INSTITUTE OF EMPLOYMENT RIGHTS

England & Wales · Charity number 1059629

Details

Other names	IER
Status	Registered
Legal form	Charitable company
Company number	02368796
Registered	1996-12-09
Register	View on the Charity Commission register

Contact

Address	4th Floor Jack Jones House 1 Islington Liverpool L3 8EG
Phone	01512075265
Email	office@ier.org.uk
Website	www.ier.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN ISSUES CONNECTED WITH LABOUR LAW, UNEMPLOYMENT, WORK AND ANY RELATED MATTERS; AND TO RESEARCH, COMMISSION, ENCOURAGE AND SPONSOR RESEARCH IN ANY OF THE ABOVE SUBJECTS AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: WE PRODUCE PUBLICATIONS, ORGANISE SEMINARS AND CONFERENCES AND OFFER ADVICE TO ORGANISATIONS, POLICY MAKERS AND INDIVIDUALS

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,879	£130,110	-	-
2024-03-31	£145,577	£147,273	-	-
2023-03-31	£142,788	£153,055	-	-
2022-03-31	£145,507	£129,503	-	-
2021-03-31	£94,546	£101,524	-	-

Trustees

Name	Role	Appointed
Lord JOHN HENDY KC	Chair	
GEOFFREY DAVID SHEARS		
PROFESSOR KEITH EWING		

INSTITUTE OF EMPLOYMENT RIGHTS

England & Wales - Charity number 1059629

Accounts

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The principal activity of the company is to advance the education of the public in issues connected with labour law, unemployment, work and any related matter; and to commission, encourage and sponsor research in any of the above subjects and to publish the useful results of such research.

Introduction
As of last year, we have covered themes like the Employment Rights Bill, Shareholders vs workers' rights, and case studies on negotiating reduced working time.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Conclusion
In our professional capacity, we continue to work with the trade union movement and others to inform the debate on employment rights and labour law.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Trustees
Professor K Ewing
G D Shears
J Hendy KC

Company Secretary
G D Shears

Reference and administrative details
Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

G D Shears - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INSTITUTE OF EMPLOYMENT RIGHTS

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

22 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
Income and endowments from			
Donations and legacies		114,916	123,108
Charitable activities			
Education		19,228	3,822
Other trading activities	2	15,735	18,647
Total		149,879	145,577
Expenditure on			
Raising funds		83,064	92,043
Charitable activities			
Education		47,046	55,230
Total		130,110	147,273
NET INCOME/(EXPENDITURE)		19,769	(1,696)
Reconciliation of funds			
Total funds brought forward		72,126	73,822
Total funds carried forward		91,895	72,126

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	2,991	3,699
Cash at bank and in hand		97,195	73,478
		102,686	79,677
Creditors			
Amounts falling due within one year	9	(10,791)	(7,551)
Net current assets		91,895	72,126
Total assets less current liabilities		91,895	72,126
NET ASSETS		91,895	72,126
Funds	10		
Unrestricted funds		91,895	72,126
Total funds		91,895	72,126

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

G D Shears - Trustee

J Hendy KC - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2025	2024
	£	£
Sales of publications	3,881	6,380
Seminar receipts and sponsorship	11,556	12,019
Royalties	298	248
	15,735	18,647

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	123,108
Charitable activities	
Education	3,822
Other trading activities	18,647
Total	145,577
Expenditure on	
Raising funds	92,043
Charitable activities	
Education	55,230
Total	147,273
NET INCOME/(EXPENDITURE)	(1,696)
Reconciliation of funds	
Total funds brought forward	73,822
Total funds carried forward	72,126

6. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2024 and 31 March 2025	2,667
Depreciation	
At 1 April 2024 and 31 March 2025	2,667
Net book value	
At 31 March 2025	-
At 31 March 2024	-

7. Stocks

	2025	2024
	£	£
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade debtors	2,183	1,885
Other debtors	808	1,814
	2,991	3,699

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,645	2,674
Other creditors	8,146	4,877
	10,791	7,551

10. Movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	72,126	19,769	91,895
TOTAL FUNDS	72,126	19,769	91,895

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	149,879	(130,110)	19,769
TOTAL FUNDS	149,879	(130,110)	19,769

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	73,822	(1,696)	72,126
TOTAL FUNDS	73,822	(1,696)	72,126

10. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,577	(147,273)	(1,696)
TOTAL FUNDS	145,577	(147,273)	(1,696)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	73,822	18,073	91,895
TOTAL FUNDS	73,822	18,073	91,895

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,456	(277,383)	18,073
TOTAL FUNDS	295,456	(277,383)	18,073

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	97,343	99,483
Subscriptions	17,573	23,625
	114,916	123,108
Other trading activities		
Sales of publications	3,881	6,380
Seminar receipts and sponsorship	11,556	12,019
Royalties	298	248
	15,735	18,647
Charitable activities		
Project development	9,228	3,822
Commissioned work	10,000	-
	19,228	3,822
Total incoming resources	149,879	145,577
Expenditure		
Raising donations and legacies		
Wages	48,997	59,845
Printing costs	8,263	9,523
Conference and seminars	2,431	3,970
Office costs	23,373	18,705
	83,064	92,043
Charitable activities		
Wages	24,498	29,923
Office costs	6,281	5,822
Project costs	5,500	6,328
	36,279	42,073
Support costs		
Governance costs		
Wages	8,166	9,974
Accountancy and legal fees	2,601	3,183
	10,767	13,157
Total resources expended	130,110	147,273
Net income/(expenditure)	19,769	(1,696)

This page does not form part of the statutory financial statements

Accounts

annual report 2024

OFFICERS

President:
Professor Keith Ewing
Chairperson:
Lord John Hendy KC
Treasurer:
Geoffrey D Shears
Senior Vice President:
Carolyn Jones
Acting Director:
James Harrison

INTRODUCTION

In the wake of the unpunished fire- and -rehire scandals, we have not seen any slowing down of the continued bonfire of workers' rights. If anything, there is an acceleration towards a circumscribing of rights and civil liberties in the UK.

The government's Strikes (Minimum Service levels) Act 2023 (MSLs) is now on the statute books, as well as many of the regulations now published. Although the MSLs have not yet been invoked during an industrial dispute, they do hang over the labour movement like the sword of Damocles. Add to this other laws like the Police, Crime, Courts and Sentencing Act, and the Public Order Act, and it paints a grim picture for the future of labour law and employment rights: a picture which should be firmly rejected by the labour movement.

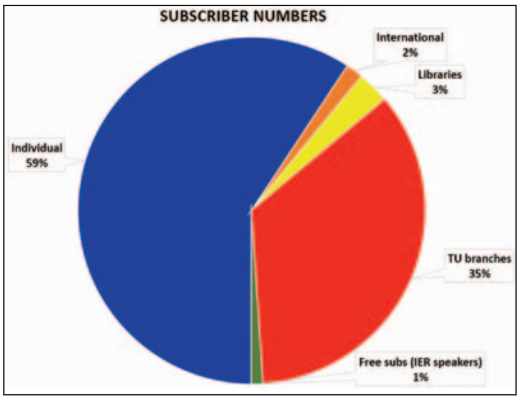
At the time of writing, a general election has been called for July, which may offer hope for the labour movement to have some of this dystopian legislation repealed. However, there is a chance that the MSL Act and other authoritarian legislation may either continue to advance, or be left on the statute books but not used, which may present problems for trade unions under governments of various stripes in the future, as it may just kick the problem down the road.

It is as crucial a time as any for the IER to shine a light on the threats to workers' rights, and the potential solutions, to help inform the response needed from the trade union movement, no matter who gets elected in July.

ADMINISTRATION

Throughout last year we were getting used to having a staffing compliment of three full-time staff again, which started to alleviate some of our long-term capacity issues in our modestly sized team. Since then we've needed to make some adjustments. From the end of December Derek has been working four days a week, as he needed extra flexibility to accommodate his domestic situation. In January Ben stood down as the Director of IER, to work for the People's Assembly, and we wish Ben every success in his new role. The IER officers asked James to step in to the role of Acting Director, and he was thrilled to take the opportunity. An open and transparent recruitment exercise for the Director role will be started in July, after the general election. Ben is still assisting us with some communications work for 1.5 days a week, on a six-month trial, and the officers will be reviewing the current staffing situation around the time of the new Director's appointment, to assess if the current staffing compliment is working well to deliver the objectives of IER. The long-term aim is to grow the current 2.1 FTE, and increase our staffing capacity and output for the future.

MEMBERS AND SUBSCRIBERS



Our membership figures currently stand at 78 (+1), of which 39 are trade-union representatives.

We have a total of 302 paid subscribers (-39) on our database. Of those, 179 (-12) are individuals, 106 (-12) are trade-union branches, 9 (-1) are commercial libraries, 5 (-2) are international, and 3 (-12) are free subscriptions offered to our speakers. Of these, reduced rate subscriptions (mainly students paying £25) now stand at 32 (-11).

Multiple-user licences for online-only subscription are held by Unite UONC – restored after a hiatus last year. We also have similar arrangements with the AEP and the TUC.

In terms of subscription payment methods, 78 (-11) continue to pay by PayPal. Other payment methods include BACS –23 (-17), cheque – 23 (+10), Direct Debit – 127 (-21) , and credit card – 13 (+3).

