

Workers of England Union

Statement by the Union to its members

In respect of the year ended 31 December 2022

Requirement for Statement

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

Income and Expenditure

- The total income of the Union for the year was £988,655, and this comprised of payments in respect of membership of £987,940 and sales of newspapers / magazines of £715.
- The Union's total expenditure for the year was 984,054.

Political Fund

The Union does not have a political fund.

Salary and benefits paid to Officers

- The General Secretary of the Union was paid £32,809 salary, £594 as pension contributions and expenses of £1,742.
- No other Officers received any salary or benefits.

Members' concerns

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

Auditor and financial details

- The auditors' report in respect of the Union's accounts for the year is appended to the end of this statement.
- The name and address of the Union's auditors is set out at the bottom of the audit report.
- The audit report refers to note 1 to the accounts and the relevant portion of this note is copied below:

Going concern

Capital and reserves show a deficit of £99,554 (2021 - £104,155) indicating that there is an excess of liabilities over assets.

The Union is seeing an improvement in member numbers and the results in 2022 show a return to a net surplus in the year. 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.

Statement finalised 19 January 2024

Workers of England Union

Independent Auditor's Report to the Members of Workers of England Union for the Year Ended 31 December 2022

Disclaimer of opinion

We were engaged to audit the financial statements of Workers of England Union (the 'Union') for the year ended 31 December 2022, 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).

We do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the section of our report below, we have not been able to obtain sufficient audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion on financial statements

There have been a number of queries raised during the preparation of the financial statements, which could have had a significant and potentially pervasive impact on the audit. Although the audit exercise has been planned and commenced, due to the time taken to resolve these queries satisfactorily and the deadline now imposed for reporting by the Certification Officer, it is not possible to complete the audit fieldwork and gather sufficient suitable, relevant and reliable audit evidence to form an audit opinion.

Disclaimer on view given by the financial statements

Because of the possible effect to the financial statements of the above we are unable to form an opinion as to whether the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2022 and of its income surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; or
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

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, whilst having generated a small surplus of £4,601 during the year ended 31 December 2022, the Union's liabilities exceeded its total assets by £99,554 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. Due to the disclaimer of opinion, we are unable to conclude whether the Officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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 report 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.

Workers of England Union

Independent Auditor's Report to the Members of Workers of England Union for the Year Ended 31 December 2022

Matters on which we are required to report by exception

Due to the limitation in scope, we are unable to form a view and therefore report as required on the following matters where 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;
- a satisfactory system of control over the Union's accounting records, cash holdings, receipts, remittances and transactions has not been maintained; or
- the financial statements to which this report relates 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.

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.

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 operation, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

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

We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our responsibility is to conduct an audit of the Union's financial statements in accordance with International Standards of Auditing (UK) to issue an auditors' report. However, because of the matter described in the "Basis for disclaimer of opinion" section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Due to the limitation in scope detailed above, it is not appropriate to detail the extent to which our procedures are capable of detecting irregularities, including fraud, since we were not able to fully implement or execute them.

A further description of our responsibilities is available on the Financial Reporting Council's website at 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 2022

Use of our report

This report is made solely to the Union'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 auditors' 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 Union's members as a body, for our audit work, for this report, or for any opinions we may have formed.



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19 January 2024