

# Whatever happened at U.C.S?

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THE INSTITUTE FOR WORKERS' CONTROL

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## INTRODUCTION

As a result of the great public outcry over the Government's 'butchery' of the shipyards on the Upper Clyde which are so crucial to the Scottish economy and the determined resistance of the workers and shop stewards in the Yards, the Scottish Trades Union Congress have set up a Public Inquiry into the social consequences of the closures or run-down of the shipyards.

The Institute for Workers' Control have welcomed this initiative of the Scottish TUC in the development of Social Audit and public accountability. The IWC has submitted both written and oral testimony to the Inquiry, drafted by a number of experts. In this pamphlet we reproduce the evidence given to the Inquiry by Ken Fleet who, as well as being secretary of the IWC, is a fully qualified accountant with experience both in professional offices and in industry and commerce.

Other submissions by John Hughes and Michael Barratt Brown (printed in IWC pamphlets Nos. 25 and 26) have argued the case for the retention of shipbuilding in full on the Upper Clyde, primarily on economic and social grounds. While he recognises that these considerations must be pre-eminent, together with the wishes of the shipyard workers themselves, the author is concerned to show that even on the narrower criteria of the viability of UCS as a commercial enterprise the Government's case is without credibility.

Since this evidence was prepared the Shipbuilding Industry Board's report for the year ended 31 March 1971 has been published. This report fully supports the arguments in favour of UCS and, moreover, was in the Government's hands before it took the decision to liquidate the Group; the public statement of Ken Douglas, former managing director of UCS, released at the same time as the SIB report, reinforces the indictment of the Government. Quite naturally, the belated creation of Govan Shipbuilders Ltd., to take up a small proportion of the shipbuilding capacity on the Upper Reaches, with the Government's profiso that the labour force must agree to a much higher degree of exploitation, has been rejected with contempt, by the workers, as a totally unacceptable solution: they refuse to be the victims of this Government's ruthless policy to increase the rate of capitalist profit at whatever human cost, and recognise that they are having to lead the fight back of the whole British working class.

We believe that this pamphlet will strengthen the UCS workers' determination and help to reinforce the tremendous sympathy and support they have won in their fight.

#### CHAPTER ONE

#### Introduction

The Public Inquiry into the threatened redundancies and closures on the Upper Clyde will obviously have, as its primary consideration, the social and economic consequences of the cut-back in shipbuilding and the possible closures of one or more yards in the context of the already grave unemployment situation in Scotland generally and in the Glasgow area in particular. The Inquiry will presumably not be primarily concerned to affix blame or guilt for past failures or mistakes, but rather to evaluate the priorities and point a way forward from the present difficulties

However, the Social Audit cannot ignore the past history of Upper Clyde Shipbuilders if it is to assess the future possibilities of the shipyards, either taken individually or as part of a reconstructed consortium (and in so doing it will not be completely able to avoid imputing blame to some of the parties involved). Neither can the overall social costs be computed without taking into account the potential social costs (losses) or benefits (profits) of the Upper Clyde shipbuilding industry itself. It is certainly very desirable for the Inquiry to bring into the public domain many of the facts and figures which are either not readily available, or, in many cases, not available at all. The most obvious example of this deficiency is that official Accounts of the company, as required by the Companies Acts, have not been published since 30 August 1968. No doubt the Inquiry will wish to call for and examine all unpublished Accounts but, as is well known, much vital information is not normally incorporated in published accounts and it will be necessary to call witnesses to testify about the 'figures behind the figures' as well as the 'facts behind the figures'.

The arguments which follow are based on the information officially publicised by the Company or made available by the press or the shop stewards and trade unionists. Some of the assumptions are speculative and the conclusions tentative for the reasons given above, but are offered in the hope that they will be of some help and guidance to the Inquiry in deciding the lines of investigation it might pursue, the documents it should call for and the witnesses that could be most helpful.

