

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 2024		
List no:	790T		
Head or Main Office address:	PO BOX 111		
	MINEHEAD		
Postcode	TA24 9DH		
Website address (if available)	IWW.ORG.UK		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X ('X' in appropriate box)
General Secretary:	Julia Black / David Angel		
Telephone Number:	0161 214 0879		
Contact name for queries regarding the completion of this return	Jed Forward		
Telephone Number:	0161 214 0879		
E-mail:	jed@tsa.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
	3,206	71	136	73	3,486
Total	3,206	71	136	73	A 3,486

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

3,486

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
Please see attached documents.			

State whether the union is:

a. A branch of another trade union?

Yes		No	x
-----	--	----	---

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes		No	x
-----	--	----	---

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
Please see attached accounts	

**Industrial Workers of the World
Union Information
For The Year Ended 31 December 2024**

Officers	Position	Appointed	Resigned
Alexander King,	Union Secretary		7/5/25
	Environmental Committee Secretary		
Julia Rojo	Co-secretary	7/5/25	
David Angel	Co-secretary	7/5/25	
Nathan Gilchrist	Treasurer		7/5/25
Jed Forward	Treasurer	7/5/25	1/7/25
Francis Garikayi	Co-Treasurer	7/5/25	
Julia Rojo	Women's Officer		
Kieran Gorman	Environmental Committee Secretary		7/5/25
Benedict Flexen	Environmental Committee Secretary	7/5/25	
Max Loxterkamp,	Membership Officer	7/5/25	7/5/25
Robert Chinheng	Membership Co-Officer		6/12/24
David McMullen,	Legal Officer		30/4/24
Natasha Saini	Legal Team Coordinator	7/5/25	
Don Brookes	Legal Team Coordinator		
Keith Millar	Data Protection Committee Secretary		
John Niven,	Data Protection Officer		18/3/24
Max Loxterkamp,	Data Protection Officer		1/12/24
John Black,	International Solidarity Committee Co-Secretary	7/5/25	25/11/24
	Communications Dept Chair	7/5/25	
Kamil Julis Jankowski,	International Solidarity Committee Co-Secretary		
Rach Nightingale,	Access Facilitator	7/5/25	29/6/24
Seòras MacKay,	Incarcerated Workers Organising Committee Secretary		18/3/24
Faidat Aliu	Incarcerated Workers Organising Committee Secretary	7/5/25	7/5/25
Jaivir Gupta	Incarcerated Workers Organising Committee Secretary	7/5/25	
Malik Al-Bahlani	Incarcerated Workers Organising Committee Treasurer	7/5/25	
Bruce Tollafield,	Literature Committee Secretary	7/5/25	18/3/24
Chris Gilligan	Literature Committee Co-secretary		
Richard Marklew	Literature Committee Co-secretary		
Chris Gilligan	Newsletter Committee Secretary		
Georgios Mamolis,	Newsletter Committee Secretary		18/3/24
Alexander Leith-Snow	Social Media Committee Secretary		
Chris Tomlinson,	Merchandise Committee Secretary		
Sab Cat	Organising Chair		
Vusi Thabethe	BAME Officer		
Alexandria Thurnherr	LGBTQIA+ officer		

**Industrial Workers of the World
 Union Information
 For The Year Ended 31 December 2024**

Officers (cont)

Officers	Position	Appointed	Resigned
Khalil Betz-Heineman	Transformative Justice and Complaints Committee Secretary		7/5/25
Nashwa Dadikho	Transformative Justice and Complaints Committee Secretary		
Andy Ramsay	Scotland Area Organiser		
Connor Sloan	Education Workers Network General Organiser		
Enesio Takambani	Training Committee Secretary		
Katie Roskams	Translations Committee Secretary		

Trade Union List Number

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		201,414
From Members: Other income from members (specify)		
Branch and other income		19,804
Merchandise sales		1,253
Total other income from members		21,057
Total of all income from members		222,471
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		222,471
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		274,185
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		274,185
Interfund Transfers OUT		
Surplus (deficit) for year		-51,714
Amount of general fund at beginning of year		358,427
Amount of general fund at end of year		306,713

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	
Total other sources	
Total of all other income	

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)	

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 <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

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	

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	[]
Auditors' fees	
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Room hire	33,727
Administration	45,593
Travel	11,960
Printing & Publicity	6,585
IT & Office	11,354
Donations	4,592
Hardship Payments	6,197
Bank charges	10,918
Postage	1,782
Insurance	182
Other Outgoings	
Refreshments	8,290
Audit and accounting	6,671
Cost of merchandise	965
Levy	4,308
Membership subscriptions	11,376
Legal fees	95,544
Stipends	4,530
Conference costs	2,829
Other expenditure	6,782
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	274,185
Charged to: General Fund (Page 3)	274,185
Total	274,185