We are visiting union conferences and still getting interest in the subscriptions themselves, just not enough to slow down overall general attrition. We are planning to re-launch the subscriptions this year, and include some new content to try to bring it up to date and increase its appeal, such as early access or

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www.ier.org.uk

IER
Institute of Employment Rights

premium podcast access.

Income from online conferences and events increased to £11,000, about three times the amount received from the previous year. After all costs, we still made £6,804, so we are confident that in-person events still have a place in our annual workplan.

5,118 (+46) readers now subscribe to our electronic subscription list to receive weekly news briefs and promotions. We think that this has increased because of the more targeted content in the newsletters, as well as more novel social-media content inviting people in.

PROJECTS, COMMISSIONS AND PUBLIC-POLICY WORK

In October we launched our '***The environment and work: a just transition'*** project in London. Our authors, as well as trade unionists and other policy makers, all joined in the excellent discussion to start the conversation about how a just transition is not only theoretically possible, but is pragmatic, as demonstrated by countries in the global south. We have continued to promote this work across union conference, by giving out copies of the funded report, and hosting fringe meetings at union conferences.

In February we convened a round-table discussion between trade unionists, academics, policy makers and civil servants to discuss our upcoming publication '***Workers' Rights in an Age of Algorithmic Management'***. The round table meeting was a good opportunity to show our friends in the union movement the threats to workers' rights posed by management via algorithm, as well as some of the human-rights implications. We will be formally launching this report in June this year, in order to widen the educational impact of the report. We hope this is just the beginning of exposing this threat to workers' rights, and we are keen to advance work in this area if project funding allows.

Work on our ***'Pay Review Bodies, Their Past and Their Future'*** project has been ongoing, and the report should be ready for summer 2024. This should be a timely addition to our work, at a time where some unions are starting to question if pay review bodies still represent their members' interests compared with the alternatives.

We have started work on a project with the European Transport Federation (ETF) entitled ***'Delivering Fair Transport for All'***. The objectives of the project include mapping key logistics and e-commerce companies, and the key workplace issues throughout the logistics supply chain, with a mind to inform the ETF's organising strategy. This is our first big project with a European funder, and we hope it is the first of many.

Our popular project on the ***'Redistribution of working time'*** has now entered its 2nd phase, in which we hope to provide a practical tool for trade unionists to use to negotiate reduction in working time with no loss of pay. This will take the form of a template collective-bargaining agreement that trade unionists at enterprise level could tailor for their membership. This report and template are due to be finished before the end of 2024.

We have agreed a commission with the ASLEF union to update the ***'On track with diversity'*** report we did for them in 2019. This 2024 update will provide trends and statistics from 2019 onwards, to show if there has been any movement in the recruitment of train drivers to facilitate a more diverse workforce. We plan to launch this with ASLEF in early 2025.

In terms of public policy work, we have produced a ***briefing on the Strikes (Minimum Service Levels) Act 2023***, so that trade unionists, MPs and policy makers can better understand the implications of the Act. We updated this when the regs came out. For TUC last year we produced a beautifully designed 6-page A4 brochure on ***'Trade unions and the law: a timeline of repression'*** in order to demonstrate that the trade-union movement has always been on the receiving end of anti-worker laws, and to show ways in which the union movement has tenaciously resisted these attempts to curb democratic rights in the past.

PUBLICATIONS

We've produced the following publications:

- ***The environment and work: a just transition,*** by Prof David Whyte (QMUL) and Ben Crawford.
- ***Labour law highlights 2023***, authored by the Old Square Chambers team.
- ***Migration and work in post-brexit UK***, by Dr Manoj Dias-Abey and Dr Katie Bales, both from the University of Bristol.
- ***Algorithmic management and a new generation of rights at work***, authored by Prof Philippa Collins from the University of Bristol, and Dr Joe Atkinson from the University of Southampton.

PUBLICATIONS PLANNED FOR 2024/2025

- ***Redistribution of working time #2 –*** *Prof Phil Taylor*
- ***Labour law highlights 2024 –*** *Old Square Chambers team*
- ***Pay review bodies and their effectiveness –*** *Andrew Moretta*
- ***Shareholders' vs workers' rights –*** *Ben Crawford and Jamie Haughton*
- ***On track with diversity 2024 –*** *Nadia Motraghi KC and Ijeoma Omambala KC*

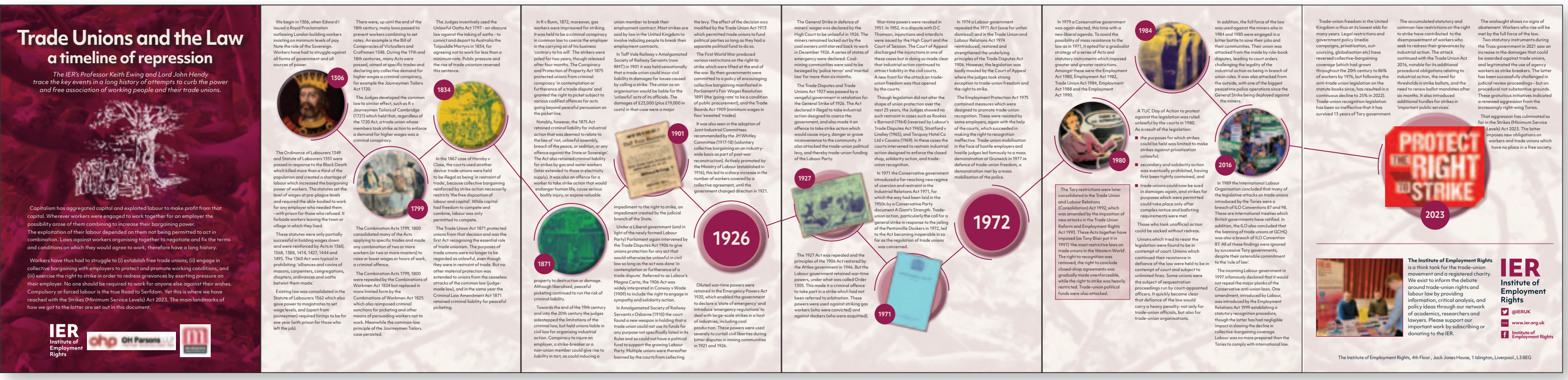
CONFERENCES & EVENTS

This year we have scaled back the number of in-person events to the ones that were traditionally most popular, to test if they were still viable. These were the best attended IER events we've had since the pandemic.

EVENTS IN 2023-2024

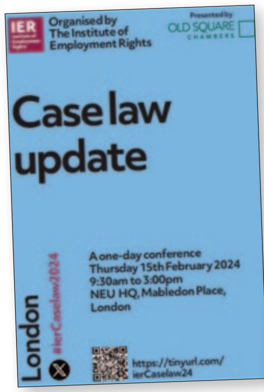
- Employment Law Update 2023 – 16 November 2023, Liverpool
- Employment Law Update 2023 – 22 November 2023, London
- Case Law Update 2024 – 15 February 2024, London
- Case Law Update 2024 – 29 February 2024, Manchester

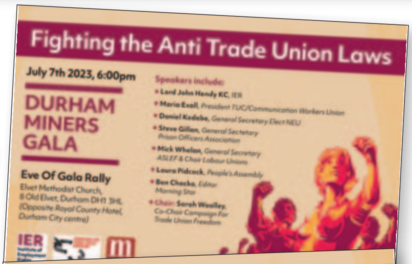
We had 58 registrations for our Employment law update in Liverpool, which brought in £2,590. The London version attracted 42 registrations, and

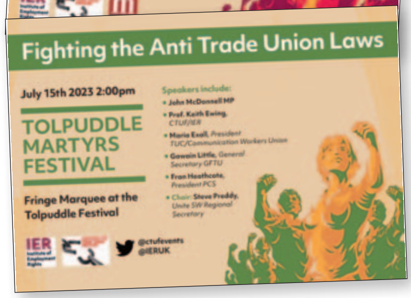


TUC newsletter – a timeline of anti-union laws

Events and fringes







brought in £2,830. Case Law Update Manchester saw 23 registrations and £1,960, and the London version 46 delegates and £3,455. Before costs this totalled £11,400, making it still financially sustainable as an educational output.

EVENTS FOR 2024-2025

We are currently planning our events calendar for 2024-2025, and will be announcing plans for this year's events in the weekly newsletter.

COMMUNICATIONS & DIGITAL DEVELOPMENT

Communications remains a key part of the IER's attempts to widen its audience – especially looking to outline vital concepts of employment and labour law to a younger, less experienced audience – be that in the trade-union movement, in legal circles or academic departments around the UK.

Over the last year, we have taken time to reassess the public face of the IER. In the long term, there is clearly a need to renew our audience – something we have been aware of and discussed internally for some time. We have, therefore, been developing our communications strategy to prioritise accessibility, including the use of podcasts, social-media graphics and blogs by a wide variety of authors. We know that the IER's knowledge base is of huge value to our existing network, and we are investigating ways of broadening that reach. Some of these initiatives will take time to bear fruit.

