Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Workers Of England Union
Year ended:	31 December 2025
List no:	807
Head or Main Office address:	Stanmore House 64-68 Blackburn Street Radcliffe Manchester Postcode M26 2JS
Website address (if available)	www.workersofengland.co.uk
Has the address changed during the year to which the return relates?	Yes [ ] No [x] ('X' in appropriate box)
General Secretary:	Stephen Morris
Telephone Number:	0161 883 2552
Contact name for queries regarding the completion of this return	Stephen Morris
Telephone Number:	0161 883 2552 / 07732 565425
E-mail:	stephen.morris@workersofengland.co.uk

Please follow the guidance notes in the completion of this return
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	8,711				8,711
Total	8,711				A 8,711

Number of members at end of year contributing to the General Fund	8,711
Number of members included in totals box 'A' above for whom no home or authorised address is held:	

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union? Yes [ ] 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
Mr Stephen Morris	General Secretary 19 October 2025
Mr Robin Tilbrook	Chairman of Certified Trade Union 19 October 2025
Mr Jeremy Moss	Treasurer 19 October 2025

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		836,592
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		836,592
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		836,592
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		491,472
Administrative expenses (as at page 10)		331,050
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		822,522
Interfund Transfers OUT		
Surplus (deficit) for year		14,070
Amount of general fund at beginning of year		-478,012
Amount of general fund at end of year		-463,942

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 –		**brought forward**	491,472
Employment Related Issues		Advisory Services	
Expert representation and legal costs	491,472		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	491,472	**Total (should agree with figure in General Fund)**	491,472

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)	£	£
Political fund account 1 **To be completed by trade unions which maintain their own political fund**		
Income Members contributions and levies		
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period		
Expenditure A (as at page I)		
Expenditure B (as at page II)		
Expenditure C (as at page iii)		
Expenditure D (as at page iv)		
Expenditure E (as at page v)		
Expenditure F (as at page vi)		
Non-political expenditure (as at page vii)		
Total expenditure		
Surplus (deficit) for year		
Amount of political fund at beginning of year		
Amount of political fund at the end of year (as Balance Sheet)		
Number of members at end of year contributing to the political fund		
Number of members at end of the year not contributing to the political fund		
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		
Political fund account 2 **To be completed by trade unions which act as components of a central trade union**		
Income Contributions and levies collected from members on behalf of central political fund		
Funds received back from central political fund		
Other income (specify)		
Total other income as specified		
Total income		
Expenditure		
Expenditure under section 82 of the Trade Union and Labour Relations		
(Consolidation) Act 1992 (specify)		
Administration expenses in connection with political objects(specify)		
Non-political expenditure		
Total expenditure		
Surplus (deficit) for year		
Amount held on behalf of trade union political fund at beginning of year		
Amount remitted to central political		
Amount held on behalf of central political fund at end of year		
Number of members at end of year contributing to the political fund		
Number of members at end of the year not contributing to the political fund		
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		Total	

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintaince of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

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

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

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

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

£

(c) the total amount of all other money expended

Total expenditure	
Total of all expenditures	

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		155,855
Salaries and Wages included in above	146,999	
Auditors' fees		14,433
Legal and Professional fees		
Occupancy costs		5,144
Stationery, printing, postage, telephone, etc.		22,362
Expenses of Executive Committee (Head Office)		
Expenses of conferences		23,158
Other administrative expenses (specify)		
Travel and subsistence		10,839
Membership cards and badges		2,301
Advertising		38,039
Subscription collection charges		30,830
Computer software and website costs		10,571
Office and sundry expenses		212
Staff training		71
Other Outgoings		
Bank and credit card charges		16,520
Depreciation charges		404
Bank loan interest		311
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	331,050
Charged to:	General Fund (Page 3)	331,050
	Total	331,050

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
General Secretary	30,000	1,346	713			

Analysis of investment income

(see notes 47 and 48)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		
Other investment income (specify)		

Total investment income

Credited to:

General Fund (Page 3)

