

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has been called for July, which may offer hope for the labour movement to have some of this dystopian legislation repealed.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.

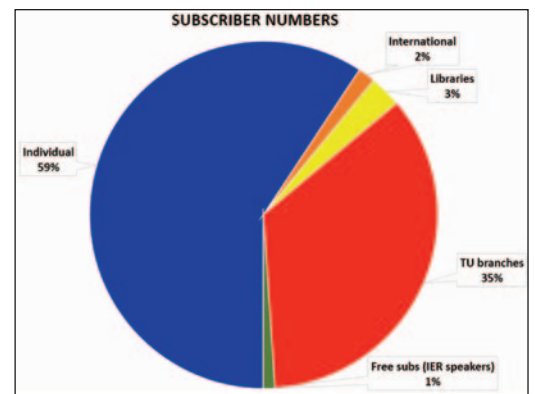
It is as crucial a time as any for the IER to shine a light on the threats to workers' rights, and the potential solutions, to help inform the response needed from the trade union movement, no matter who gets elected in July.

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.

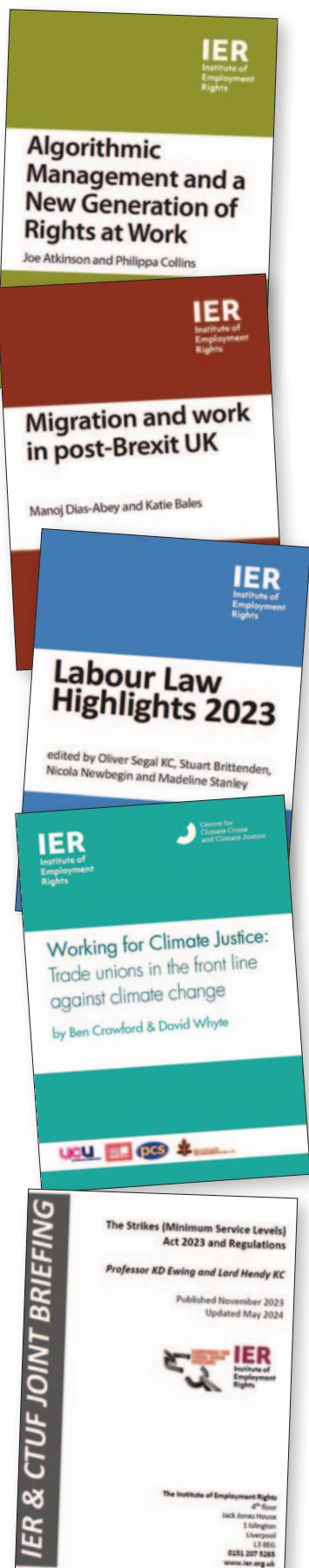
In terms of subscription payment methods, 78 (-11) continue to pay by PayPal. Other payment methods include BACS –23 (-17), cheque – 23 (+10), Direct Debit – 127 (-21), and credit card – 13 (+3).

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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IER
Institute of
Employment
Rights

Publications



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

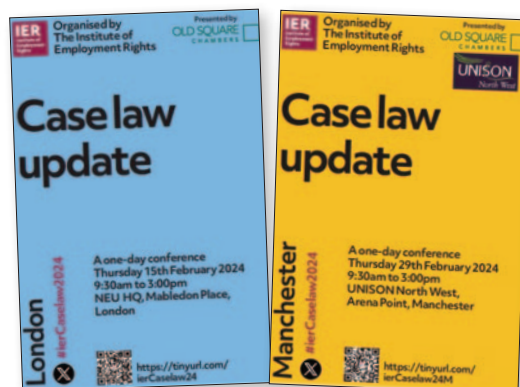
- Employment Law Update 2023 – 16 November 2023, Liverpool
- Employment Law Update 2023 – 22 November 2023, London
- Case Law Update 2024 – 15 February 2024, London
- Case Law Update 2024 – 29 February 2024, Manchester