#### **Geddes Report**

At the outset it is very necessary to remind ourselves of the context in which the UCS Consortium was formed; it was a direct result of the report of the Shipbuilding Inquiry Committee which met under the chairmanship of Mr. R.M. Geddes during 1965—66. This report was 209 pages in length and was the outcome of a most searching and comprehensive investigation into the shipbuilding industry throughout the world. The conclusions of the report that are most relevant were that:

- (I) The world market for merchant ships had grown, was likely to go on doing so and was open to a competitive British Shipbuilding Industry.
- (II) The average size of the tankers and bulk carriers was likely to increase but nearly all ships were likely to be within the building capability of existing British yards.
- (III) There were no real natural or geographical obstacles to a competitive British shipbuilding industry.
- (IV) Contrary to common belief there was no large surplus capacity in world shipbuilding.
- (V) Probably because of this widespread but mistaken belief (coupled with strong, protected and subsidised Japanese competition) shipbuilding had produced little profit anywhere in the world despite full order books.

It was in this context that Geddes recommended the lines on which British shipbuilding needed to be restructured. By and large, said Geddes, British shipyards are not specialised enough to be competitive, nor are they grouped in large enough companies to be able to afford the necessary skilled personnel in management, marketing, development, design, purchasing, accountancy, organisation and so forth. Geddes therefore proposed that grouping should be positively encouraged with government assistance and that the ideal group should consist of an head-quarters which would house most of the specialists needed and about 5 specialised yards. Each group should employ 8,000 to 10,000 workers with an output of up to 400,000 to 500,000 gross tons a year; groups should be concentrated geographically for ease of communication and the preservation of local pride and loyalty.

It may possibly be that the world shipbuilding outlook has altered considerably since the Geddes Inquiry and the STUC Inquiry may well wish to call Mr. Geddes, a member of his committee, or other experts, to testify to the situation in 1966 and changes that have take place since that time. It is difficult to believe that the special Advisory Group on Shipbuilding on the Upper Clyde set up hastily by the Government in June of this year, and which reported, after only four weeks' deliberations, were able to consider this crucial question thoroughly. Certainly the Advisors' published report of 3 pages gives no evidence whatever to

justify its sweeping recommendations for the drastic cutting back of shipbuilding on the Clyde. The vital questions are: if the UCS Consortium is not viable as a whole how can individual parts of the concern be profitable? Is is really possible to cut back overheads as far as would be necessary given the much lower production on which they could be spread? Was Geddes so completely wrong, and if so, how and why? Perhaps the Inquiry will have the opportunity to cross-examine the four so-called 'wise-men' and to examine their background material which Mr. John Davies has maintained exists 'in extenso'.

# **Progress and Problems**

It is very clear that the short history of UCS cannot be properly used to discredit the Geddes thesis. The Government's Advisory Group itself has stated that losses from pre-existing contracts taken on before the group was formed have totalled £12 million, (the former owners having been paid for anticipated profits on these contracts!) which is more than half the sums advanced by the Government in one form or another, and that new contracts taken on after the merger have been responsible for the loss of a further £9.8 million. The Inquiry may wish to record details of the Shipowners who have benefited from these artificially low prices and to cross-question the chairman and former managing director of the group, Mr. Hepper, about his policy of filling the order book in this way, but the principal moral is inescapable: UCS had to bear a crushing burden from the commencement of its operations. The inherited problems were accentuated, too, by the high rate of inflation, which in one degree or another has affected all shipbuilders throughout the world, and has been particularly damaging in Britain, because of the tradition of fixed price contracts in the industry, despite the long interval between the signing of the contract and the final completion of a ship. All this is a situation in which the group's requirement for working capital were not, in any event, realistically assessed from the beginning, according to the recent testimony (Glasgow Herald 5.8.71), of no less an authority than Mr. J.H.F. MacMichael, a management consultant and member of the three-man working party who advised on the formation of UCS!

In addition to these fundamental problems there were many others inherent in the undertaking. The industry had grown up very much on the basis of a craft division of labour, which was out-moded and inappropriate in modern shipbuilding: there were said to be over 700 different wage-rates in operation in the UCS concern. The transition from this situation was one which required delicate and patient negotiations between management and unions but nevertheless, given the history of recurrent unemployment in the industry and the attitudes of the former shipbuilding employers to their workers, this transition was accomplished with remarkable speed.

