

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  
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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 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 utmost 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.

## **INSTITUTE OF EMPLOYMENT RIGHTS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **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.

## **INSTITUTE OF EMPLOYMENT RIGHTS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **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

**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 29 November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G D Shears', with a long horizontal line extending from the bottom of the signature.

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**

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

The notes form part of these financial statements



# INSTITUTE OF EMPLOYMENT RIGHTS

## BALANCE SHEET 31 MARCH 2022

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

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

- 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 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

## INSTITUTE OF EMPLOYMENT RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 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	<u>331</u>	<u>369</u>
	<u>5,017</u>	<u>9,062</u>

# INSTITUTE OF EMPLOYMENT RIGHTS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 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	<u>3</u>	<u>3</u>

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

### 5. Comparatives for the statement of financial activities

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

**INSTITUTE OF EMPLOYMENT RIGHTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Tangible fixed assets**

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

**7. Stocks**

	2022	2021
	£	£
Finished goods	<u>2,500</u>	<u>2,500</u>

**8. Debtors: amounts falling due within one year**

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

**9. Creditors: amounts falling due within one year**

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

**10. Movement in funds**

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

**INSTITUTE OF EMPLOYMENT RIGHTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. Movement in funds - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	145,507	(129,503)	16,004
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>145,507</u>	<u>(129,503)</u>	<u>16,004</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	75,063	(6,978)	68,085
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,063</u>	<u>(6,978)</u>	<u>68,085</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,546	(101,524)	(6,978)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>94,546</u>	<u>(101,524)</u>	<u>(6,978)</u>

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 £
<b>Unrestricted funds</b>			
General fund	75,063	9,026	84,089
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,063</u>	<u>9,026</u>	<u>84,089</u>

**INSTITUTE OF EMPLOYMENT RIGHTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****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 £
<b>Unrestricted funds</b>			
General fund	240,053	(231,027)	9,026
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>240,053</u>	<u>(231,027)</u>	<u>9,026</u>

**11. Related party disclosures**

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

**INSTITUTE OF EMPLOYMENT RIGHTS**

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

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

This page does not form part of the statutory financial statements