1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation
These financial statements have been prepared in accordance with the recognition and measurement principles Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Trade Union and Labour Regulations (Consolidation) Act 1992.

These financial statements have been prepared using the historical cost convention.

These financial statements are presented in Sterling (£), which is the Union's functional currency.

Going concern
The financial statements have been prepared on a going concern basis.

The financial stability of the Union is highly dependent upon continued support from the legal representatives regarding balances owing to them at the Balance Sheet date. The legal representatives have confirmed that they are not requiring immediate payment of outstanding invoices which will help the Union to operate for the foreseeable future. Should this continue to be the case, the Union's going concern status is deemed to be appropriate.

Revenue recognition
Income represents amounts received by direct debit or other online payments in respect of membership subscriptions. Where direct debits are unpaid or cancelled, membership to the Union is cancelled and, as a result, there is no requirement to recognise any debtor balances for arrears.

Tax
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.

Tangible assets
Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation.

Depreciation
Depreciation is charged so as to write off the cost or valuation of assets as follows:

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Defined contribution pension obligation

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 to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Staff numbers

The average number of persons employed by the union (including officers) during the year, was 8 (2023 - 7).

3 Auditors' remuneration

	2024	2023
	£	£
Audit of the financial statements	14,016	11,577

4 Tangible assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2024	5,090	5,090
At 31 December 2024	5,090	5,090
Depreciation		
At 1 January 2024	3,685	3,685
Charge for the year	351	351
At 31 December 2024	4,036	4,036
Carrying amount		
At 31 December 2024	1,054	1,054
At 31 December 2023	1,405	1,405

5 Debtors

	Note	2024 £	2023 £
Amounts owed by officers	8	10,000	10,000
Other debtors		-	450
		10,000	10,450

6 Creditors

Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Due within one year			
Loans and borrowings	7	5,487	4,800
Trade creditors		304,567	240,913
Taxation and social security		2,714	1,236
Accruals and deferred income		13,044	13,167
Other creditors		628	642
		326,440	260,758

Trade creditors include amounts due to the Union's main legal representatives. Although the balance has been classified as amounts falling due within one year, it has been confirmed that they will not demand urgent payment of outstanding fees if this would have a significant adverse impact on the Union's finances (see note 8 for further details).

Creditors: amounts falling due after more than one year

	Note	2024 £	2023 £
Due after one year			
Loans and borrowings	7	3,600	8,400

7 Loans and borrowings

Current loans and borrowings

	2024 £	2023 £
Bank borrowings	4,800	4,800
Bank overdrafts	687	-
	5,487	4,800

Non-current loans and borrowings

	2024 £	2023 £
Bank borrowings	3,600	8,400

8 Related party transactions

Mr S Morris is employed full-time by the Union and he has earned £30,000 in the year (2023: £30,000). Expenses paid to Mr S Morris in the year totalled £191 (2023: £1,326). Mrs V Morris, Mr Morris' wife, is also employed by the Union on a part-time basis and she has earned £2,990 in the year (2023: £3,316). Mr and Mrs Morris' salaries and other employment costs are included within the Expenditure total in the Income and Expenditure Account.

Included in Expert Representation and Legal Costs is a total of £360,675 (2023: £406,138) in respect of legal fees and disbursements invoiced to the Union by Mr R C W Tilbrook's firm.

Included in the £304,567 figure for trade creditors, as shown in note 6, £279,404 (2023: £225,676) is owed to Mr R C W Tilbrook's firm at the year end.

Mr R C W Tilbrook has a loan account with the Union and owed £10,000 to the Union at the year end (2023: £10,000).

Key management compensation

	2024	2023
	£	£
Salaries and other short term employee benefits	30,000	30,000

Officers' remuneration

The officers' remuneration for the year was as follows:

	2024	2023
	£	£
Remuneration	30,000	30,000
Contributions paid to money purchase schemes	713	713
	30,713	30,713

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

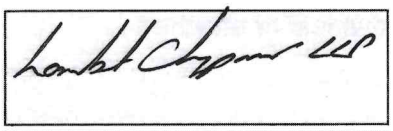
3. Your auditors or auditor must include in their report the following wording:

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

Signature(s) of auditor or auditors:		
Name(s):	GRAHAM MCNEILL FCCA	
Profession(s) or Calling(s):	SENIOR STATUTORY AUDITOR, LAMBERT CHAPMAN LLP	
Address(es):	3 WARNERS MILL	
	SILKS WAY	
	BRAINTREE	
	ESSEX	
Postcode	CM7 3GB	
Date		
Contact name for inquiries and telephone number:	GRAHAM MCNEILL 01376 326266	

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

Officers' Report and Financial Statements

for the Year Ended 31 December 2024

Lambert Chapman LLP
Chartered Accountants and Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Workers of England Union

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Workers of England Union

Union Information

Officers	S Morris J W M Moss R C W Tilbrook
Registered office	Stanmore House 64-68 Blackburn Street Radcliffe Manchester M26 2JS
Solicitors	Tilbrook's Solicitors Quires Green Willingale Ongar Essex CM5 0QP
Bankers	National Westminster Bank Plc 33 London Road Lexden Colchester Essex CO3 9BL
Auditors	Lambert Chapman LLP Chartered Accountants and Statutory Auditors 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Workers of England Union

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.