Political Fund

Total Investment Funds

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		1,396
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( )		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Loan due from officer		10,000
	Total of other assets		10,000
	Total assets		11,396
-478,012	General fund (page 3)		-463,942
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans and borrowings		3,600
	Bank overdraft		1,438
	Trade creditors		208,461
	Taxation and social security		3,051
	Accrued expenses		258,158
	Pension creditor		630
	Total liabilities		475,338
	Total assets		11,396

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Land and Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			5,090			5,090
Additions			746			746
Disposals						
Revaluation/Transfers						
At end of year			5,836			5,836
Accumulated Depreciation						
At start of year			4,036			4,036
Charges for year			404			404
Disposals						
Revaluation/Transfers						
At end of year			4,440			4,440
Net book value at end of year			1,396			1,396
Net book value at end of previous year			1,054			1,054

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	Yes ☐	No ☒

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?	Yes ☐	No ☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	836,592		836,592
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	836,592		836,592
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	822,522		822,522
Funds at beginning of year (including reserves)	-478,012		-478,012
Funds at end of year (including reserves)	-463,942		-463,942

Assets		
	Fixed Assets	1,396
	Investment Assets	
	Other Assets	10,000
	Total Assets	11,396
Liabilities	**Total Liabilities**	475,338
Net Assets (Total Assets less Total Liabilities)		-463,942

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?	No
If Yes How many ballots were held:	
For each ballot held please complete the information below:	

Ballot 1

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 2

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 3

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 & 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

Ballots & 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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ____ to ____

3. Number of days of industrial action: ____

4. Nature of industrial action. ____

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ____ to ____

3. Number of days of industrial action: ____

4. Nature of industrial action. ____

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ____ to ____

3. Number of days of industrial action: ____

4. Nature of industrial action. ____

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: _____ to _____

3. Number of days of industrial action: _____

4. Nature of industrial action. _____

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

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

see attached financial statements

Accounting policies

(see notes 84 and 85)

see attached financial statements

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:	SMorris	Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Mr Stephen Morris	Name:	Mr Robin Tilbrook
Date:	6th October 26	Date:	7.10.26.

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

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	12/1/2026
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.

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?

2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / ~~No~~

If "No" Please explain below:

We use a third party provider called Access paysuite (formerly Rapidata) who administers our direct debits.
An issue was discovered in their new system during the audit for December 2023 where direct debits were being applied for, even though the member had cancelled their subscription and was subsequently showing in arrears on the system.
The flaw in the system was identified by Access Paysuite and has been resolved going forward - historic data is in the process of being corrected, although this is taking time due to our limited resources.
This flaw does not affect our income figures but showed an incorrect arrears figure against the union membership.

Signature	SMorris
Name	Mr Stephen Morris
Office held	General Secretary
Date	6th October 26

Workers of England Union

Officers' Report and Financial Statements

for the Year Ended 31 December 2025

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 2025

The officers present their report and the financial statements for the year ended 31 December 2025.

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.

Reappointment of auditors
A resolution for the re-appointment of Lambert Chapman LLP as auditors of the company is to be proposed at the forthcoming Annual General Meeting.

Approved by the Officers on .....8th October 26..... 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 2025, which comprise the Income and Expenditure Account, Balance Sheet, Statement of Changes in Equity, 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 2025 and of its profit 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

During the audit, we were unable to accurately verify the value of creditors reported in the financial statements for the periods ended 31 December 2024 and 31 December 2025, in respect of one supplier, due to limitations within that supplier's systems and internal controls.

Expert representations and legal costs have been invoiced to the Union during the year which relate to more complex legal cases and, as a result, these cover a period spanning more than one accounting period. Due to the limitations identified in the application of cut-off procedures, we cannot confirm the costs to be included within the financial statements for either year are materially accurate.

In addition, we have been unable to obtain sufficient information in respect of unbilled legal costs at the Balance Sheet date which, again, may be material to the financial statements for the periods ended 31 December 2024 and 31 December 2025.

The potential adjustments could have a material impact on trade creditors and accruals in the Balance Sheet and expert representations and legal costs in the Income Statement.

Our audit report is qualified in this respect.

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.

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

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.

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.

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

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.

Workers of England Union

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

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.

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:.....12/12/2022.....