There were, as well, the problems faced in the construction of any new group: the recruitment, training and integration of personnel of the right calibre, including top management (the Managing Director, Mr. Ken Douglas, was not himself appointed until August 1969, 18 months after the UCS formation). The development of adequate production and accounting controls and the most effective systems and methods of organisation also take time and experience for satisfactory implementation. Geddes said "A viable industry should emerge within five years and this would be quick. No instant solutions can be offered: competitiveness and profitability will only be achieved by persevering attention to human understanding and to detail." (My italics - KF) In the light of this realistic consideration and the great difficulties experienced by UCS from the outset, it can be strongly argued that the Consortium has made very commendable progress, especially within the last year. The unions were forced to accept swingeing cuts of some 25% in the number of workers employed, but nevertheless production of ships has increased from 3 completions in 1968 to 12 in 1970 and was still growing in 1971. Throughput of steel which averaged 867 tons per week in 1970 has increased to an average 1300 tons a week and has reached 1450 tons a week. This figure represents 75 man hours per ton. The yards in the lower reaches are said to average 60-65 man hours per ton but this is working on larger vessels. This progress is dueto a combination of improved working methods, better production control and a better mix of orders for ships of the right type from these yards. (Govan achieves 61-62 man hours per ton due to work on standardised ships.) It has been argued by Government critics of UCS that while the throughput of steel has increased the average wage cost per ton has remained static, but in a situation of world-wide inflation this in itself is a considerable achievement, and in fact wage rates in British shipbuilding do not compare favourably with competitors in other countries apart from Japan; it must also be remembered that direct shippard labour costs only form some 15 to 20 per cent of the final cost of a vessel.

# Viability

It is in this context we must evaluate the contentions of the Government that UCS is not viable, and that optimistic profit forecasts of the management were not to be believed in the light of past performance. It is very apparent that UCS were short of working capital, had always been short of working capital and that this situation had been constantly worsened by inherited losses and early loss making contracts. That UCS needed a further infusion of £6 million is no indication that the Consortium was actually *losing* very much money: as production and business expanded it is obvious that more working capital was

bound to be required. The Inquiry cannot avoid an attempt to assess how far the Government's own actions directly contributed to the final crisis in UCS: if Mr. John Davies and his Department were not aware of the now notorious Ridley report\* they certainly acted in the spirit of that document and its recommendations, and in a way that showed no urgent concern or understanding of the difficulties of UCS. Credit guarantees were cut off in October 1970 and despite assurances from the Department of Trade Industry (DTI), were not restored until February 1971. This was a fatal blow to UCS; while the decision was not publicly announced it soon became widely known in the industry and confidence in the future of the concern plummetted. Even after credits had been restored Mr. Davies further undermined general confidence in UCS by a statement in the House of Commons on March 8th that the Government had no intention whatever in advancing further sums to UCS. Meantime UCS had found it extremely difficult to maintain a flow of supplies since they were unable to pay their creditors, and this at a time when the tempo of production was increasing. Painters and woodworkers were put on short-time and the stewards, as well as management, can give substantial testimony as to these facts.

The key documents that the Inquiry needs to examine are (i) the report of the 'Government's accountant' on the UCS board, Mr. Alexander Mackenzie, produced for the DTI on 14 October 1970, on the basis of which the Government decided to suspend credits; (ii) the report of the UCS finance director, Mr. Alistair Crawford, on 3 May 1971, which although it gave a "glowing picture of profit forecast" finally determined the Government's decision to wind-up the Consortium simply because, not surprisingly, it also reported an immediate and acute shortage of cash. (See *The Sunday Times*, 20.6.71)

# **International Comparisons**

It is necessary to consider the cash requirements of UCS in the context of the situation of the world shipbuilding industry and of the policies of governments to their shipbuilding industries, including the British Government's attitude to other shipbuilding concerns in the United Kingdom. Because of the fluctuations in world demand for shipping, which is very closely tied up to the ups-and-downs of world trade, most shipbuilding industries find they are unable to survive without considerable government support in one form or another, and many governments realise the need to maintain their shipbuilding industries

<sup>\*</sup> This was a plan drawn up before the 1970 general election by Mr. Nicholas Ridley, now under-secretary at the Department of Trade and Industry, in which he recommended that the Cabinet should put in "a Government butcher to cut up Upper Clyde Shipbuilders and to sell (cheaply) to Lower Clyde and others the assets of UCS". (See *The Guardian*, 15.6.71.)