Our social media has continued to grow, albeit incrementally. Facebook has increased its reach slightly from 2,039 followers this time last year, to 2,108 (a 3% increase). And our X (formerly Twitter) account has grown from 5,750 to 5,996 during the same period (a 4% increase). Over the last year, we've added three platforms to our social-media presence. Firstly, LinkedIn, which currently stands at 247 followers, Instagram with 174, and Threads, where the IER has attracted 34 followers. LinkedIn tends to be aimed more at professionals and work interests, while Instagram is image- and video-based (with a much younger demographic) and Threads was posited as an alternative to Twitter/X when Elon Musk bought it out. We will be developing these platforms over the next year – as well as monitoring their use to the IER.

The newsletter remains our principal means of communication with our subscribers and supporters. Every week we provide a digest of news, comment and analysis to our 5,000 plus subscribers. We have received very positive feedback on the newsletter, it being appreciated as a reliable source of current developments in the law, policy and industrial relations – presented in an accessible way. Some organisations have dispensed with their newsletters in recent years, but it seems important to the IER network and is very much part of our package. We are currently looking at the way we use analytics to create a more focused emailing to subscribers.

Once again, the government's attacks on trade-union freedoms and the right to strike have dominated trade-union news over the last year and therefore our website stories, blogs and articles in the press. Professor Keith Ewing and Lord John Hendy KC have written extensively on the Minimum Service Levels legislation and provided a series of authoritative accounts, with blog pieces on our website and articles in the Morning Star. We are especially grateful for the relationship we have with the Morning Star, which always makes the space for these pieces, which are so important to the collective understanding of the movement.

At the same time, we have continued to engage with a wider, new media, which has tended to develop online and has slightly different audiences. That includes Novara Media, Tribune, Left Foot Forward – all of which have taken an interest in industrial relations, either via extensive features on disputes and employment-law issues, or via the appointment of industrial-relations reporters (a welcome development). The mainstream press is harder to make an impact with through – with honourable exceptions, there is little interest in the detail of employment rights or labour law. However, the discussions around Labour's New Deal for Working People have opened the way for a more in-depth understanding of collective bargaining, worker status and issues such as fire and rehire. That, alongside the MSL legislation, is placing the IER and our work at the centre of the debate once again.

CONCLUSION

With immediate reduced capacity, the IER's output is temporarily constricted. However, we hope that when our staffing profile is clearer in the summer, this will provide us with a more stable base to grow IER in the long term. Capacity issues aside, we are confident we will continue to fulfil our role to inform the debate on labour rights. Our committed staff and experts will, as ever, rise to the challenge of whatever faces our movement after the general election.

IER Officers & EC 2023

OFFICERS

President:
Professor Keith Ewing

Chairperson:
Lord John Hendy KC

Treasurer:
Geoffrey D Shears

Senior Vice President:
Carolyn Jones

VICE PRESIDENTS

Sharon Graham *UNITE*
Christina McAnea *UNISON*
Professor Aileen McColgan
Professor Sonia McKay
Professor Tonia Novitz
Gary Smith *GMB*
Dave Ward *CWU*

EXECUTIVE COMMITTEE

Richard Arthur *Thompsons Solicitors*
Baroness Christine Blower
Professor Alan Bogg
Amanda Brown
Seamus Colclough *PCS*
Steve Cottingham
Professor Nicola Countouris
Professor Ruth Dukes
Paul Fleming *Equity*
Professor Mark Freedland
Steve Gillan *POA*
Dr Jo Grady *UCU*
Professor Lydia Hayes
Fran Heathcote *PCS*
Professor Phil James
Daniel Kebede *NEU*
Professor Anthony Kerr *University College Dublin*
Professor Aristea Koukiadaki
Paddy Lillis *USDAW*
Gawain Little *GFTU*
Sampson Low *UNISON*
Mick Lynch *RMT*
Paul Mackney
Professor Virginia Mantouvalou
Robert Monks *URTU*
Jane Peckham *NASUWT*
Laura Pidcock
Hannah Reed *UNITE*
Patrick Roach *NASUWT*
Paul Scholey *Morrish Solicitors*
Tim Sharp *TUC*
Barry Smith *GMB*
Liz Snape *UNISON*
Alice Sorby *RCM*
Michelle Stanistreet *NUJ*
Sarah Veale
Adrian Weir
Mick Whelan *ASLEF*
Professor David Whyte
Spencer Wood *OH Parsons*
Sarah Woolley *BFAWU*

IER Members 2023

Professor Paul Davies
Professor Simon Deakin
Professor Linda Dickens
Mark Dickinson *NAUTILUS International*
Maryam Eslamdoust *TSSA*
Richard Evans *SOR*
Michael Ford KC *Old Square Chambers*
John Foster
Roz Foyer *STUC*
Steve Gibbons
Tess Gill
Tony Kearnes *CWU*
Chris Kitchen *NUM*
Ian Lawrence *NAPO*
Cath Lowther *AEP*
Professor Jonathan Michie
Maheta Molango *PFA*
Ged Nichols *Accord*
Sophie Park *Pattinson & Brewer*
Dave Penman *FDA*
Roy Rickhuss *Community*
Rod Robertson
Mickey Rubenstein
Claire Sullivan *CSP*
Barbara Switzer
Rebecca Tuck KC *Old Square Chambers*
Matt Wrack *FBU*

IER Budget Report 2023-24

Year to 31st March 2024

£s	*Budget 2023-24*	*Actual Q4 2023/24*	*Actual Q4 2022/23*
INCOME			
Sales of Publications	10,000	7,694	3,909
Donations	95,000	99,468	91,023
Subscriptions	25,000	22,050	16,855
Sponsorship	1,500	1,790	750
Seminar/online Events	13,000	10,999	3,740
Royalties	500	248	337
Commissioned Work	10,000	0	0
Project Development	22,000	6,322	23,194
Advertising	1,000	360	460
TOTAL INCOME	**178,000**	**148,930**	**140,268**
EXPENDITURE			
Printing: Promotional (inc packs & publicity)	4,000	2,788	2,754
Printing: Publications	14,000	7,060	10,394
Design Work	4,000	2,691	2,591
Salaries	112,000	99,742	102,242
Rent	6,000	3,408	4,671
Sundries	3,000	2,786	5,024
Advertising	1,500	1,238	1,468
Insurance	800	803	713
Room Hire (& refrshts)	500	789	24
Professional/project Fees	14,000	9,511	8,586
C&E Hotels	1,000	2,070	1,308
C&E Fares	250	786	42
Travel	3,000	2,557	3,441
Telephones	500	311	440
Office Stationery	1,000	1,309	687
Postage: Couriers	1,000	252	825
Postage: Mailing	5,000	4,147	4,232
Repairs & maintenance	0	0	0
IT Development	5,000	4,412	3,126
Bank Charges	600	569	487
TOTAL EXPENDITURE	**177,150**	**147,227**	**153,055**
Surplus/deficit	**850**	1,704	-12,787
Money in bank		72,494	72,083
Bills to be paid		1,455	£0
Invoices owed to us		1,878	5,010
Donation invoices owed		0	0

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The principal activity of the company is to advance the education of the public in issues connected with labour law, unemployment, work and any related matter; and to research commission, encourage and sponsor research in any of the above subjects and to publish the useful results of such research.

Introduction
At the time of writing, a General Election has been called for July. It is as crucial a time as any for the IER to shine a light on the threats to workers' rights, and the potential solutions, to help inform the debate, no matter who gets elected in July.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Conclusion
We are confident we will continue to fulfil our role to inform the debate on labour rights. Our committed staff and experts will, as ever, rise to the challenge of whatever faces the labour movement after a General Election.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Trustees
Professor K Ewing
G D Shears
J Hendy KC

Company Secretary
G D Shears

Reference and administrative details
Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 5 December 2024 and signed on its behalf by:

G D Shears - Secretary

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

5 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
Income and endowments from			
Donations and legacies		123,108	107,107
Charitable activities			
Education		3,822	25,694
Other trading activities	2	18,647	9,987
Total		145,577	142,788
Expenditure on			
Raising funds		92,043	97,013
Charitable activities			
Education		55,230	56,042
Total		147,273	153,055
NET INCOME/(EXPENDITURE)		(1,696)	(10,267)
Reconciliation of funds			
Total funds brought forward		73,822	84,089
Total funds carried forward		72,126	73,822

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	3,699	7,399
Cash at bank and in hand		73,478	72,083
		79,677	81,982
Creditors			
Amounts falling due within one year	9	(7,551)	(8,160)
Net current assets		72,126	73,822
Total assets less current liabilities		72,126	73,822
NET ASSETS		72,126	73,822
Funds	10		
Unrestricted funds		72,126	73,822
Total funds		72,126	73,822

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:

G D Shears - Trustee

J Hendy KC - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2024	2023
	£	£
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	248	273
	18,647	9,987

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	107,107
Charitable activities	
Education	25,694
Other trading activities	9,987
Total	142,788
Expenditure on	
Raising funds	97,013
Charitable activities	
Education	56,042
Total	153,055
NET INCOME/(EXPENDITURE)	(10,267)
Reconciliation of funds	
Total funds brought forward	84,089
Total funds carried forward	73,822

6. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2023 and 31 March 2024	2,667
Depreciation	
At 1 April 2023 and 31 March 2024	2,667
Net book value	
At 31 March 2024	-
At 31 March 2023	-

7. Stocks

	2024	2023
	£	£
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	1,885	5,819
Other debtors	1,814	1,580
	3,699	7,399

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,674	2,592
Other creditors	4,877	5,568
	7,551	8,160

10. Movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	73,822	(1,696)	72,126
TOTAL FUNDS	73,822	(1,696)	72,126

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	145,577	(147,273)	(1,696)
TOTAL FUNDS	145,577	(147,273)	(1,696)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	84,089	(10,267)	73,822
TOTAL FUNDS	84,089	(10,267)	73,822

10. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,788	(153,055)	(10,267)
TOTAL FUNDS	142,788	(153,055)	(10,267)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	84,089	(11,963)	72,126
TOTAL FUNDS	84,089	(11,963)	72,126

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,365	(300,328)	(11,963)
TOTAL FUNDS	288,365	(300,328)	(11,963)

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2024.