Workers of England Union

Income and Expenditure Account for the Year Ended 31 December 2025

	2025 £	2024 £
Income	836,592	817,720
Expenditure	(822,211)	(1,008,299)
Other operating income	-	500
Operating profit/(loss)	14,381	(190,079)
Interest payable and similar expenses	(311)	(317)
Surplus/(deficit) before tax	14,070	(190,396)
Surplus/(deficit) for the financial year	14,070	(190,396)

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 2025

	Note	2025 £	(As restated) 2024 £
Fixed assets			
Tangible assets	5	1,396	1,054
Current assets			
Debtors	6	10,000	10,000
Creditors: Amounts falling due within one year	7	(475,338)	(485,466)
Net current liabilities		(465,338)	(475,466)
Total assets less current liabilities		(463,942)	(474,412)
Creditors: Amounts falling due after more than one year	7	-	(3,600)
Net liabilities		(463,942)	(478,012)
Capital and reserves			
Income and Expenditure Account		(463,942)	(478,012)

Approved and authorised by the Officers on .....8th October 26..... and signed on its behalf by:

S Morris
Officer - General Secretary

Workers of England Union

Statement of Changes in Equity for the Year Ended 31 December 2025

	Income and Expenditure Account £	Total £
At 1 January 2024	(247,616)	(247,616)
Prior period adjustment	(40,000)	(40,000)
At 1 January 2024 (As restated)	(287,616)	(287,616)
Loss for the year	(190,396)	(190,396)
At 31 December 2024	(478,012)	(478,012)

	Income and Expenditure Account £	Total £
At 1 January 2025	(318,986)	(318,986)
Prior period adjustment	(159,026)	(159,026)
At 1 January 2025 (As restated)	(478,012)	(478,012)
Profit for the year	14,070	14,070
At 31 December 2025	(463,942)	(463,942)

The notes on pages 11 to 16 form an integral part of these financial statements.

Workers of England Union

Notes to the Financial Statements for the Year Ended 31 December 2025

1 General information

The union is a trade union established in England.

The address of its registered office is: Stanmore House, 64-68 Blackburn Street, Radcliffe, Manchester, M26 2JS.

2 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.

Prior period errors

The financial statements for the year ended 31 December 2025 have been adjusted in respect of the recognition of deferred income relating to annual membership subscriptions for the prior years of 31 December 2023 and 31 December 2024.

In addition, during the audit of the financial statements for the year ended 31 December 2025, additional legal costs were identified amounting to £111,902 which related to the prior year and these costs have been recognised within the accounts as a prior period adjustment.

	Relating to the current period disclosed in these financial statements £	Relating to the prior period disclosed in these financial statements £	Relating to periods before the prior period disclosed in these financial statements £
Subscription income	-	(7,124)	(40,000)
Accruals and deferred income	-	7,124	40,000
Expert representations and legal costs	-	111,902	-
Accrued expenses	-	(111,902)	-

Judgements

Apart from judgements involving estimations, the officers have not made any judgements in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

The primary source of estimation uncertainty at the reporting date relates to unbilled legal costs. It has not been possible to obtain sufficient reliable evidence to accurately quantify the amount of unbilled legal costs at the Balance Sheet date and the officers have included an accrual of £125,000 in this respect.

Revenue recognition

Income represents amounts received by direct debit or other online payments in respect of membership subscriptions with an adjustment for deferred income where subscriptions are paid on an annual basis.

Where subscriptions are unpaid or cancelled, it is not deemed probable that these amounts will be received from members and, as a result, there is no requirement to recognise any debtor balances for subscription 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 arising.

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.

3 Staff numbers

The average number of persons employed by the union (including officers) during the year, was 7 (2024 - 8).