for economic and social reasons, so that their balances of payments and employment policies are strengthened. France pays a subsidy of 10 per cent on every order, plus further aid tied to the rate of inflation, while in Italy the rate of subsidy is 14 per cent. Apart from the advantage of low wages, and an undervalued Yen, Japanese shipbuilders enjoy the protection of a 15 per cent tariff. The famous modernised shipyards of Sweden have been brought to the verge of collapse recently, and the Swedish Government have been forced to step in: the Gotaverken yard is facing losses of some £48 million and Uddervalla yard has lost money for each of the past 5 years. A similar situation is to be found in Germany, Denmark, Holland and Yugoslavia. The British Government itself has recently advanced a further £7 million to Harland and Wolff in Belfast in July of this year, in addition to the £25 million advanced previously. Of course this enterprise is crucial to the economy of Northern Ireland: but then, given the deteriorating state of the Scottish economy. UCS is of almost equal importance for Scotland. It is also true that Harland and Wolff has managed to build a large, modernised yard out of their grants, but for all the reasons discussed earlier UCS have never had that opportunity.

## Way Forward

Having examined all the evidence available and the key witnesses, it seems highly likely that the Inquiry will find that a restructured UCS has as much strength and potential as most other shipbuilders in the world, and that the progress that has been made on the Upper Clyde, not least in the determination and the spirit shown by the workers. forms the solid basis for a continuing and growing shipbuilding concern. However, this can only be fully tested by several more years experience and is not wholly in the determination of the Upper Clyde, but depends very much on the world shipbuilding market and the policies of other governments. Given that there will be no alternative employment for the men thrown out of work if some of the yards close, at the very least it is preferable that these men continue to produce ships that are useful and needed rather than draw dole-money and produce nothing. Meantime, if the Clydeside Development Authority, proposed by the TUC, can be firmly established (and this sort of project is needed whether the yards keep open or not) and if, then, experience shows that over a reasonable term individual yards are not commercially viable, they can be run down with no hardship and the minimum of disturbance to the workers concerned, since there should, by then, exist alternative employment and opportunities. (To insure this position any disturbance which occurs must be subject to workers' mutual agreement with planners and decision-makers).

The Inquiry will also want to consider the best structure for a renewed Upper Clyde Shipbuilders. It seems doubtful that the enterprise can be firmly re-established without considerable government funds and given this fact, and the need for workers, management, customers and suppliers to be able to operate in a secure environment, it may well appear that public ownership of the concern is the only proper and realistic solution. The Inquiry might also consider that the situation is ripe for a real experiment in industrial democracy, that the knowledge, intelligence, determination and responsibility that the workers have shown in taking over the yards ought to be recognised, and that their actions have a positive value for the future of a going concern. Certainly if the management had been responsible to elected

Certainly if the management had been responsible to elected workers' councils, many of the problems of UCS would have come to light earlier, and the pressure generated by men whose lives were intimately tied-up with the success or failure of the industry would not have permitted the government to slide out of its responsibilities, or the management to take fundamental policy decisions without a thorough public ventilation of the issues at stake.

#### **CHAPTER TWO**

#### **Further Evidence**

After preparing the original evidence, reproduced above, more information not previously available was published by the U.C.S. liquidator on 31 August 1971 in his Statement of Affairs to Creditors. This Statement gave not only the details of the deficiency of the Group in liquidation at 15 June 1971, but summarised the financial and trading history of the concern; although this information is not shown in the detailed form required for published Accounts under the Companies Acts it does throw very interesting and significant light on the progress of the Group and made a firmer judgement on the future of the yards of the Upper Clyde Shipbuilders much more possible.

These figures (see summary page 11) confirm and re-inforce contentions that the large losses of public and other monies were made mainly during the earlier part of the Consortium's operations.

£21.7 million were lost during the Consortium's first 19 months operations and if anything these losses are under-stated since the ultimate loss of early contracts were subsequently found to have been considerably under-assessed. Losses during the following 21 months were reduced sharply and appear to have been running at

just over £3 million per annum during the last year and this is a situation where acute shortage of working capital following the suspension of government credit guarantees made a continuing flow of supplies and continuity of work very difficult to maintain.

