borrowings	4,800	1,600

#### 8 Pension and other 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 £1,350 (2020 - £898).

Contributions totalling £247 (2020 - £82) paid to the scheme after the year end are included in other creditors.

## Workers of England Union

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 9 Related party transactions

A number of years ago the Union was liable to settle legal fees in respect of tribunal cases involving Mr S Morris (an officer of the Union) and Mr E Bone (a former officer) but it did not have the necessary funds available. Both Mr Morris and Mr Bone agreed to personally settle the legal fees issued at that time on behalf of the Union, and effectively created constructive obligations to them from the Union, in the form of loans which were recognised in the 2020 accounts. As at 1 January 2021 the total balance owed across both loans was £41,897. These loans were fully repaid to the officers by September 2021 with an amount outstanding to Mr Morris of £500 being donated to the Union.

A further loan of £10,000 was made to Mr Morris in March 2021. This loan was repaid in August 2022. No interest has been charged on this loan.

Mr S Morris is employed full-time by the Union and he has earned £26,025 in the year (2020 - £22,774). Mrs V Morris, Mr Morris's wife, has been employed by the Union on a part-time basis from November 2021 and she has earned £2,163 in the year (2020 - £Nil). Mr and Mrs Morris's salaries and other employment costs are included within the Expenditure total in the Income and expenditure Account.

Mr R C W Tilbrook (an officer of the Union) is a practicing solicitor who liaises with barristers and other legal advisers representing members. Included in Expert Representation and Legal Costs (a sub-category of Expenditure, within the Income and Expenditure Account) is a total of £49,931 (2020 - £Nil) for barristers and other legal advisers, being invoices raised to Mr Tilbrook's practice, but paid by the Union.

Also included in Expert Representation and Legal Costs is a total of £86,327 (2020 - £450) in respect of legal fees and disbursements invoiced to the Union by Mr Tilbrook's firm. Included in the £86,327 is an accrual of £50,268 in respect of legal and barrister fees billed in May 2022, for time incurred to November 2018, in connection with Mr S Morris's tribunal case, which is now closed. In addition to the £50,268 accrual, trade creditors include £39,088 owed to Tilbrook's solicitors practice at the year end (2020 - £Nil).

The total costs paid in respect of Mr Morris's tribunal case by the Union to Mr Tilbrook's practice, throughout the Union's involvement, is £89,751.

Mr J W M Moss (an officer of the Union) has provided services to the Union on behalf of members; included in Expert representation and Legal costs is £4,091 paid to him (2020 - £Nil).

