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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992



ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Industrial Workers of the World

Year ended:

31 December 2012

List no:

7907

Head or Main Office:

PO Box 7593,
Glasgow G42 2EX

Website address (if available)

www.iww.org.uk

Has the address changed during
the
year to which the return relates?

Yes	<input type="checkbox"/>
-----	--------------------------

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

(Click the appropriate box)

General Secretary:

Frank Syratt

Telephone Number:

07967 353965 (M) 01865 811403 (work, 9.00 to 5.00)

Contact name for queries
regarding

Frank Syratt

Telephone Number:

As above

E-mail:

secretary@iww.org.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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

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
MALE	314	-	-	-	314
FEMALE	123	-	-	-	123
TOTAL	437	-	-	-	A 437

Number of members included in totals box 'A' above for whom no home or authorised address is held:

1	-
437	

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state

and names:

Dear Miss Staples,

The officers at 31 December 2012 were:

secretary, Frank Syratt
treasurer, Kath Day

regards,

Frank Syratt
secretary..

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		19,728
From Members: Other income from members (specify)		
Total other income from members		-
Total of all income from members		19,728
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)	2,375	
Total of other income (as at page 4)		2,375
		TOTAL INCOME
		22,103
EXPENDITURE		
Benefits to members (as at page 5)		-
Administrative expenses (as at page 10)		18,158
Federation and other bodies (specify)		
Payment to IWW International Headquarters (GHQ)	1,229	
Total expenditure Federation and other bodies		1,229
Taxation		-
		TOTAL EXPENDITURE
		19,387
Surplus (deficit) for year		2,716
Amount of general fund at beginning of year		7,287
Amount of general fund at end of year		10,003

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		-
Other income		
Merchandise sales	895	
Branch other income	1,480	
TOTAL OTHER INCOME		2,375
TOTAL OF ALL OTHER INCOME		2,375

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	

Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	-

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Certification Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		

		Total other income as specified	
		Total Income	-
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	-
		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:	Blood Service Campaign Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	-
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		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 24 and 25)

FUND 4		Fund Account	
Name:	Organising Department Working Group Fund	£	£
Income			
	From members		-
	Investment income (as at page 12)		-
	Other income (specify)		

Total other income as specified	-
Total Income	-

Expenditure

Benefits to members		
Administrative expenses and other expenditure (as at page 10)	-	
Total Expenditure		-

Surplus (Deficit) for the year	-
Amount of fund at beginning of year	5,189
Amount of fund at the end of year (as Balance Sheet)	5,189
Number of members contributing at end of year	n/a

FUND 5

Fund Account

Name:	£	£
Income		
From members		
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total Income		
Expenditure		
Benefits to members		
Administrative expenses and other expenditure (as at page 10)		
Total Expenditure		
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 24 and 25)

FUND 6

Fund Account

Name:	£	£
Income		
From members		
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		

		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 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 therefore 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 fund	
			Amount held on behalf of central political fund at end of year	
			Number of members at end of year contributing to the political fund	
			Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		2,400
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		7,847
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Merchandise		1,633
Branch expenses		6,278
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		18,158
Charged to:	General Fund (Page 3)	18,158
Certification	Fund (Account 1)	-
Blood Service Campaign	Fund (Account 2)	-
Organising Department Working Group	Fund (Account 3)	-
	Fund (Account 4)	-
Total		18,158

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
-	Fixed Assets (at page 14)		-
	Investments (as per analysis on page 15)		
-	Quoted (Market value £-)	-	
-	Unquoted	-	
-	Total Investments		-
	Other Assets		
	Loans to other trade unions		-
259	Sundry debtors		-
14,810	Cash at bank and in hand		19,530
	Income tax to be recovered		-
	Stocks of goods		-
	Others (specify)		-
15,069	Total of other assets		19,530
15,069	TOTAL ASSETS		19,530
5,087	General Fund Account		10,003
4,792	Certification Fund Account		-
111	Blood Service Campaign Fund Account		-
500	Organising Department Working Group Fund Account		5,189
	Political Fund Account		-
	Revaluation Reserve		-
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
4,185	Accrued expenses		3,138
	Provisions		
394	Other liabilities – due to GHQ IWW		1,200
15,069	TOTAL LIABILITIES		19,530
15,069	TOTAL ASSETS		19,530

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfer						

s						
At end of year						-
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer						
s						
At end of year						-
Net book value at end of year						-
Net book value at end of previous year						-

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		-
Market Value of Quoted Investment		-
UNQUOTED Equities		

Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		-
Market Value of Unquoted Investments		-

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	NO X
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		

(see notes 58 and 59)

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	19,728		19,728
From Investments	-		-
Other Income (including increases by revaluation of assets)	2,375		2,375
Total Income	22,103		22,103
EXPENDITURE (including decreases by revaluation of assets)	19,387		19,387
Total Expenditure	19,387		19,387
Funds at beginning of year (including reserves)	12,476		12,476
Funds at end of year (including reserves)	15,192		15,192
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			19,530
Total Assets			19,530
LIABILITIES			
Total Liabilities			4,338
NET ASSETS (Total Assets less Total Liabilities)			15,192

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Refer to attached accounts

ACCOUNTING POLICIES

(see notes 74 and 75)

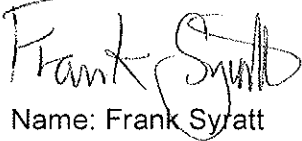
Refer to attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

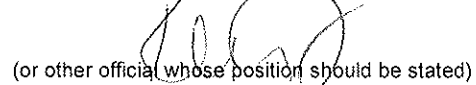
Secretary's Signature:



Name: Frank Syrratt

Date: 6.6.13

Treasurer's Signature:


(or other official whose position should be stated)

Name: Kath Day

Date: 5/7/13

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

3. 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 rule 83)

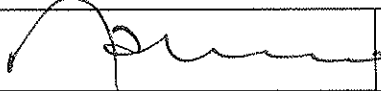
YES

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

Refer to attached accounts

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:			
Name(s):	NABARRO		
Profession(s) or Calling(s):	REGISTERED AUDITORS & CHARTERED ACCOUNTANTS		
Address(es):	3 - 4 GREAT MARLBOROUGH STREET		
	LONDON		
	W1F 7HH		
Date:	15 July 2013		
Contact name and telephone number:	C P MASON 020 7437 8157		

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



Industrial Workers of the World

Accounts for the year ended 31 December 2012

Industrial Workers of the World

General Fund - Income and Expenditure Account for the year ended 31 December 2012

	note	2012	2011
		£	£
Income			
Member subscriptions		19,728	15,530
Branch and other income		1,480	2,965
Merchandise sales		895	2,618
		<u>22,103</u>	<u>21,113</u>
Expenditure			
Subscriptions to the International Administration	2	1,229	700
Donations		330	1,256
Administration		7,517	9,336
Audit fee		2,400	2,640
Cost of merchandise		1,633	3,415
Branch other expenditure		6,278	4,975
		<u>19,387</u>	<u>22,322</u>
SURPLUS/(DEFICIT) FOR THE YEAR		2,716	(1,209)
Transfer of balance of Certification Fund	4	-	630
Transfer of Blood Service Campaign Fund	5	-	111
Balance brought forward		7,287	7,755
Balance carried forward at 31 December 2012		<u>10,003</u>	<u>7,287</u>

Industrial Workers of the World

Balance Sheet At 31 December 2012

	note	2012 £	2011 £
Current Assets			
Cash		129	12
Paypal Account		133	133
Bank Accounts - Central		8,104	7,568
- Branches		11,164	8,103
Prepayments		-	-
		<u>19,530</u>	<u>15,816</u>
Current Liabilities			
Due to GHQ	2	1,200	700
Creditors		3,138	2,640
		<u>4,338</u>	<u>3,340</u>
		<u>15,192</u>	<u>12,476</u>
Net Assets			
Funds			
General Fund	3	10,003	7,287
Certification Fund	4	-	-
Blood Service Campaign Fund	5	-	-
Organising Department Working Group Fund	6	5,189	5,189
		<u>15,192</u>	<u>12,476</u>

Approved on behalf of the Union by:

F L Syratt
(Secretary)

K Day
(Treasurer)

6 June 2013

Industrial Workers of the World

Notes to the Accounts
Year ended 31 December 2012

1 Accounting Policies

a) Basis of Preparation

The accounts are prepared under the historical cost convention, in accordance with applicable accounting standards and on the going concern basis.

b) Income

Subscription income is accounted for when received by the Union or included in a return of income and expenditure from a branch. No allowance is made to reflect subscriptions due but not paid.

c) Expenditure

Expenditure is recognised on the accruals basis and includes expenses incurred by

2 Subscriptions to the International Administration

The Industrial Workers of the World (IWW) is an international organisation and whilst the IWW in the British Isles is autonomous with its own constitution a subscription is paid to the international General Headquarters (GHQ). At the year end £1,200 was due to GHQ.

3 General Fund

Balances on the Certification Fund and the Blood Service Campaign Fund were transferred to the General Fund as at 31 December 2011.

4 Certification Fund

This fund was closed at the year end as the Certificate of Independence was granted and the fee was paid. The balance on the fund of £ 630 was transferred to the General Fund on 31 December 2011.

5 Blood Service Campaign Fund

This fund was closed at the year end as the campaign was no longer active. The balance on the fund of £111 was transferred to the General Fund on 31 December 2011.

6 Organising Department Working Group Fund

This fund was established in 2009 to provide training, research and other support to help branches and members organise locally and nationally. An anonymous donation, from a member, of £5,188.78 was received during 2010 with the instruction it be added to this fund.

Industrial Workers of the World

Notes to the Accounts
Year ended 31 December 2011

7 Officers' Responsibilities

The Trade Union and Labour Relations(Consolidation)Act 1992 requires the Union to prepare financial statements for each financial year which give a true and fair view. In preparing these financials statements the Union is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances;
- ensure that such records are maintained so as to give a true and fair view of the state of affairs of the Union and to explain its transactions;
- prepare an annual return for the Certification Officer giving a true and fair view of the Revenue Account and Balance Sheet; and
- provide members with a statement of income and expenditure for the year.

Independent auditor's report to the members of the Industrial Workers of the World

We have audited the financial statements on pages 1 to 4 which have been prepared under the historical cost convention and the accounting policies set out on page 3.

This report is made solely to the members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 ('the Act'). Our audit work has been undertaken so that we may state to the Union's members those matters that 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.

RESPECTIVE RESPONSIBILITIES OF THE UNION AND THE AUDITORS

As described on page 3 the Union is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. This includes an assessment of whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the officers and the overall presentation of the financial statements.

OPINION ON THE FINANCIAL STATEMENTS

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31 December 2012 and of its transactions for the year ended on that date.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns.

Nabarro
Registered Auditors
& Chartered Accountants

3 & 4 Great Marlborough Street
London
W1F 7HH

6 June 2013