A summary of the trading results of Upper Clyde Shipbuilders Ltd., shows:

						To	tal Loss	SIB Grant	Net	t Loss	
							£M	£M	f	M	
7	months	to	30	August	1968		9.6	3.0	6	6.6	
12	"	"	29	August	1969	1	2.1	1.0	11	1.1	
12	"	**	28	August	1970		4.1	_	4	4.1	
9	"	**	4	June	1971		2.4	_		2.4	
						-					
						2	28.2	4.0*	24	4.2	
						_		-	-		

<sup>\*</sup>The balance of the SIB Grant of £1.5 million was applied to writing off Goodwill.

The liquidator's Statement also makes it clear how much public money has been invested in UCS as follows:

	£M	
Total Trading Losses (above)	24.2	
Less Share Capital	8.0	
Deficiency as regards Creditors (including Government loans)		
on a going basis	16.2	
Special Claims in respect of Completed contracts (1)	3.1	
Write-down of fixed assets and stocks due to liquidation	3.6	
Special Liabilities etc. due to liquidation (2)	5.3	
Excess of Total Liabilities over Estimated Realisable Value		
of Assets	28.2	

- Notes: (1) Includes claim from Cunard Line Ltd. of £2 million which is subject to an equivalent counter-claim not included as an asset.
  - (2) Includes £1,479,000 estimate of Company's share of redundancy payments. A company has to pay 50% of redundancy entitlements but if it is unable to meet its statutory proportion the State makes this good.

	SIB	DTI	Total
	£M	£M	£M
Share Capital	3.0	0.875	3.875
Unsecured Loan Stock			
(e.g. Fairfields)	_	0.940	0.940
Loan + Interest	3.641	7.877	11.518
<b>Grand Total</b>	6.641*	9.692	16.333
	-		

<sup>\*</sup>excluding SIB grants of £5.5 million dealt with above.

It is clear that all the above money has been lost, together with the balance of share capital (£4.125 million) held by private investors (including former owners) and trade unions, and that trade and other creditors were not covered to the extent of some £3 $\frac{1}{2}$  million.

The actual deficiency as regards creditors is much higher, due to the liquidation, than it was when UCS was a going concern because of the losses and exceptional items arising from the liquidation itself. The reconciliation is roughly as follows:

#### Conclusions

Even allowing for very prudent and cautious estimating by the liquidator (assets valued at minimum and liabilities included at maximum figures) it is apparent that a considerable loss of social capital and funds of up to £9 million is involved by the decision to liquidate: plant, stocks etc., are worth much less on a break-up value and special termination costs in the way of redundancy payments have to be met, (although these latter will in practice fall on the State to the extent of nearly £3 million). Probably a great deal of the book value of assets can be restored by a reconstructed concern taking over all the yards and, of course, if there are no redundancies, redundancy payments will not be involved. All the losses on trading cannot, naturally, be restored and must be written off but it is not legitimate to use these losses in calculating the cost of continuing to operate the yards since they refer to past expenditures.

The costs of reconstructing the group is probably in the region of £15 million for equipment and working capital to which perhaps a further £5 million should be added for trading losses till the group is properly re-established. (Although it should be remembered that UCS still has the best part of an order book of £90 million composed mainly of standard Clyde carriers and bulk carriers of 26,000 to 28,000 tons,

representing relatively quick and straightforward throughput and 2 to 2½ years turnover). The total of a £20 million investment represents approximately £2,500 per worker

This £20 million must be compared with:

- (i) losses in equipment, redundancy payments etc., discussed above.
- (ii) social security payments for those redundant, including redundancies in ancillary trades and amongst other workers not connected with shipbuilding, but subject to the multiplier effect of the general loss in purchasing power in the economy.
- (iii) Costs of rehousing and resettling redundant workers forced to move in search of new work.
- (iv) The adverse effect on the balance of payments of the cut-back in British shipbuilding.
- (v) The fall in the standard of living of workers unemployed or forced to take jobs at lower wages.
- (vi) The uncertainty, tension, fear, misery and strain induced in the workers unemployed.