4 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	14,433	14,016

5 Tangible assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2025	5,090	5,090
Additions	746	746
At 31 December 2025	5,836	5,836
Depreciation		
At 1 January 2025	4,036	4,036
Charge for the year	404	404
At 31 December 2025	4,440	4,440
Carrying amount		
At 31 December 2025	1,396	1,396
At 31 December 2024	1,054	1,054

6 Debtors

	Note	2025 £	2024 £
Amounts owed by officers	9	10,000	10,000
		10,000	10,000

7 Creditors

Creditors: amounts falling due within one year

	Note	2025 £	(As restated) 2024 £
Due within one year			
Loans and borrowings	8	5,038	5,487
Trade creditors		208,461	304,567
Taxation and social security		3,051	2,714
Accruals and deferred income		258,158	172,070
Other creditors		630	628
		475,338	485,466

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.

Creditors: amounts falling due after more than one year

	Note	2025 £	2024 £
Due after one year			
Loans and borrowings	8	-	3,600

8 Loans and borrowings

Current loans and borrowings

	2025	2024
	£	£
Bank borrowings	3,600	4,800
Bank overdrafts	1,438	687
	5,038	5,487

Non-current loans and borrowings

	2025	2024
	£	£
Bank borrowings	-	3,600

9 Related party transactions

Mr S Morris is employed full-time by the Union and he has earned £30,000 in the year (2024: £30,000). Expenses paid to Mr S Morris in the year totalled £2,889 (2024: £2,236). Mrs V Morris, Mr Morris' wife, is also employed by the Union on a part-time basis and she has earned £1,562 in the year (2024: £2,990). 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 £245,295 (2024: £472,577) in respect of legal fees and disbursements invoiced to the Union by Mr R C W Tilbrook's firm.

Included in the £208,461 figure for trade creditors, as shown in note 7, £172,859 (2024: £279,404) 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 (2024: £10,000). The loan balance was repaid to the Union on 9 January 2026.

At the Balance Sheet date, there was an amount owing to Mr S Morris of £50 (2024: nil).

Officers' remuneration

The officers' remuneration for the year was as follows:

	2025	2024
	£	£
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 2025

	2025 £	2024 £
Income (analysed below)	836,592	817,720
Gross profit (%)	100%	100%
Administrative expenses		
Employment costs (analysed below)	(155,855)	(175,543)
Establishment costs (analysed below)	(5,355)	(20,336)
General administrative expenses (analysed below)	(644,077)	(795,509)
Finance charges (analysed below)	(16,520)	(16,560)
Depreciation costs (analysed below)	(404)	(351)
	(822,211)	(1,008,299)
Other operating income (analysed below)	-	500
Operating profit/(loss)	14,381	(190,079)
Interest payable and similar expenses (analysed below)	(311)	(317)
Profit/(loss) before tax	14,070	(190,396)

Workers of England Union

Detailed Income and Expenditure Account for the Year Ended 31 December 2025

	2025 £	2024 £
Income		
Subscription income	836,592	817,720
Employment costs		
Wages and salaries	116,999	133,464
Employers NIC (staff)	4,270	5,818
Officers remuneration	30,000	30,000
Employers NIC (Officers)	1,346	2,885
Staff pensions	2,527	2,663
Directors pensions	713	713
	155,855	175,543
Establishment costs		
Rent	4,800	4,800
Rates	344	-
Insurance	-	15,414
Office expenses	211	122
	5,355	20,336
General administrative expenses		
Staff training	71	-
Telephone and fax	5,519	5,199
Office call answering service	12,919	16,779
Expert representations and legal costs	491,472	635,309
Computer software and maintenance costs	10,570	5,275
Printing, postage and stationery	3,924	2,435
Membership cards and badges	2,301	1,827
Annual conference costs	23,158	17,450
Sundry expenses	2	139
Travel and subsistence	10,840	13,189
Advertising	38,038	44,024
Entertaining	-	7,138
Accountancy fees	-	344
Auditor's remuneration	14,433	14,016
Subscription collection charges	30,830	32,385
	644,077	795,509
Finance charges		
Bank charges	16,197	15,738
Credit card charges	323	822
	16,520	16,560

Workers of England Union

Detailed Income and Expenditure Account for the Year Ended 31 December 2025

	2025 £	2024 £
Depreciation costs		
Depreciation of office equipment	404	351
Other operating income		
Other income	-	500
Interest payable and similar expenses		
Bank loan interest payable	311	311
Other interest payable	-	6
	311	317