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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 - British Isles Regional
Organising Committee

Year ended:

31 December 2010

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

☐

No

X

(Click the appropriate box)

General Secretary:

Frank Syrratt (acting)

Telephone Number:

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

Contact name for queries
regarding

Frank Syrratt

Telephone Number:

As above

E-mail:

rocsec@iww.org (or frank.syratt@virgin.net)

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	248	2	-	2	252
FEMALE	90	-	-	-	90
TOTAL	338	2	-	2	A 342

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

9

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

342

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
Secretary	Vacant	Adam Lincoln	1 July 2010
Secretary	Adam Lincoln	Frank Syrratt	October 2010
Treasurer	Frank Syrratt	Kath Day	1 July 2010

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:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		13,006
From Members: Other income from members (specify)		
Total other income from members		-
Total of all income from members		13,006
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)	4,952	
Total of other income (as at page 4)		4,952
	TOTAL INCOME	17,958
EXPENDITURE		
Benefits to members (as at page 5)		-
Administrative expenses (as at page 10)		15,243
Federation and other bodies (specify)		
Payment to IWW International Headquarters (GHQ)	878	
Total expenditure Federation and other bodies		878
Taxation		-
	TOTAL EXPENDITURE	16,121
Surplus (deficit) for year		1,837
Amount of general fund at beginning of year		5,087
Amount of general fund at end of year		6,924

(see notes 19 and 20)

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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			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
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		4,792
	Amount of fund at the end of year (as Balance Sheet)		4,792
	Number of members contributing at end of year		n/a

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		111
	Amount of fund at the end of year (as Balance Sheet)		111
	Number of members contributing at end of year		n/a

FUND 4		Fund Account	
Name:	Organising Department Working Group Fund	£	£
Income	From members		5,189
	Investment income (as at page 12)		-
	Other income (specify)		
	Total other income as specified		-
	Total Income		5,189
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		-
	Surplus (Deficit) for the year		5,189
	Amount of fund at beginning of year		500
	Amount of fund at the end of year (as Balance Sheet)		5,689
	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		

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		2,448
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		5,331
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Merchandise		2,644
Brach expenses		4,820
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		15,243
Charged to:		
	General Fund (Page 3)	15,243
	Fund (Account 1)	
	Fund (Account 2)	
	Fund (Account 3)	
	Fund (Account 4)	
Total		15,243

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contribution s £	Other Benefits Description	Value £	
	£	£				£

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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)			
Fund (Account 1)			
Fund (Account 2)			
Fund (Account 3)			
Fund (Account 4)			
Fund (Account 5)			
Political Fund			
Total Investment Income			-

BALANCE SHEET as at 31 December 2010

(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		20,366
	Income tax to be recovered		-
	Stocks of goods		-
	Others (specify)		-
15,069	Total of other assets		20,366
15,069	TOTAL ASSETS		20,366
5,087	General Fund Account		6,924
4,792	Certification Fund Account		4,792
111	Blood Service Campaign Fund Account		111
500	Organising Department Working Group Fund Account		5,689
	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		2,400
	Provisions		
394	Other liabilities – due to GHQ IWW		450
15,069	TOTAL LIABILITIES		20,366
15,069	TOTAL ASSETS		20,366

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

ANALYSIS OF INVESTMENTS

(see notes 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)

(see notes 58 and 59)

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		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	18,195		18,195
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	4,952		4,952
Total Income	23,147		23,147
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	16,121		16,121
Funds at beginning of year (including reserves)	10,490		10,490
Funds at end of year (including reserves)	17,516		17,516
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			20,366
Total Assets			20,366
LIABILITIES			
Total Liabilities			2,850
NET ASSETS (Total Assets less Total Liabilities)			17,516

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)

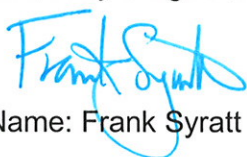
Refer to attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

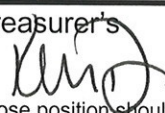
Secretary's Signature:



Name: Frank Syrratt

Date: 20 July 2011

Chairman's-Treasurer's
Signature:



(or other official whose position should be stated)

Name: Kath Day

Date: 20 July 2011

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

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/~~NO~~

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/~~NO~~

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:	20 July 2011	
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.