INSTITUTE OF EMPLOYMENT RIGHTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	99,483	91,022
Subscriptions	23,625	16,085
	123,108	107,107
Other trading activities		
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	248	273
	18,647	9,987
Charitable activities		
Project development	3,822	25,694
Total incoming resources	145,577	142,788
Expenditure		
Raising donations and legacies		
Wages	59,845	61,345
Printing costs	9,523	12,953
Conference and seminars	3,970	1,569
Office costs	18,705	21,146
	92,043	97,013
Charitable activities		
Wages	29,923	30,673
Office costs	5,822	6,559
Project costs	6,328	5,945
	42,073	43,177
Support costs		
Governance costs		
Wages	9,974	10,224
Accountancy and legal fees	3,183	2,641
	13,157	12,865
Total resources expended	147,273	153,055
Net expenditure	(1,696)	(10,267)

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Objectives and aims
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Conclusion
We are confident we will continue to fulfil our role to inform the debate on labour rights. Our committed staff and experts will, as ever, rise to the challenge of whatever faces the labour movement after a General Election.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Trustees
Professor K Ewing
G D Shears
J Hendy KC

Company Secretary
G D Shears

Reference and administrative details
Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 5 December 2024 and signed on its behalf by:

G D Shears - Secretary

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

5 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
Income and endowments from			
Donations and legacies		123,108	107,107
Charitable activities			
Education		3,822	25,694
Other trading activities	2	18,647	9,987
Total		145,577	142,788
Expenditure on			
Raising funds		92,043	97,013
Charitable activities			
Education		55,230	56,042
Total		147,273	153,055
NET INCOME/(EXPENDITURE)		(1,696)	(10,267)
Reconciliation of funds			
Total funds brought forward		73,822	84,089
Total funds carried forward		72,126	73,822

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	3,699	7,399
Cash at bank and in hand		73,478	72,083
		79,677	81,982
Creditors			
Amounts falling due within one year	9	(7,551)	(8,160)
Net current assets		72,126	73,822
Total assets less current liabilities		72,126	73,822
NET ASSETS		72,126	73,822
Funds	10		
Unrestricted funds		72,126	73,822
Total funds		72,126	73,822

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:

G D Shears - Trustee

J Hendy KC - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2024	2023
	£	£
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	248	273
	18,647	9,987

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	107,107
Charitable activities	
Education	25,694
Other trading activities	9,987
Total	142,788
Expenditure on	
Raising funds	97,013
Charitable activities	
Education	56,042
Total	153,055
NET INCOME/(EXPENDITURE)	(10,267)
Reconciliation of funds	
Total funds brought forward	84,089
Total funds carried forward	73,822

6. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2023 and 31 March 2024	2,667
Depreciation	
At 1 April 2023 and 31 March 2024	2,667
Net book value	
At 31 March 2024	-
At 31 March 2023	-

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. Stocks

	2024	2023
	£	£
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	1,885	5,819
Other debtors	1,814	1,580
	3,699	7,399

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,674	2,592
Other creditors	4,877	5,568
	7,551	8,160

10. Movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	73,822	(1,696)	72,126
TOTAL FUNDS	73,822	(1,696)	72,126

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	145,577	(147,273)	(1,696)
TOTAL FUNDS	145,577	(147,273)	(1,696)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	84,089	(10,267)	73,822
TOTAL FUNDS	84,089	(10,267)	73,822

10. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,788	(153,055)	(10,267)
TOTAL FUNDS	142,788	(153,055)	(10,267)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	84,089	(11,963)	72,126
TOTAL FUNDS	84,089	(11,963)	72,126

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,365	(300,328)	(11,963)
TOTAL FUNDS	288,365	(300,328)	(11,963)

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	99,483	91,022
Subscriptions	23,625	16,085
	123,108	107,107
Other trading activities		
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	248	273
	18,647	9,987
Charitable activities		
Project development	3,822	25,694
Total incoming resources	145,577	142,788
Expenditure		
Raising donations and legacies		
Wages	59,845	61,345
Printing costs	9,523	12,953
Conference and seminars	3,970	1,569
Office costs	18,705	21,146
	92,043	97,013
Charitable activities		
Wages	29,923	30,673
Office costs	5,822	6,559
Project costs	6,328	5,945
	42,073	43,177
Support costs		
Governance costs		
Wages	9,974	10,224
Accountancy and legal fees	3,183	2,641
	13,157	12,865
Total resources expended	147,273	153,055
Net expenditure	(1,696)	(10,267)

Accounts

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

INSTITUTE OF EMPLOYMENT RIGHTS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The principal activity of the company is to advance the education of the public in issues connected with labour law, unemployment, work and any related matter; and to research commission, encourage and sponsor research in any of the above subjects and to publish the useful results of such research.

Introduction
During the last year, we have seen the highest levels of inflation in recent times. The cost of living has skyrocketed. This, coupled with flat lining pay for over a decade and public sector pay restraint, has starkly reminded the general public why trade unions exist - to protect the real terms incomes and conditions of workers.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Administration
We have restructured our staffing compliment this year, and have now appointed an office administrator, leaving Ben to do some of the communications work, and James to do some of the projects and income work. In March 2023 we appointed our new administrator Derek Kotz who will be undertaking his training over the next few months, and when fully trained, will take some of the lengthier administrative tasks off Ben and James, freeing up their time to address some of the shortfalls in certain income

Members and Subscribers
Our membership figures currently stand at 77 (+1), of which 38 are trade union representatives.
We have a total of 341 (-32) paid subscribers on our database. Of those, 191 (- 34) are individuals, 118 (+11) are trade union branches, 10 (-) are commercial libraries, 7 (-1) are international, and 15 (-8) are free subscriptions gifted to our speakers. Of these, reduced rate subscriptions (mainly students paying £25) now stand at 43 (-12).
Of our multiple user licenses for online only subscriptions, we have retained TUC and AEP. Unite UONC did drop off in this financial year, but we have been in discussions with them to reinstate their subscription. We hope to arrange more of these types of subscriptions in the future, to keep printing costs down, and make accessing our materials easier.
In terms of subscription payment methods, 89 (-22) subscribers currently pay their dues through PayPal, down by 20% on last year. Other payment methods include BACS - 40, cheque - 13, Direct Debit - 148, and credit card - 10.
The largest demographic drop in subscription is individual subscribers. We believe this may be because of the cost-of-living crisis having an effect and some subscribers wishing to cut their costs. Union subscriptions have gone up slightly. We believe this is down to union branches coming back to workplaces and IER's presence at union conferences getting branch officials interested in our publications. We recognise that a drop in subscriptions is not good for income, and will be formulating a strategy to remind our lapsed subscribers to re-subscribe, and a further strategy to attract new subscribers to IER through a promotional offer.
Income from online conferences and events increased to just under £3,740, an increase of 9 times the income from the previous year, but still lower than our traditional events income from previous years. We think it may take time to re-build attendance at our conferences, especially so during very busy industrial times.
5,072 (-173) readers now subscribe to our electronic subscription list to receive weekly news briefs and promotions.

Publications
We've produced the following publications:
- A publication from our project on Work and health: 50 years of regulatory failure, by Prof Phil James and Prof David Walters.
- The report from our project on Redistribution of Working -Time: Achieving a Better Work -Life Balance, by Prof Phil Taylor.
- Workers ' Rights in Times of Crisis, by Prof Keith Ewing and Lord John Hendy KC.