Officers of the union
The officers who held office during the year were as follows:

S Morris

J W M Moss

R C W Tilbrook

Going concern
In respect of going concern, the financial stability of the Union is highly dependent upon continued support from the legal representatives regarding balances owing to them at the Balance Sheet date. The legal representatives have directly confirmed that they are not requiring immediate payment of outstanding invoices which will help the Union to operate for the foreseeable future. Should this continue to be the case, the Union's going concern status is deemed appropriate.

Disclosure of information to the auditors
Each officer has taken steps that they ought to have taken as a 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. The officers confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Approved by the Officers on ....27th June 25..... and signed on its behalf by:

S Morris
Officer - General Secretary

Workers of England Union

Statement of Officers' Responsibilities

The Trade Union of Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the Union to:

• Keep proper records which give a true and fair view of the state of affairs of Workers of England Union and explain its transactions;

• Establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances;

• Prepare an Annual Return (Form AR21) for the Certification Office giving a true and fair view of the Income and Expenditure Account and Balance Sheet;

• Provide members of Workers of England Union with a statement of income and expenditure for the year.

Workers of England Union

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

Qualified opinion

We have audited the financial statements of Workers of England Union (the 'union') for the year ended 31 December 2024, 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, except for the possible effects of the matter described in the basis for qualified opinion section of our report, 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 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 the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for qualified opinion on financial statements

Our audit report for the year ended 31 December 2023 was modified for several reasons, one of which related to the fact that we were unable to obtain sufficient audit evidence to confirm that the creditor balances within the financial statements were materially correct. We are therefore unable to conclude upon the comparative year's figures within these accounts being materially correct. We have obtained sufficient audit evidence to verify the balance outstanding as at 31 December 2024.

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 qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate, subject to the note above and the disclosures included within the Officers' Report and Accounting Policies.

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 twelve months from when the original financial statements were 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.

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 Executive Council are responsible for the other financial 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.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of our 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 statements.

We have nothing to report in respect of 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the officers were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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 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:

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the Union through discussions with the Executive Council and from our knowledge and experience of the sector within which the Union operates;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Trade Union and Labour Regulations (Consolidation) Act 1992, taxation legislation, employment laws and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

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.

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 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.

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

Lambert Chapman LLP

.....
Graham McNeill FCCA (Senior Statutory Auditor)
For and on behalf of Lambert Chapman LLP, Statutory Auditor

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Date: 30/6/2025

Workers of England Union

Income and Expenditure Account for the Year Ended 31 December 2024

	2024 £	2023 £
Income	824,844	798,941
Expenditure	(896,397)	(946,876)
Other operating income	500	184
Operating loss	(71,053)	(147,751)
Interest payable and similar expenses	(317)	(311)
Deficit before tax	(71,370)	(148,062)
Deficit for the financial year	(71,370)	(148,062)

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Workers of England Union

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	1,054	1,405
Current assets			
Debtors	5	10,000	10,450
Cash at bank and in hand		-	9,687
		10,000	20,137
Creditors: Amounts falling due within one year	6	(326,440)	(260,758)
Net current liabilities		(316,440)	(240,621)
Total assets less current liabilities		(315,386)	(239,216)
Creditors: Amounts falling due after more than one year	6	(3,600)	(8,400)
Net liabilities		(318,986)	(247,616)
Capital and reserves			
Income and Expenditure Account		(318,986)	(247,616)

Approved and authorised by the Officers on 27th June 25..... and signed on its behalf by:

S Morris
Officer - General Secretary

Workers of England Union

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation
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Tangible assets
Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation.

Depreciation
Depreciation is charged so as to write off the cost or valuation of assets as follows:

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

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Cash and cash equivalents comprise cash on hand and call deposits.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Defined contribution pension obligation
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 to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Staff numbers

The average number of persons employed by the union (including officers) during the year, was 8 (2023 - 7).

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	2024 £	2023 £
Audit of the financial statements	14,016	11,577

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At 31 December 2024	4,036	4,036
Carrying amount		
At 31 December 2024	1,054	1,054
At 31 December 2023	1,405	1,405

5 Debtors

	Note	2024 £	2023 £
Amounts owed by officers	8	10,000	10,000
Other debtors		-	450
		10,000	10,450

6 Creditors

Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Due within one year			
Loans and borrowings	7	5,487	4,800
Trade creditors		304,567	240,913
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Creditors: amounts falling due after more than one year

	Note	2024 £	2023 £
Due after one year			
Loans and borrowings	7	3,600	8,400

7 Loans and borrowings

Current loans and borrowings

	2024 £	2023 £
Bank borrowings	4,800	4,800
Bank overdrafts	687	-
	5,487	4,800

Non-current loans and borrowings

	2024 £	2023 £
Bank borrowings	3,600	8,400

8 Related party transactions

Mr S Morris is employed full-time by the Union and he has earned £30,000 in the year (2023: £30,000). Expenses paid to Mr S Morris in the year totalled £191 (2023: £1,326). Mrs V Morris, Mr Morris' wife, is also employed by the Union on a part-time basis and she has earned £2,990 in the year (2023: £3,316). Mr and Mrs Morris' salaries and other employment costs are included within the Expenditure total in the Income and Expenditure Account.

