

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
Chartered Certified Accountants
21 New Walk
Leicester
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INSTITUTE OF EMPLOYMENT RIGHTS

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INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES 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.

INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

INSTITUTE OF EMPLOYMENT RIGHTS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 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

INSTITUTE OF EMPLOYMENT RIGHTS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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:

A handwritten signature in black ink, appearing to read 'G D Shears', written in a cursive style.

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

INSTITUTE OF EMPLOYMENT RIGHTS

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

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
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

INSTITUTE OF EMPLOYMENT RIGHTS

BALANCE SHEET 31 MARCH 2021

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

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

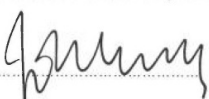
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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

INSTITUTE OF EMPLOYMENT RIGHTS

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
	<u>9,062</u>	<u>27,177</u>

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.

INSTITUTE OF EMPLOYMENT RIGHTS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

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	-

INSTITUTE OF EMPLOYMENT RIGHTS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. Stocks

	2021 £	2020 £
Finished goods	<u>2,500</u>	<u>2,500</u>

8. Debtors: amounts falling due within one year

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

9. Creditors: amounts falling due within one year

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

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	<u>75,063</u>	<u>(6,978)</u>	<u>68,085</u>

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	<u>94,546</u>	<u>(101,524)</u>	<u>(6,978)</u>

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	<u>68,324</u>	<u>6,739</u>	<u>75,063</u>

INSTITUTE OF EMPLOYMENT RIGHTS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

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	<u>137,763</u>	<u>(131,024)</u>	<u>6,739</u>

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	<u>68,324</u>	<u>(239)</u>	<u>68,085</u>

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	<u>232,309</u>	<u>(232,548)</u>	<u>(239)</u>

11. Related party disclosures

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

INSTITUTE OF EMPLOYMENT RIGHTS

**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
	<hr/> 76,258	<hr/> 88,646
Other trading activities		
Sales of publications	3,289	9,207
Seminar receipts and sponsorship	5,404	17,215
Royalties	369	755
	<hr/> 9,062	<hr/> 27,177
Charitable activities		
Project development	9,226	16,976
Commissioned work	-	4,964
	<hr/> 9,226	<hr/> 21,940
Total incoming resources	<hr/> 94,546	<hr/> 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
	<hr/> 63,713	<hr/> 89,350
Charitable activities		
Wages	25,335	22,014
Office costs	3,393	9,707
	<hr/> 28,728	<hr/> 31,721
Support costs		
Governance costs		
Wages	8,445	7,338
Accountancy and legal fees	638	2,615
	<hr/> 9,083	<hr/> 9,953
Total resources expended	<hr/> 101,524	<hr/> 131,024
Net (expenditure)/income	<hr/> (6,978)	<hr/> 6,739