Cert: Hui.



Industrial Workers of the World -

British Isles Regional Organising Committee

(now known as British and Ireland Regional Administration)

Accounts for the year ended 31 December 2010

Industrial Workers of the World –
British Isles Regional Organising Committee

General Fund - Income and Expenditure Account
for the year ended 31 December 2010

	note	2010		2009	
		£	£	£	£
Income					
Member subscriptions		13,006		12,894	
Branch other income		1,828		1,325	
Merchandise sales		3,124		1,193	
		<u>17,958</u>		<u>15,412</u>	
Expenditure					
Subscriptions to the International Administration	2	878		1,005	
Branch Donations		-		250	
Administration		5,331		2,832	
Audit fee		2,448		2,115	
Cost of merchandise		2,644		397	
Branch other expenditure		4,820		2,570	
		<u>16,121</u>		<u>9,169</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		1,837		6,243	
Balance brought forward:		5,087		(1,156)	
Balance carried forward at 31 December 2010		<u>6,924</u>		<u>5,087</u>	

Industrial Workers of the World –
British Isles Regional Organising Committee

Balance Sheet
At 31 December 2010

	note	2010	2009
		£	£
Current Assets			
Cash		12	401
Paypal Account		133	115
Bank Accounts - Biroc		13,780	9,653
- Branches		6,441	4,641
Prepayments		-	259
		<u>20,366</u>	<u>15,069</u>
Current Liabilities			
Due to GHQ	2	450	394
Creditors		2,400	4,185
		<u>2,850</u>	<u>4,579</u>
Net Assets		<u>17,516</u>	<u>10,490</u>
Funds			
General Fund	3	6,924	5,087
Certification Fund	4	4,792	4,792
Blood Service Campaign Fund	5	111	111
Organising Department Working Group Fund	6	5,689	500
		<u>17,516</u>	<u>10,490</u>

Approved on behalf of the Regional Organising Committee by:

F L Syrratt
 (Acting Secretary)

K Day
 (Treasurer)

20 July 2011

Industrial Workers of the World – British Isles Regional Organising Committee

**Notes to the Accounts
Year ended 31 December 2010**

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 Regional Organising Committee 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 branches.

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 £450 was due to GHQ.

3 General Fund

This fund was in deficit at the beginning of the 2009. During 2009 the union negotiated a reduced subscription payable to the international union, with effect from 1 January 2009. This is the major reason for the surplus in 2009 and in 2010.

4 Certification Fund

The union has launched an appeal to its members to contribute donations to a fund for the purpose of gaining a certificate of independence. The fee charged by the Certification Officer for Trade Unions is currently £4,066. The balance on the fund represents the total received at the year end, no expenditure having been made. It is anticipated that the certificate will be applied for during 2011, when further costs relating to members' travel may be incurred.

5 Blood Service Campaign Fund

This fund is for the pursuit of the union's campaign to resist redundancies and closures in the NHS National Blood Service. There was no income or expenditure during the year.

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. There was no expenditure charged to the fund during the year. An anonymous donation, from a member, of £5,188.78 was received during the year with the instruction it be added to this fund.

**Industrial Workers of the World –
British Isles Regional Organising Committee**

Notes to the Accounts
Year ended 31 December 2010

8 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 financial statements the Union is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union;
- 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 auditors report to the members of the Industrial Workers of the World – British Isles Regional Organising Committee

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 in note 8 the Union is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Union in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31 December 2010 and of its surplus for the year ended on that date and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Nabarro
Registered Auditors
& Chartered Accountants

3 & 4 Great Marlborough Street
London
W1F 7HH

20 July 2011