Many of these social costs are difficult to calculate and some, as in the case of (vi), impossible to evaluate in money terms at all, but it seems apparent that these costs are certain to be very much higher than keeping the yards in full operation either permanently or at least until suitable alternative employment can be established and any necessary retraining completed.

#### APPENDIX I

Key Documents and Information needed by Public Inquiry
Report of SIB Working Party on the setting-up of UCS.

**Audited Accounts** 

30 August 1969

30 August 1970

Management Accounts

1970 - 71

Break-down of profits and losses by contract since inception of UCS. Comparative Production Figures since inception of UCS.

Details of Turnover, costs, profits/losses by yard since inception of UCS. Projects and Forecasts of management, especially 1970/71, 1971/72, 1972/73.

Report of Alexander Mackenzie to DTI October 14, 1970.

Report of Alistair Crawford to Government May 3, 1971.

Working Papers of Government Advisory Group.

Statement from Liquidator of current financial position.

Private Report drawn up by Mr. Nicholas Ridley.

#### APPENDIX II

## **Key Witnesses**

# Members of Geddes Committee

World Shipbuilding situation and the Committee's recommendation for the grouping of British Shipyards together with their relevance to the formation of the UCS consortium.

## J.H.F. MacMichael

Basis for decisions of SIB Working Party advising on creation of UCS. Weaknesses in initial structure and finance. Possibilities for reconstruction of UCS.

Anthony Wedgwood Benn, former minister of Technology
Labour Government's policy towards Shipbuilding on the Clyde. Basis
on which public money was made available and restrictions in funds.
Reasons for not carrying out nationalisation.

Harold Lever, former Secretary to the Treasury Reasons for and terms of Yarrow hive-off.

# Mr. A. Hepper, chairman of UCS

Policy and progress of UCS. Problems involved in loss-making contracts taken over; reasons for filling order book with loss-making contracts; effect of inflation on fixed price contracts. Difficulties in integration of Group.

Ken Douglas, Managing Director of UCS

Policy progress and problems of UCS, especially rationalisation and standardisation of production. Difficulties caused by shortage of working capital.

Sir Ian Stewart/Sir Eric Yarrow/Sir Charles Connell
Weaknesses of UCS management and policy and in the grouping at the yards. The alternatives.

Alexander Mackenzie/Alistair Crawford, Financial Directors of UCS Financial position and prospects of UCS. Effect of shortage of funds on operating efficiency of company. Reasons for trading losses. Compensation paid to former owners. Financial effect of Yarrow hive-off.

Robert Smith, Liquidator

Current financial position of Group. Orders to be completed. Potential redundancies. Possible purchasers of yards.

# Shop Stewards/Trade Union Officials

Strengths and weaknesses of management. Effect of shortage of supplies, bad organisation and deficient work-flow on production. Quality of equipment and tools. Wage rates and increases with comparisons with British and foreign competitors rates and output. Redundancies experienced in UCS. Nature of trade and skills and possibilities of alternative employment.

John Davies, Secretary of State at Department of Trade and Industry Reasons for suspension of UCS credits (October 1970). Reasoning behind decision of Government to liquidate UCS. Government's proposals for alternative employment in Glasgow/West Scotland.

Nicholas Ridley, Under-Secretary at Department of Trade and Industry Details of recommendations circulated in December 1969 for 'butchery' of UCS. Justifications for these.

Members of Government's four-man Advisory Group Evidence and reasoning behind Committee's recommendations that UCS be broken-up.

Professor Ken Alexander, Economist, Director of Fairfields at UCS History of Fairfields/UCS. Mistakes, problems, progress. Prospects for shipbuilding on Clyde in context of world shipbuilding situation.

#### **Economists**

Effects of redundancies at UCS on unemployment in Scotland and on British economy, including the balance of payments. Social costs of unemployment. World Shipbuilding. Outlook and prospects for Clydeside. Possibilities and time-scale for introduction of alternative industries in Scotland. Social costs and benefits of new industries set-up.

### Social Scientists and Workers

Effects of unemployment on earnings, standard of life, physical and mental health of victims. Effects on wives and children and on family stability.

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