Objectives and activities
Publications planned for 2023/2024
- The gender pay gap - multiple authors
- Migrant workers' rights - Manoj Dias-Abey and Katie Bales, Bristol Uni.
- Redistribution of working time #2 - Phil Taylor
- Labour law highlights 2023 - Old Square Chambers team
- Environment & work: a just transition - Prof David Whyte & Ben Crawford
- Pay review bodies and their effectiveness - Andrew Moretta
- Workers ' Rights in an Age of Algorithmic Management - Dr Philippa Collins and Joe Atkinson

Achievement and performance
Projects, commissions and public policy work
We have continued to promote our previous project on Work and health: 50 years of regulatory failure, and have been working with the authors to do so. We have done this by seeking reviews of the publication, as well as planning to publicise it more widely via trade union journals. With the 50th anniversary of the Health and Safety at Work Act happening in 2024, it will be useful to build up to this with a body of work which we can promote during the anniversary, to steer the narrative towards stronger health and safety laws and regulations for workers, as well as a more adequate enforcement regime.
We produced a commissioned piece for the Alex Ferry Foundation on Redistribution of Working-Time: Achieving a Better Work -Life Balance. This went far beyond a narrow agenda for a four-day week and covered diverse topics such as the importance of mental and physical well -being, health and safety, productivity, job satisfaction, more family time and general happiness in the minds of workers when they think about working time. The report was timely given the renewed focus on working time across our economy, which is itself overdue. This report should give shop stewards, union committees, full -time officers and union executives the confidence to launch full-throated campaigns for a step change in working time practices with no reduction in pay. We are now starting the 2nd phase of this piece of work with the Alex Ferry Foundation, looking at template collective bargaining agreements on working time, which we hope will be ready later in 2023.
In partnership with PCS, UCU, BFAWU, and the Barry Amiel and Norman Melburn Trust, we are undertaking a project on The environment and work: A just transition. Now we have gained the required funding, this project will result in a publication and a launch event happening towards the end of 2023. It will seek to look at what will need to happen to ensure that a just transition is inherently part of the collective bargaining process, and will look in to the required machinery of government and enforcement to responsibly regulate the transition to a more environmentally sustainable economy.
We have been in discussion with Dr Philippa Collins and Joe Atkinson of the University of Bristol, on a document that analyses the landscape of intrusive automated management and automation on workers. We hope to have something on the theme of Workers' Rights in an Age of Algorithmic Management within the next year or so.
We have also been in discussions with some unions on the effectiveness of pay review bodies. We are seeking to undertake a project to look at the history of pay review bodies and analyse their current effectiveness, as against collective bargaining arrangements. This project is currently in its infancy, and we hope to have more to report on it in the coming months.

Conferences, events and education packages
This year we have scaled back the number of online events as we have been seeking to test how popular our in-person events are now in a post-pandemic world. We did 2 events, one paid and one free, in London.
Events in 2022-2023
- Employment Law Update 2023 - Thursday 23rd March 2023
- The Right to Strike - Friday 24th March 2023 (free)

We had 41 registrations for our Employment Law Update, which was well attended on the day, and over the period of two financial years, will have brought in £3,800. For the Right to Strike event, we had 56 registrations, but as it was a free event there was significant dropout, with around 25 people attending on the day.
Events for 2023-2024
We are currently planning our events calendar for 2023-2024, and will be announcing our plans for events this year in the weekly newsletter.

Achievement and performance
Communications and digital development
This year has been useful in reassessing the public face of the IER, and for Ben to put his stamp on the direction that it might take. There is a need to renew our audience, to appeal to a wider, and possibly younger group of union reps and members, labour lawyers and industrial relations academics and that means adjustments in our public facing communications, including the website and social media.
This involves building on a communications strategy which prioritises building our social media accounts and reaching new audiences, making our social media more conversational and accessible, trying to reach more of the labour movement and the public by getting articles into a wider range of publications and using video and infographics to engage new audiences.
Progress has been encouraging, if unspectacular. Facebook has grown from 1,818 followers this time last year, to 2,039 (a 12% increase). And our Twitter account has grown from 4,499 to 5,750 during the same period (a 28% increase).
Over the last year, the Government's attacks on trade union freedoms and the right to strike in particular has dominated both our social media. We have tried to cover the major news stories, with help from our friends in the trade union movement (especially those in communications or press departments) while at the same time using our network to provide original, up-to-date analysis of the legislation going through Parliament or being proposed. In this, we're indebted to the dedication of Professor Keith Ewing and John Hendy KC, our President and Chair respectively, who continue to provide trusted and authoritative accounts, but we are also looking to expand the range and scope of articles in our comments section and build relationships with academics and lawyers who are writing about employment law and aiming to engage with the trade union movement.
In terms of media engagement, our relationship with the Morning Star remains strong, with a number of important IER-penned pieces being published in their pages and the continued support for our events, including excellent reporting of them. An interesting development has been the emergence of a number of industrial reporters and correspondents from what might be called the 'new media' (in particular Tribune Magazine, Novara Media, Left Foot Forward, the Bureau Local and Byline Times), all who have engaged with the IER. Those relationships will help us in the future, in getting our message out to a wider audience and the general public, so it is something we will be developing over the coming year. In addition, we have seen some signs that more mainstream outlets are taking an interest in industrial relations / employment rights issues, in tandem with the upsurge in strike activity, and this offers opportunities for the IER to get a wider hearing too.

Conclusion
With 2 members of staff for most of the financial year, the IER's output has been less than in a normal year. However, we hope that when our new member of staff is fully trained this will free up capacity to not only re-establish previous levels of output but provide a stable basis to grow IER in the long term.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Trustees
Professor K Ewing
G D Shears
J Hendy KC

Company Secretary
G D Shears

Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 7 December 2023 and signed on its behalf by:

G D Shears - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INSTITUTE OF EMPLOYMENT RIGHTS

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

7 December 2023

INSTITUTE OF EMPLOYMENT RIGHTS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
Income and endowments from			
Donations and legacies		107,107	108,734
Charitable activities			
Education		25,694	31,756
Other trading activities	2	9,987	5,017
Total		142,788	145,507
Expenditure on			
Raising funds		97,013	72,927
Charitable activities			
Education		56,042	56,576
Total		153,055	129,503
NET INCOME/(EXPENDITURE)		(10,267)	16,004
Reconciliation of funds			
Total funds brought forward		84,089	68,085
Total funds carried forward		73,822	84,089

The notes form part of these financial statements

INSTITUTE OF EMPLOYMENT RIGHTS

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	7,399	3,071
Cash at bank and in hand		72,083	85,774
		81,982	91,345
Creditors			
Amounts falling due within one year	9	(8,160)	(7,256)
Net current assets		73,822	84,089
Total assets less current liabilities		73,822	84,089
NET ASSETS		73,822	84,089
Funds	10		
Unrestricted funds		73,822	84,089
Total funds		73,822	84,089

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2023 and were signed on its behalf by:

G D Shears - Trustee

J Hendy KC - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2023	2022
	£	£
Sales of publications	5,274	3,042
Seminar receipts and sponsorship	4,440	1,644
Royalties	273	331
	9,987	5,017

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	108,734
Charitable activities	
Education	31,756
Other trading activities	5,017
Total	145,507
Expenditure on	
Raising funds	72,927
Charitable activities	
Education	56,576
Total	129,503
NET INCOME	16,004
Reconciliation of funds	
Total funds brought forward	68,085
Total funds carried forward	84,089

6. Tangible fixed assets

	Computer equipment
	£
Cost	
At 1 April 2022 and 31 March 2023	2,667
Depreciation	
At 1 April 2022 and 31 March 2023	2,667
Net book value	
At 31 March 2023	-
At 31 March 2022	-

7. Stocks

	2023	2022
	£	£
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	5,819	1,510
Other debtors	1,580	1,561
	7,399	3,071

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,592	39
Other creditors	5,568	7,217
	8,160	7,256

10. Movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	84,089	(10,267)	73,822
TOTAL FUNDS	84,089	(10,267)	73,822

10. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,788	(153,055)	(10,267)
TOTAL FUNDS	142,788	(153,055)	(10,267)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,085	16,004	84,089
TOTAL FUNDS	68,085	16,004	84,089

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,507	(129,503)	16,004
TOTAL FUNDS	145,507	(129,503)	16,004

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	68,085	5,737	73,822
TOTAL FUNDS	68,085	5,737	73,822

10. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,295	(282,558)	5,737
TOTAL FUNDS	288,295	(282,558)	5,737

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2023.

INSTITUTE OF EMPLOYMENT RIGHTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	91,022	85,959
Subscriptions	16,085	22,775
	107,107	108,734
Other trading activities		
Sales of publications	5,274	3,042
Seminar receipts and sponsorship	4,440	1,644
Royalties	273	331
	9,987	5,017
Charitable activities		
Project development	25,694	6,082
Commissioned work	-	25,674
	25,694	31,756
Total incoming resources	142,788	145,507
Expenditure		
Raising donations and legacies		
Wages	61,345	59,554
Printing costs	12,953	1,495
Conference and seminars	1,569	-
Office costs	21,146	11,878
	97,013	72,927
Charitable activities		
Wages	30,673	29,777
Office costs	6,559	3,485
Commissioned work	-	11,000
Project costs	5,945	-
	43,177	44,262
Support costs		
Governance costs		
Wages	10,224	9,926
Accountancy and legal fees	2,641	2,388
	12,865	12,314
Total resources expended	153,055	129,503
Net (expenditure)/income	(10,267)	16,004

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The principal activity of the company is to advance the education of the public in issues connected with labour law, unemployment, work and any related matter; and to research commission, encourage and sponsor research in any of the above subjects and to publish the useful results of such research.