# 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)

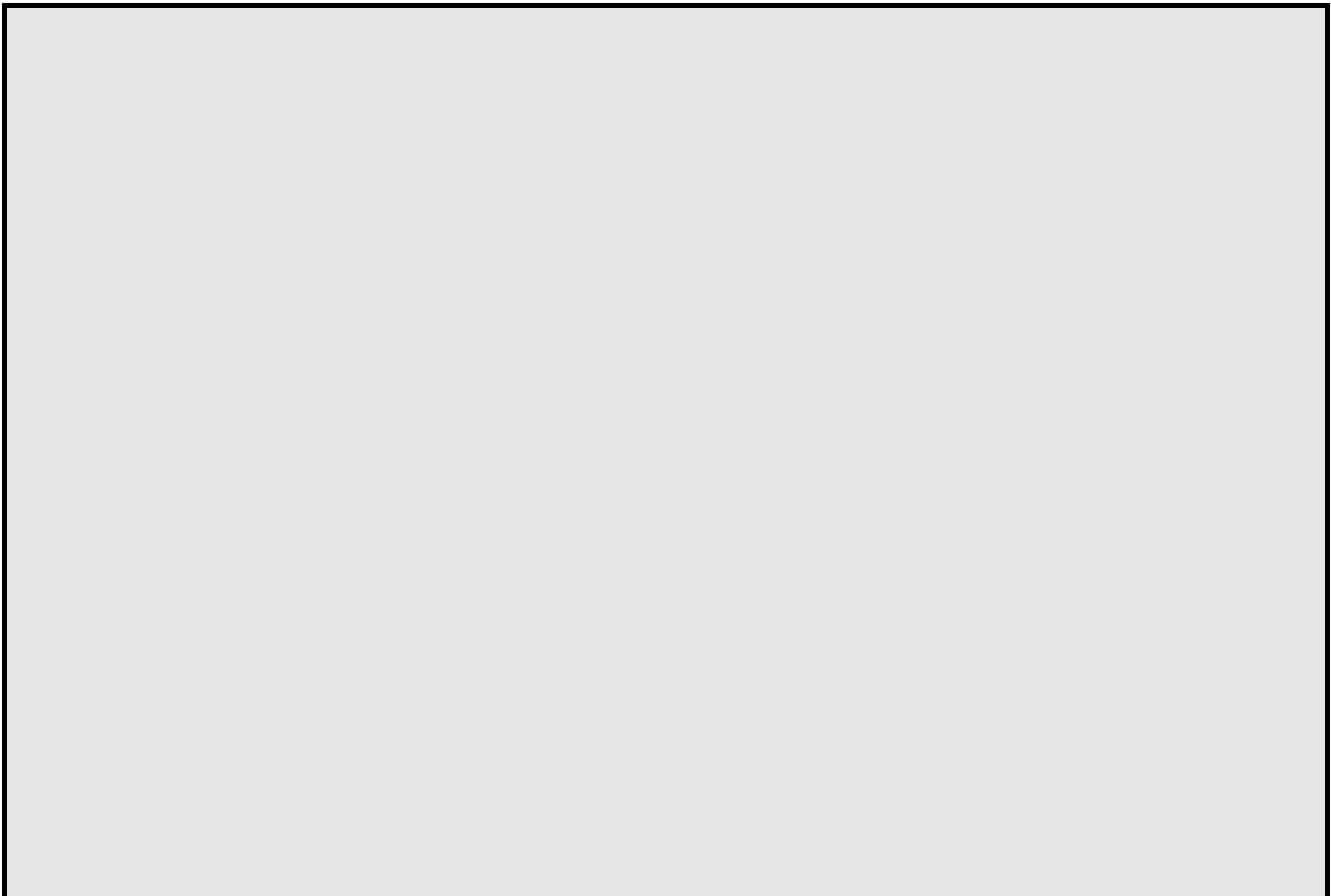
Please explain in your report overleaf or attached

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:

*Gortons*

Name(s):

Gortons

Profession(s) or Calling(s):

Chartered Accountants & Registered Auditors

Address(es):

Stanmore House

64-68 Blackburn Street

Radcliffe

Manchester

Postcode

M26 2JS

Date

**11 November 2022**

Contact name for inquiries and telephone number:

Gortons 0161 723 6420

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



## Workers of England Union

### Independent Auditor's Report to the Members of Workers of England Union for the Year Ended 31 December 2021

#### Opinion

We have audited the financial statements of Workers of England Union (the 'Union') for the year ended 31 December 2021, 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 2021 and of its transactions loss 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 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

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

We draw attention to note 1 in the financial statements, which indicates that, having incurred a net loss of £59,276 during the year ended 31 December 2021, the Union's liabilities exceeded its total assets by £104,155 at that date.

The deficit indicates the existence of a material uncertainty which may cast significant doubt over the Union's ability to continue as a going concern. In forming our opinion of the financial statements, we have considered the adequacy of the disclosures made in note 1 in this regard, and our opinion is not modified in respect of this matter.

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.

#### 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.

## Workers of England Union

### Independent Auditor's Report to the Members of Workers of England Union for the Year Ended 31 December 2021

#### 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 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 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.

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.

## Workers of England Union

### Independent Auditor's Report to the Members of Workers of England Union for the Year Ended 31 December 2021

#### 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.



Jim Gorton (Senior Statutory Auditor)  
Gortons  
Chartered Accountants and Statutory Auditors  
Stanmore House  
64-68 Blackburn Street  
Radcliffe  
Manchester  
M26 2JS

11 November 2022

## 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:

[Redacted area for explanation]

Signature	<i>S. Morris</i>
Name	Stephen Morris
Office held	General Secretary
Date	11/11/2022