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	

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						
Disposals						
Revaluation/Transfers						
At end of year						
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 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		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	222,471		222,471
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	222,471		222,471
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	274,185		274,185
Funds at beginning of year (including reserves)	358,427		358,427
Funds at end of year (including reserves)	306,713		306,713
Assets			
Fixed Assets			
Investment Assets			
Other Assets			321,911
Total Assets			321,911
Liabilities			
Total Liabilities			15,198
Net Assets (Total Assets less Total Liabilities)			306,713

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)			

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

(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: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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: 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 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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: 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 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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: 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"/>

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

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

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.

see attached sheet

Accounting policies



(see notes 84 and 85)

see 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:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Julia Black	Name:	David Angel
Date:	18 / 11 / 2025	Date:	17 / 11 / 2025

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)

see attached accounts

Signature(s) of auditor or auditors:

P Morrello

--

Name(s):

Patrick Morrello, for Third Sector Accountancy Limited

--

Profession(s) or Calling(s):

Chartered Accountants

--

Address(es):

Holyoake House

--

Hanover Street

--

Manchester

--

Postcode

--

M60 0AS

--

Date

19 / 11 / 2025

--

Contact name for inquiries and telephone number:

01612140879

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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 2024

Registered number: 790T

**Industrial Workers of the World
Union Information
For The Year Ended 31 December 2024**

Officers	Position	Appointed	Resigned
Alexander King,	Union Secretary		7/5/25
	Environmental Committee Secretary		
Julia Rojo	Co-secretary	7/5/25	
David Angel	Co-secretary	7/5/25	
Nathan Gilchrist	Treasurer		7/5/25
Jed Forward	Treasurer	7/5/25	1/7/25
Francis Garikayi	Co-Treasurer	7/5/25	
Julia Rojo	Women's Officer		
Kieran Gorman	Environmental Committee Secretary		7/5/25
Benedict Flexen	Environmental Committee Secretary	7/5/25	
Max Loxterkamp,	Membership Officer	7/5/25	7/5/25
Robert Chinheng	Membership Co-Officer		6/12/24
David McMullen,	Legal Officer		30/4/24
Natasha Saini	Legal Team Coordinator	7/5/25	
Don Brookes	Legal Team Coordinator		
Keith Millar	Data Protection Committee Secretary		
John Niven,	Data Protection Officer		18/3/24
Max Loxterkamp,	Data Protection Officer		1/12/24
John Black,	International Solidarity Committee Co-Secretary	7/5/25	25/11/24
	Communications Dept Chair	7/5/25	
Kamil Julis Jankowski,	International Solidarity Committee Co-Secretary		
Rach Nightingale,	Access Facilitator	7/5/25	29/6/24
Seòras MacKay,	Incarcerated Workers Organising Committee Secretary		18/3/24
Faidat Aliu	Incarcerated Workers Organising Committee Secretary	7/5/25	7/5/25
Jaivir Gupta	Incarcerated Workers Organising Committee Secretary	7/5/25	
Malik Al-Bahlani	Incarcerated Workers Organising Committee Treasurer	7/5/25	
Bruce Tollafield,	Literature Committee Secretary	7/5/25	18/3/24
Chris Gilligan	Literature Committee Co-secretary		
Richard Marklew	Literature Committee Co-secretary		
Chris Gilligan	Newsletter Committee Secretary		
Georgios Mamolis,	Newsletter Committee Secretary		18/3/24
Alexander Leith-Snow	Social Media Committee Secretary		
Chris Tomlinson,	Merchandise Committee Secretary		
Sab Cat	Organising Chair		
Vusi Thabethe	BAME Officer		
Alexandria Thurnherr	LGBTQIA+ officer		

**Industrial Workers of the World
Union Information
For The Year Ended 31 December 2024**

Officers (cont)

Officers	Position	Appointed	Resigned
Khalil Betz-Heineman	Transformative Justice and Complaints Committee Secretary		7/5/25
Nashwa Dadikho	Transformative Justice and Complaints Committee Secretary		
Andy Ramsay	Scotland Area Organiser		
Connor Sloan	Education Workers Network General Organiser		
Enesio Takambani	Training Committee Secretary		
Katie Roskams	Translations Committee Secretary		

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 2024**

The officers present their report and the financial statements for the year ended 31 December 2024.

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 judgements 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.