Included in Expert Representation and Legal Costs is a total of £360,675 (2023: £406,138) in respect of legal fees and disbursements invoiced to the Union by Mr R C W Tilbrook's firm.

Included in the £304,567 figure for trade creditors, as shown in note 6, £279,404 (2023: £225,676) is owed to Mr R C W Tilbrook's firm at the year end.

Mr R C W Tilbrook has a loan account with the Union and owed £10,000 to the Union at the year end (2023: £10,000).

Key management compensation

	2024	2023
	£	£
Salaries and other short term employee benefits	30,000	30,000

Officers' remuneration

The officers' remuneration for the year was as follows:

	2024	2023
	£	£
Remuneration	30,000	30,000
Contributions paid to money purchase schemes	713	713
	30,713	30,713

Workers of England Union

Detailed Income and Expenditure Account for the Year Ended 31 December 2024

	2024 £	2023 £
Income (analysed below)	824,844	798,941
Gross profit (%)	100%	100%
Administrative expenses		
Employment costs (analysed below)	(175,543)	(136,535)
Establishment costs (analysed below)	(20,335)	(12,912)
General administrative expenses (analysed below)	(683,607)	(775,541)
Finance charges (analysed below)	(16,561)	(21,420)
Depreciation costs (analysed below)	(351)	(468)
	(896,397)	(946,876)
Other operating income (analysed below)	500	184
Operating loss	(71,053)	(147,751)
Interest payable and similar expenses (analysed below)	(317)	(311)
Loss before tax	(71,370)	(148,062)

Workers of England Union

Detailed Income and Expenditure Account for the Year Ended 31 December 2024

	2024 £	2023 £
Income		
Subscription income	824,844	798,941
Employment costs		
Wages and salaries	133,464	99,061
Employers NIC (staff)	5,818	1,936
Officers remuneration	30,000	30,000
Employers NIC (Officers)	2,885	2,885
Staff pensions	2,663	1,940
Directors pensions	713	713
	175,543	136,535
Establishment costs		
Rent	4,800	4,800
Insurance	15,414	7,896
Office expenses	121	216
	20,335	12,912
General administrative expenses		
Telephone and fax	5,199	4,265
Office call answering service	16,779	12,239
Expert representations and legal costs	523,408	568,983
Computer software and maintenance costs	5,275	5,312
Printing, postage and stationery	2,435	3,312
Membership cards and badges	1,827	1,000
Annual conference costs	17,450	21,680
Sundry expenses	139	162
Travel and subsistence	13,189	8,522
Advertising	44,024	103,350
Entertaining	7,138	1,352
Accountancy fees	344	1,661
Auditor's remuneration	14,016	11,577
Subscription collection charges	32,384	32,126
	683,607	775,541

Workers of England Union

Detailed Income and Expenditure Account for the Year Ended 31 December 2024

	2024 £	2023 £
Finance charges		
Bank charges	15,738	20,955
Credit card charges	823	465
	16,561	21,420
Depreciation costs		
Depreciation of office equipment	351	468
Other operating income		
Other income	500	184
Interest payable and similar expenses		
Bank loan interest payable	311	311
Other interest payable	6	-
	317	311

Workers of England Union

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

Qualified opinion

We have audited the financial statements of Workers of England Union (the 'union') for the year ended 31 December 2024, 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, except for the possible effects of the matter described in the basis for qualified opinion section of our report, 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 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 the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for qualified opinion on financial statements

Our audit report for the year ended 31 December 2023 was modified for several reasons, one of which related to the fact that we were unable to obtain sufficient audit evidence to confirm that the creditor balances within the financial statements were materially correct. We are therefore unable to conclude upon the comparative year's figures within these accounts being materially correct. We have obtained sufficient audit evidence to verify the balance outstanding as at 31 December 2024.

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 qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate, subject to the note above and the disclosures included within the Officers' Report and Accounting Policies.

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 twelve months from when the original financial statements were 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.

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 Executive Council are responsible for the other financial 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.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of our 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 statements.

We have nothing to report in respect of 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the officers were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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 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:

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the Union through discussions with the Executive Council and from our knowledge and experience of the sector within which the Union operates;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Trade Union and Labour Regulations (Consolidation) Act 1992, taxation legislation, employment laws and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

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.

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 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.

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

Lambert Chapman LLP

.....
Graham McNeill FCCA (Senior Statutory Auditor)
For and on behalf of Lambert Chapman LLP, Statutory Auditor

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Date:.....30/6/2025.....

Irregularity statement

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.