Introduction
In 2021 we were still largely working from home as a result of intermittent Covid -19 lockdown measures. During this uncertain time, we did our upmost to promote the solutions for workers as a post-covid financial crash threatened, and job losses across whole sectors started to bite. We believe the trade union movement needs a common set of demands to put workers' rights at the top of any economic recovery and to reverse the tide of chaos that decades of free market failures have brought us. We see it as our job to inform the labour movement with the ideas needed.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Administration
In late October James returned to our office as lockdown restrictions were lifted, getting our office processes back up and running.
In November Sarah, our Development Officer decided to move to pastures new, and went to work for the NAHT. Sarah's insight, skills and expertise will be sorely missed. Also in November, Cad stepped down as our long serving Director, and Ben Sellers was appointed as the new IER Director.
As well as Ben and James adjusting to a new team dynamic, we are looking to recruit a member of staff to assist with administrative support.

Members and Subscribers
Our membership figures currently stand at 76 (+0), of which 37 are trade union representatives.
We have a total of 373 (+35) paid subscribers on our database. Of those, 225 (+6) are individuals, 107 (+38) are trade union branches, 10 (-11) are commercial libraries, 8 (-1) are international, and 23 (+4) are free subscriptions gifted to our speakers. Of these, reduced rate subscriptions (mainly students paying £25) now stand at 55 (+6).
During lockdown we did some work to seek out multiple user licenses for online only subscriptions. This attracted 2 international subscribers, 2 individual subscribers, 15 commercial subscribers, as well as 254 trade union subscribers (TUC, Unite UONC, and AEP users).
While most paid subscribers continue to manage their accounts offline, 111 subscribers currently pay their dues through PayPal, down by 12% on last year.
The largest demographic increase has been trade union branches, we assume as a result of branches now being back in the workplace and picking up their post, as well as having branch meetings and access to their cheque books. The next biggest leap was the online only subscriptions which we hope to retain and expand on, as it is a more immediate way to spread our material and it keeps printing costs down. We are considering how best to promote subscriptions and boost subscriptions of all types, as we plan to go to union conferences in the coming year, and reconnect with potential readers.
Income from online conferences and events decreased to just under £401, a reduction of 90% from the previous year. This is mainly because our in-person events were on hold, and our online events were predominantly free. We hope to pick this up in the new year and test the water for some in person events again. 5,245 (+35) readers now subscribe to our electronic subscription list to receive weekly news briefs and promotions.

Publications
During this year we have begun to get back toward pre-pandemic levels of publication production. We've produced the following publications:
- A publication from a commissioned piece of work for the FBU on 'Threats to collective bargaining in the Fire and Rescue Service: An analysis' by Daniel Blackburn.
- ' A just share' the case for minimum wage reform', by Kate Ewing.
- A publication produced for TUC North West ' Fire and rehire: An approach for the North West' by Sarah Glenister.
- 'Labour Law Highlights 2022', by the Old Square Chambers team.

Objectives and activities
Publications planned for 2022/23
- The gender pay gap - multiple authors
- Migrant workers' rights - Manoj Dias -Abey and Katie Bales, Bristol Uni.
- Work & Health: 50 years of regulatory failure - Health and Safety Expert Group
- Redistribution of working time - Phil Taylor
- Labour law highlights 2023 - Old Square Chambers team
- Environment & work: a just transition - Prof David Whyte & Ben Crawford
- Fire and rehire - tbc
- Union organising - winning strategies for the movement

In 2021, the 4th edition of the IER/Pluto International Journal was published. The contents included our publication ' Brexit and workers' rights' by Prof Keith Ewing and Prof Nicola Countouris, 'International H&S standards after Brexit' by Prof David Whyte and Andrew Moretta, and 'Trade unions and economic inequality' by Prof Lydia Hayes and Prof Tonia Novitz. We are still reviewing the open access model to see how much income it brings in, versus making some of our older content free and more widely distributing it across the world.

Achievement and performance
Projects, commissions and public policy work
We have successfully completed our two-year health and safety project, with the assistance of our 11 health and safety experts and most particularly, Professors Phil James and David Waters who co -authored the final comprehensive book, Work and health: 50 years of regulatory failure. We aim to launch the book on 19th July 2022, the 50th anniversary of the Robens Report being presented to Parliament. The book highlights the changing nature of the world of work and the need for radical reform of our framework of labour law, including but not restricted to our health and safety laws and enforcement mechanisms.
This year also saw the completion of Professor Phil Taylor' s empirical research informing Stage 1 of our 3-year project looking at the redistribution of working time. Based on that work, the Alex Ferry Foundation has now agreed to fund Stage 2 of the project, which will involve IER working with CSEU members and three targeted companies to negotiate shorter working time collective agreements based on the priorities identified by the workers in those companies.
Our project work on Fire and Rehire, both with Barry Gardner and the North West TUC helped set expectations on what could be achieved if the political will existed. The report for the North West TUC is due to be launched in July in the North West. The original work and briefings prepared for Barry Gardiner, MP by John Hendy and Keith Ewing, though unsuccessful in the Commons did raise the profile of this vital issue for the labour movement.
In terms of Commissions, Daniel Blackburn 's excellent IER report for the FBU Threats to collective bargaining in the Fire and Rescue Service: An analysis was warmly welcomed by FBU members and has provided timely arguments for the FBU to use in their response to the long awaited and recently published Government White paper on the fire service.
Given the attacks on the FBU and the dissatisfaction with the current round of recommendations emerging from Pay Review Bodies, our thoughts now are turning to building on the excellent discussion at our 2021 cross-union round table discussion on Pay Review Bodies v Collective Bargaining. It would seem that now is a good time to draft a report on the history, role, purpose and future of pay review bodies.
In terms of public policy work, Kate Ewing kindly drafted an IER response to the Low Pay Commission on the National Minimum Wage, which has been extremely well received.

Conferences and events
In 2021- 2022 the institute hosted 7 online events, and an in-person Labour Party fringe meeting. ' Employment law update', was once again our highest attended paid event. Our free events have been streamed across several social media platforms, with numbers of viewers reaching over 7,000 people for the 'May Day - Resist, Repeal, Replace' event.
Online Events in 2021-2022
- May day - Resist, Repeal, Replace - Saturday 1st May 2021
- Automation: negotiating a fair deal when technological improvements are made - Tuesday 22nd June
- Trade unions, unemployment and workers' rights - Wednesday 7th July (joint with CTUF)
- Human rights and employment rights - Wednesday 21st July
- Employment law update - Thursday 21st October 2021

Online Events for 2021-2022
We are currently considering whether some in person labour law events will be viable towards the end of 2022, and will be announcing our plans for events this year in the weekly newsletter.

Achievement and performance
Communications & Digital Developments
The past year has been one of change on the communications front. Long standing member of staff Sarah Glenister left for a job at the National Association of Head Teachers (NAHT). Whilst that was a wonderful opportunity for Sarah, it left us without a communications officer - and an awful lot of experience and knowledge. For a period, as an interim measure, the various parts of Sarah's role were divided between new Director Ben Sellers and Deputy Director James Harrison. Obviously, this is a period of transition, while we adjust to new roles and coming out of the pandemic. However, there has been a regular flow of articles and news stories on the IER website, which have been shared via the newsletter, an increase in social media posts and an addition to our social media platforms, in LinkedIn. LinkedIn is a platform specifically about employment and work, so it is ideal for more in-depth discussions of the workplace. We hope to generate a sharp rise in followers and engagements on LinkedIn over the next year.
As a team, we've formulated a communications strategy which prioritises building our social media accounts and reaching new audiences. That may mean making our social media more conversational and accessible, trying to reach more of the labour movement and the public by getting articles into a wider range of publications and using video and infographics to engage a younger audience. In relation to the latter, we are also looking at introducing an Instagram account to the IER's social media armoury.
We've seen a steady increase in our current social media accounts. Facebook has grown from 1,309 followers this time last year, to 1,818 (a 39% increase). And our Twitter account has grown from 3,281 to 4,499 during the same period (a 37% increase).
At the same time as developing the range of our social media output, we have started the process of mapping our current and potential audiences, in terms of awareness of the IER' s work and regularly analysing our social media stats and reach, including analytics that tell us what the age, gender and geographical profile is. This will be part of a long-term approach to extend the reach of our website news, articles, blogs, videos, briefings, and publications.
Website use has seen a slight drop off after a peak following the redesign of the website in 2020. In the last year, it has dropped 8.7%. Apart from the P&O articles mentioned above, the most popular stories on the website over the last year has been a piece on the Police, Crime, Sentencing and Courts Bill (An IER guide) and a similar resource on the 2016 Trade Union Act. These guides and briefings are IER staples, and they are very important to our core audience.
In recent months, the P&O story has dominated our website content and social media. Professor Keith Ewing wrote a three-part dissection of the scandal, which was shared extensively across social media and John Hendy wrote a piece which set the P&O sackings in the context of diminishing employment rights and restrictions on solidarity action. The P&O scandal has not only connected with a section of the general public, but it also bears out the issues that the IER have highlighted for a number of decades, so it is a pivotal story. So, it was significant that these articles achieved an impressive reach, partly due to the beginnings of a new social media strategy beginning to emerge.
Over the last year, we have continued to expand our coverage to newspapers, magazines, and papers as part of our review of our comms strategy, we are building a more extensive press list.