David Angel, Secretary

Date 02 / 11 / 2025

**Industrial Workers of the World
Auditor's Report to the members
For The Year Ended 31 December 2024**

Opinion

We have audited the financial statements of Industrial Workers of the World "(the Union)" for the year ended 31 December 2024 which comprise the statement of income and retained earnings, 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 2024 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 2024 (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 Officers

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 2024 (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 judgements made by Officers.

A further description of our responsibilities is available on the Financial Reporting Councils website at www.frc.org.uk

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

06 / 11 / 2025

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

Industrial Workers of the World
Statement of income and retained earnings
For The Year Ended 31 December 2024

Notes	2024 £	2023 £
Income		
Member subscriptions	201,414	<i>186,422</i>
Branch and other income	19,804	<i>14,029</i>
Merchandise sales	1,253	<i>1,861</i>
	<hr/>	<hr/>
	222,471	<i>202,312</i>
	<hr/>	<hr/>
Room hire	33,727	<i>11,568</i>
Administration	45,593	<i>41,959</i>
Travel	11,960	<i>5,514</i>
Printing and publicity	6,585	<i>6,742</i>
IT and office costs	11,354	<i>8,981</i>
Donations	4,592	<i>6,050</i>
Hardship payments	6,197	<i>4,505</i>
Bank charges	10,918	<i>9,945</i>
Postage	1,782	<i>2,417</i>
Insurance	182	<i>579</i>
Refreshments	8,290	<i>4,452</i>
Audit fee	6,671	<i>3,780</i>
Cost of merchandise	965	<i>5,461</i>
Levy	4,308	<i>4,775</i>
Membership subscriptions	11,376	-
Legal fees	95,544	<i>98,157</i>
Stipends	4,530	
Conference costs	2,829	
Other expenditure	6,782	<i>15,244</i>
	<hr/>	<hr/>
	274,185	230,129
	<hr/>	<hr/>
Surplus/(deficit) for the year	(51,714)	<i>(27,817)</i>
Income and expenditure account brought forward	358,427	386,244
	<hr/>	<hr/>
Income and expenditure account carried forward	306,713	358,427
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 10 to 11 form part of these financial statements.

Industrial Workers of the World

Balance Sheet

As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
CURRENT ASSETS					
Stock	3	8,276		5,972	
Debtors	4	1,184		2,527	
Cash at bank and in hand	5	312,451		410,578	
		<hr/>		<hr/>	
		321,911		419,077	
Creditors: Amounts Falling Due Within One Year					
	6	(15,198)		(60,650)	
		<hr/>		<hr/>	
NET CURRENT ASSETS (LIABILITIES)			306,713		358,427
			<hr/>		<hr/>
NET ASSETS			306,713		358,427
			<hr/> <hr/>		<hr/> <hr/>
Capital and reserves					
Income and Expenditure Account			306,713		358,427
			<hr/>		<hr/>
MEMBERS' FUNDS			306,713		358,427
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 10 to 11 form part of these financial statements.

Approved on behalf of the Union by:



David Angel, Secretary



Francis Garikayi, Treasurer

Date 03 / 11 / 2025

Industrial Workers of the World
Notes to the Accounts
For The Year Ended 31 December 2024

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 (2021: nil).

3 Stock

	2024	2023
	£	£
Merchandise for sale	8,276	5,972
	<hr/>	<hr/>
	8,276	5,972
	<hr/> <hr/>	<hr/> <hr/>

4 Debtors

	2024	2023
	£	£
Prepayments	1,184	2,527
	<hr/>	<hr/>
	1,184	2,527
	<hr/> <hr/>	<hr/> <hr/>

Industrial Workers of the World
Notes to the Accounts
For The Year Ended 31 December 2024

5 Cash at bank and in hand

	2024	2023
	£	£
Central bank account	58,559	<i>186,312</i>
Branch bank accounts	251,918	<i>223,063</i>
PayPal and cash	1,974	<i>1,203</i>
	<hr/>	<hr/>
	312,451	<i>410,578</i>
	<hr/> <hr/>	<hr/> <hr/>

6 Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	2,539	<i>53,289</i>
Accruals	12,659	<i>7,361</i>
	<hr/>	<hr/>
	15,198	<i>60,650</i>
	<hr/> <hr/>	<hr/> <hr/>

7 Related Party Transactions

No related party transactions occurred during the year (2023: £nil).

8 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.

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

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	<i>Julia</i>
Name	Julia Black
Office held	co-secretary
Date	18 / 11 / 2025

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File name	AR_NI_21_Master_-_revised_Aug_23_0.pdf and 1 other
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