

**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  
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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 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.

## **INSTITUTE OF EMPLOYMENT RIGHTS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **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.

## **INSTITUTE OF EMPLOYMENT RIGHTS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **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:

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 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**

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

The notes form part of these financial statements



# INSTITUTE OF EMPLOYMENT RIGHTS

## BALANCE SHEET 31 MARCH 2023

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

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

- 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 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

## INSTITUTE OF EMPLOYMENT RIGHTS

### 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	<u>273</u>	<u>331</u>
	<u>9,987</u>	<u>5,017</u>

## INSTITUTE OF EMPLOYMENT RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 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	<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	108,734
<b>Charitable activities</b>	
Education	31,756
Other trading activities	<u>5,017</u>
<b>Total</b>	<u>145,507</u>
<b>Expenditure on</b>	
Raising funds	72,927
<b>Charitable activities</b>	
Education	<u>56,576</u>
<b>Total</b>	<u>129,503</u>
<b>NET INCOME</b>	16,004
<b>Reconciliation of funds</b>	
Total funds brought forward	68,085
<b>Total funds carried forward</b>	<u>84,089</u>

# **INSTITUTE OF EMPLOYMENT RIGHTS**

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

### **6. Tangible fixed assets**

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

### **7. Stocks**

	2023	2022
	£	£
Finished goods	<u>2,500</u>	<u>2,500</u>

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

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

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

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

### **10. Movement in funds**

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

# INSTITUTE OF EMPLOYMENT RIGHTS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 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	142,788	(153,055)	(10,267)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,788</u>	<u>(153,055)</u>	<u>(10,267)</u>

### Comparatives for 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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,085</u>	<u>16,004</u>	<u>84,089</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	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>

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 £
<b>Unrestricted funds</b>			
General fund	68,085	5,737	73,822
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,085</u>	<u>5,737</u>	<u>73,822</u>

## INSTITUTE OF EMPLOYMENT RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 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	288,295	(282,558)	5,737
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>288,295</u>	<u>(282,558)</u>	<u>5,737</u>

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

This page does not form part of the statutory financial statements