Conclusion
The covid pandemic was a difficult time for us all. At IER we shifted our working to accommodate the challenges of the day. In the last quarter of this year the real challenge has been shifting back to older processes whilst reviewing what worked well during lockdown. With new staff ready to take on post -pandemic challenges, this will no doubt take some interim adjustment to reinstate our usual efficient ways of working. The staff and our experts are up to that challenge, and we are confident we will deliver as always, for the work that lays ahead.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Company Secretary
G D Shears

Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 29 November 2022 and signed on its behalf by:

G D Shears - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INSTITUTE OF EMPLOYMENT RIGHTS**

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin
FCA
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

29 November 2022

INSTITUTE OF EMPLOYMENT RIGHTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Income and endowments from			
Donations and legacies		108,734	76,258
Charitable activities			
Education		31,756	9,226
Other trading activities	2	5,017	9,062
Total		145,507	94,546
Expenditure on			
Raising funds		72,927	63,713
Charitable activities			
Education		56,576	37,811
Total		129,503	101,524
NET INCOME/(EXPENDITURE)		16,004	(6,978)
Reconciliation of funds			
Total funds brought forward		68,085	75,063
Total funds carried forward		84,089	68,085

The notes form part of these financial statements

INSTITUTE OF EMPLOYMENT RIGHTS

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	3,071	8,440
Cash at bank and in hand		85,774	67,163
		91,345	78,103
Creditors			
Amounts falling due within one year	9	(7,256)	(10,018)
Net current assets		84,089	68,085
Total assets less current liabilities		84,089	68,085
NET ASSETS		84,089	68,085
Funds	10		
Unrestricted funds		84,089	68,085
Total funds		84,089	68,085

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2022 and were signed on its behalf by:

G D Shears - Trustee

J Hendy QC - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2022	2021
	£	£
Sales of publications	3,042	3,289
Seminar receipts and sponsorship	1,644	5,404
Royalties	331	369
	5,017	9,062

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	76,258
Charitable activities	
Education	9,226
Other trading activities	9,062
Total	94,546
Expenditure on	
Raising funds	63,713
Charitable activities	
Education	37,811
Total	101,524
NET INCOME/(EXPENDITURE)	(6,978)
Reconciliation of funds	
Total funds brought forward	75,063
Total funds carried forward	68,085

6. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2021 and 31 March 2022	2,667
Depreciation	
At 1 April 2021 and 31 March 2022	2,667
Net book value	
At 31 March 2022	-
At 31 March 2021	-

7. Stocks

	2022 £	2021 £
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	1,510	6,710
Other debtors	1,561	1,730
	3,071	8,440

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	39	2,736
Other creditors	7,217	7,282
	7,256	10,018

10. Movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,085	16,004	84,089
TOTAL FUNDS	68,085	16,004	84,089

10. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,507	(129,503)	16,004
TOTAL FUNDS	145,507	(129,503)	16,004

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	75,063	(6,978)	68,085
TOTAL FUNDS	75,063	(6,978)	68,085

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,546	(101,524)	(6,978)
TOTAL FUNDS	94,546	(101,524)	(6,978)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	75,063	9,026	84,089
TOTAL FUNDS	75,063	9,026	84,089

10. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,053	(231,027)	9,026
TOTAL FUNDS	240,053	(231,027)	9,026

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	85,959	50,788
Subscriptions	22,775	25,470
	108,734	76,258
Other trading activities		
Sales of publications	3,042	3,289
Seminar receipts and sponsorship	1,644	5,404
Royalties	331	369
	5,017	9,062
Charitable activities		
Project development	6,082	9,226
Commissioned work	25,674	-
	31,756	9,226
Total incoming resources	145,507	94,546
Expenditure		
Raising donations and legacies		
Wages	59,554	50,671
Printing costs	1,495	2,249
Office costs	11,878	10,793
	72,927	63,713
Charitable activities		
Wages	29,777	25,335
Office costs	3,485	3,393
Commissioned work	11,000	-
	44,262	28,728
Support costs		
Governance costs		
Wages	9,926	8,445
Accountancy and legal fees	2,388	638
	12,314	9,083
Total resources expended	129,503	101,524
Net income/(expenditure)	16,004	(6,978)

This page does not form part of the statutory financial statements

INSTITUTE OF EMPLOYMENT RIGHTS

England & Wales - Charity number 1059629

Accounts

REGISTERED COMPANY NUMBER: 02368796 (England and Wales)
REGISTERED CHARITY NUMBER: 1059629

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

INSTITUTE OF EMPLOYMENT RIGHTS

Sturgess Hutchinson
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CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The principal activity of the company is to advance the education of the public in issues connected with labour law, unemployment, work and any related matter; and to research commission, encourage and sponsor research in any of the above subjects and to publish the useful results of such research.

Introduction
The year 2020 will be remembered as the year of the Covid-19 pandemic and the moment when workers and their trade unions demanded we build back better. At IER, we have continually prioritised the role trade unions play in combating inequality, protecting workers' health and wellbeing and promoting fairness at work. That priority has been confirmed as Covid shone a spotlight on the inadequacies of UK laws and enforcement mechanisms and the need to place unions at the heart of any build back plan.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Administration
Since March 2020, our three members of staff have worked from home.
Despite that, we have maintained a steady flow of work, adjusting our systems and outputs to reflect the constraints of the time. Both staff and Officers have met regularly online to retain communication and Officers have held regular 'In Conversation' sessions with trade unionists to discuss issues of the day.
To assist with the ever-expanding growth in IER's area of work, we have agreed to recruit a new selection of academics as research associates to expand our online materials, blogs and videos.

Members and Subscribers
Our membership figures currently stand at 76 (–4), of which 37 are trade union representatives.
We have a total of 338 (–67) paid subscribers on our database. Of those, 218 (–19) are individuals, 69 (–51) are trade union branches, 21 (+10) are commercial libraries, 9 (–6) are international, and 19 (–2) are free subscriptions gifted to our speakers. Of these, reduced rate subscriptions (mainly students paying £25) now stand at 49 (–20).
While most paid subscribers continue to manage their accounts offline, 125 subscribers currently pay their dues through PayPal, up 7% on last year.
The largest demographic drop has been trade union branches, we assume as a consequence of the pandemic, with many branches unable to access their office, meet properly, or get cheques signed. As things return to normal, we will refocus our efforts on branch subscription renewals, seeking where possible assistance from union head offices. The 2nd largest group to drop is reduced rate subscribers. We think that is due to the uncertain economic climate, with students and people who are under-employed cutting back on anything other than their basic necessities.
We may want to try a discounted subscription promotion for new subscribers or re-joiners later in the year to try and address the fall in subscriptions.
Income from online bookings for conferences and events decreased to just under £4,000, a reduction of 75%. This is mainly due to the fact that while the number of events organised increased, the majority of them were free. We experimented with paid events but the level of free, on-line activity from a range of organisations had a negative impact on our ability to attract a paying audience.
Getting our message out to as wide an audience as possible remains central to our work so our new donation structure aims to cover the cost of offering trade union members free access to our on-line events and our electronic library of publications.
5,210 readers now subscribe to our electronic subscription list to receive weekly news briefs and promotions.

Publications
Last year, due to trade union offices being closed and events cancelled, we shifted our production from hard-copy books to online briefings, following the success of our first ever e-book the year before. We did however produce a hard copy of our excellent health and safety publication and our annual Labour Law Highlights 2021.
We have been negotiating packages with organisations for digital license access to our newer publications. This has helped to maintain and expand the exposure of our work during a time when distribution of physical publications was difficult. With organisations able to pay a one-off fee to share their watermarked copy with the agreed audience, it has helped spread our message and keep publication income flowing, whilst minimising IER production and distribution costs. Next year we aim to continue this hybrid approach, producing both electronic and hard copy publications. Hopefully, if our new donation structure is successful, we will be able to offer all trade union members free access to the publications.

Objectives and activities
Publications planned for 2020/21
- National minimum wage - Kate Ewing
- The gender pay gap - Thompsons Solicitors Caroline Underhill et al.
- Migrant workers' rights - Dr Manoj Dias-Abey and Dr Katie Bales, Bristol Uni.
- Robens two: H&S for the future - Health and Safety Expert Group
- Band of reasonable responses - Paul Draycott, Doughty Street Chambers
- Guide to the employment Bill - Lord John Hendy QC & Professor Keith Ewing
- Redistribution of working time - Professor Phil Taylor
- Green employment policy - tbc
- Fire and rehire - IER Group
- Union organising - winning strategies for the movement - tbc
- New technologies and worker privacy - tbc
- The Mitting enquiry - tbc

In 2020, the 3rd edition of the IER/Pluto International Journal was published. The contents included our publication 'Rolling out the manifesto for labour law'. The journal has since moved to open access, which we hope will increase our exposure in academia and internationally.

Achievement and performance
Projects, commissions and public policy work
In terms of project work, our main project last year brought together 11 health and safety experts to examine and expose the utter inadequacy of the health and safety regime operating in the UK and the failure of both the government and the HSE to monitor and enforce workplace safety. Stage one of the project saw the publication of HSE and Covid at Work: a case of regulatory failure. Stage two will deliver a comprehensive report on the changing nature of the world of work and the need for radical reform of our health and safety laws and enforcement mechanisms. That report will be available in July 2022 on the 50th anniversary of the Robens Committee Report.
Last year, we also commenced a project looking at the redistribution of working time. We successfully attracted funding from the Alex Ferry Foundation for year one of a proposed three-year project. Professor Phil Taylor is working with IER, CSEU and AFF to review working time arrangements here and abroad and to conduct empirical research into worker attitudes to shorter working time.
We continued to work with colleagues in Wales on their Fair Work Agenda. A webinar was held involving trade union leaders and politicians from Wales and we contributed to the Senedd consultation on the Social Partnership and Public Procurement (Wales) Bill.
Throughout the year, discussions were also held with trade unions on projects around rolling out sectoral collective bargaining across the logistics and hospitality sectors; how best to respond to increased use of fire and rehire tactics; and how IER could best contribute to the TUC taskforce on anti-racism.
In terms of commissions, we started a new piece of work for the FBU on threats to remove their bargaining arrangements and the possible introduction of a Pay Review Body for the fire service. Daniel Blackburn is assisting with that piece of work.
In terms of public policy work and submissions, we sent submissions to the Labour Party National Policy Forum, to the Doreen Lawrence Review (Yvette Williams) and to date we have contributed to all four sessions of the Labour Party's Taskforce, Recover and Rebuild Power.

Conferences, events and education packages
In 2020-2021, the institute hosted 20 online events. 'Employment law update event', was once again our highest attended paid event, with 130 delegates. Our free events have additionally been streamed across several social media platforms,with numbers of viewers reaching up to 4,000 people for the 'Resisting anti-union activity' event.
Online Events for 2021-2022
- May day - Saturday 1st May 2021
- Automation: negotiating a fair deal when technological improvements are made - Tuesday 22nd June
- Trade unions, unemployment and workers' rights - Wednesday 7th July (joint with CTUF)
- Human rights and employment rights - Wednesday 21st July
- Employment law update - Thursday 21st October 2021

Achievement and performance
IT and communications
The IER's new website has now been running for one year. Its development was prompted by two objectives, based on consultation with our subscribers and users: to ease navigation around IER's substantial back-catalogue, and to modernise the design. These improvements have helped to drive a 59% rise in traffic to the website, with 38% more pageviews made by 52% more users. The number of people accessing the site by mobile nearly doubled (93% higher) and new users are now more likely to be younger and female compared with the previous year.
The impact of the Coronavirus pandemic on work has also been a major driver of traffic to IER platforms, with search queries regarding Section 44 rights to leave the workplace, international comparisons to UK sick pay, and the gagging of NHS professionals among the most popular referrals to the website. IER responded to this demand with a comprehensive series of expert blogs on Coronavirus and work, online seminars discussing the impact of the virus, a postpandemic Manifesto, and the publication of HSE and Covid at Work: a case of regulatory failure. These resources were among the most popular on our website, while our Easy Guides to the Trade Union Act 2016 and the Policing, Crime, Sentencing and Courts Bill continued to appear among the top most-visited pages.
Social media engagement has also seen a significant boost, with a 43% increase in followers of IER's Facebook page (to 1,309) and a 20% increase in Twitter followers (to 3,281).
The IER featured more heavily in the press over the last year, particularly regarding the release of the HSE and Covid at work publication. The report was covered by most major health and safety outlets as well as popular magazines, such as The New Statesman and Vice, and The Daily Record, a Scottish national. IER Director, Carolyn Jones, also appeared on television channel RT's Renegade news and debate show. Another major press hit came in the form of Lord John Hendy QC's Status of Workers Bill, which inspired a column for Politics Home by Frances O'Grady and a feature article in the Morning Star. There has also been an increase in referrals from major newspapers, predominantly the Guardian, as commentators link to the IER's website to back up their arguments.
IER has been moving towards more digital and multimedia outputs over the last few years and the impact of the pandemic accelerated this process. Over the past year, IER has released 28 videos featuring expert seminars and debates and the number of subscribers to IER's YouTube channel has trebled.
Finally, the launch of a new advertising service on our website has opened up a new revenue stream to support our work. Initial conversations with potential advertisers have already attracted three major clients, and our offering gets stronger every day as advertisement performance on the website strengthens. Advertising impressions (the number of times they were seen by users) rose by 77% in the second half of the year compared with the first, while the number of times users clicked on advertisements more than doubled at a 132% increase.

Conclusion
Last year was unusual due to pandemic restrictions but productive in terms of IER's work. The year ahead remains full of economic and political uncertainties. At IER, we will see changes at the top of the organisation as our Director retires at the end of 2021. While this will inevitably lead to change, we are confident that the need for IER's work and our determination to continue to service the trade union movement will see us through the year ahead and into a productive future.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution
The Institute is a charitable company limited by guarantee, incorporated on 30 June 1989 and registered as a charity on 29 July 1997.

Recruitment and appointment of new trustees
The number of directors (who act as trustees) shall not be less than three nor exceed five. The trustees will be the president, chairman and treasurer of the Institute of Employment Rights (the Institute), positions confirmed at each annual general meeting of the Institute.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details
Registered Company number
02368796 (England and Wales)

Registered Charity number
1059629

Registered office
4th Floor
Jack Jones House
1 Islington
Liverpool
L3 8EG

Trustees
Professor K Ewing
G D Shears
J Hendy QC

Company Secretary
G D Shears

Independent Examiner
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

Bankers
Unity Trust Bank plc, Nine Brindley Place, 4 Oozells Square, Birmingham B1 2HB

Approved by order of the board of trustees on 4 November 2021 and signed on its behalf by:

G D Shears - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INSTITUTE OF EMPLOYMENT RIGHTS

Independent examiner's report to the trustees of Institute of Employment Rights ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goodwin
FCA
Sturgess Hutchinson
Chartered Certified Accountants
21 New Walk
Leicester
LE1 6TE

4 November 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
Income and endowments from			
Donations and legacies		76,258	88,646
Charitable activities			
Education		9,226	21,940
Other trading activities	2	9,062	27,177
Total		94,546	137,763
Expenditure on			
Raising funds		63,713	89,350
Charitable activities			
Education		37,811	41,674
Total		101,524	131,024
NET INCOME/(EXPENDITURE)		(6,978)	6,739
Reconciliation of funds			
Total funds brought forward		75,063	68,324
Total funds carried forward		68,085	75,063

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
Current assets			
Stocks	7	2,500	2,500
Debtors	8	8,440	38,908
Cash at bank and in hand		67,163	46,498
		78,103	87,906
Creditors			
Amounts falling due within one year	9	(10,018)	(12,843)
Net current assets		68,085	75,063
Total assets less current liabilities		68,085	75,063
NET ASSETS		68,085	75,063
Funds	10		
Unrestricted funds		68,085	75,063
Total funds		68,085	75,063

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

G D Shears - Trustee

J Hendy QC - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2021	2020
	£	£
Sales of publications	3,289	9,207
Seminar receipts and sponsorship	5,404	17,215
Royalties	369	755
	9,062	27,177

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. Staff costs

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	3	3

No employees received emoluments in excess of £60,000.

5. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	88,646
Charitable activities	
Education	21,940
Other trading activities	27,177
Total	137,763
Expenditure on	
Raising funds	89,350
Charitable activities	
Education	41,674
Total	131,024
NET INCOME	6,739
Reconciliation of funds	
Total funds brought forward	68,324
Total funds carried forward	75,063

6. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2020 and 31 March 2021	2,667
Depreciation	
At 1 April 2020 and 31 March 2021	2,667
Net book value	
At 31 March 2021	-
At 31 March 2020	-

7. Stocks

	2021 £	2020 £
Finished goods	2,500	2,500

8. Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	6,710	36,198
Other debtors	1,730	2,710
	8,440	38,908

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,736	6,291
Other creditors	7,282	6,552
	10,018	12,843

10. Movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	75,063	(6,978)	68,085
TOTAL FUNDS	75,063	(6,978)	68,085

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,546	(101,524)	(6,978)
TOTAL FUNDS	94,546	(101,524)	(6,978)

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	68,324	6,739	75,063
TOTAL FUNDS	68,324	6,739	75,063

10. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,763	(131,024)	6,739
TOTAL FUNDS	137,763	(131,024)	6,739

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	68,324	(239)	68,085
TOTAL FUNDS	68,324	(239)	68,085

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,309	(232,548)	(239)
TOTAL FUNDS	232,309	(232,548)	(239)

11. Related party disclosures

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	50,788	65,866
Subscriptions	25,470	22,780
	76,258	88,646
Other trading activities		
Sales of publications	3,289	9,207
Seminar receipts and sponsorship	5,404	17,215
Royalties	369	755
	9,062	27,177
Charitable activities		
Project development	9,226	16,976
Commissioned work	-	4,964
	9,226	21,940
Total incoming resources	94,546	137,763
Expenditure		
Raising donations and legacies		
Wages	50,671	44,028
Printing costs	2,249	12,405
Conference and seminars	-	2,700
Office costs	10,793	30,217
	63,713	89,350
Charitable activities		
Wages	25,335	22,014
Office costs	3,393	9,707
	28,728	31,721
Support costs		
Governance costs		
Wages	8,445	7,338
Accountancy and legal fees	638	2,615
	9,083	9,953
Total resources expended	101,524	131,024
Net (expenditure)/income	(6,978)	6,739

This page does not form part of the statutory financial statements