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

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

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Solicitors

Baroness Christine Blower
Professor Alan Bogg
Amanda Brown
Seamus Colclough *PCS*
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Professor Ruth Dukes
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Jane Peckham *NASUWT*
Laura Pidcock
Hannah Reed *UNITE*
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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 (& refshts)	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**

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INSTITUTE OF EMPLOYMENT RIGHTS

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

INSTITUTE OF EMPLOYMENT RIGHTS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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:

A handwritten signature in black ink, appearing to read 'G D Shears', with a long horizontal flourish extending to the right.

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 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

INSTITUTE OF EMPLOYMENT RIGHTS

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

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

The notes form part of these financial statements

INSTITUTE OF EMPLOYMENT RIGHTS

BALANCE SHEET 31 MARCH 2024

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

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

- 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 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

INSTITUTE OF EMPLOYMENT RIGHTS

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	<u>248</u>	<u>273</u>
	<u>18,647</u>	<u>9,987</u>

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.

INSTITUTE OF EMPLOYMENT RIGHTS

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

4. Staff costs

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

	2024	2023
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 £
Income and endowments from	
Donations and legacies	107,107
Charitable activities	
Education	25,694
Other trading activities	<u>9,987</u>
Total	<u>142,788</u>
Expenditure on	
Raising funds	97,013
Charitable activities	
Education	<u>56,042</u>
Total	<u>153,055</u>
NET INCOME/(EXPENDITURE)	(10,267)
Reconciliation of funds	
Total funds brought forward	84,089
Total funds carried forward	<u>73,822</u>

6. Tangible fixed assets

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

INSTITUTE OF EMPLOYMENT RIGHTS

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

7. Stocks

	2024	2023
	£	£
Finished goods	<u>2,500</u>	<u>2,500</u>

8. Debtors: amounts falling due within one year

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

9. Creditors: amounts falling due within one year

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,822</u>	<u>(1,696)</u>	<u>72,126</u>

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,577</u>	<u>(147,273)</u>	<u>(1,696)</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 2024

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,089</u>	<u>(11,963)</u>	<u>72,126</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	288,365	(300,328)	(11,963)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>288,365</u>	<u>(300,328)</u>	<u>(11,963)</u>

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	<u>23,625</u>	<u>16,085</u>
	123,108	107,107
Other trading activities		
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	<u>248</u>	<u>273</u>
	18,647	9,987
Charitable activities		
Project development	<u>3,822</u>	<u>25,694</u>
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	<u>18,705</u>	<u>21,146</u>
	92,043	97,013
Charitable activities		
Wages	29,923	30,673
Office costs	5,822	6,559
Project costs	<u>6,328</u>	<u>5,945</u>
	42,073	43,177
Support costs		
Governance costs		
Wages	9,974	10,224
Accountancy and legal fees	<u>3,183</u>	<u>2,641</u>
	<u>13,157</u>	<u>12,865</u>
Total resources expended	<u>147,273</u>	<u>153,055</u>
Net expenditure	<u>(1,696)</u>	<u>(10,267)</u>

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**

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Balance Sheet	5
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Detailed Statement of Financial Activities	10

INSTITUTE OF EMPLOYMENT RIGHTS

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

INSTITUTE OF EMPLOYMENT RIGHTS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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:

A handwritten signature in black ink, appearing to read 'G D Shears', with a long horizontal flourish extending to the right.

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 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

INSTITUTE OF EMPLOYMENT RIGHTS

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

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

The notes form part of these financial statements

INSTITUTE OF EMPLOYMENT RIGHTS

BALANCE SHEET 31 MARCH 2024

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

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

- 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 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

INSTITUTE OF EMPLOYMENT RIGHTS

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	<u>248</u>	<u>273</u>
	<u>18,647</u>	<u>9,987</u>

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.

INSTITUTE OF EMPLOYMENT RIGHTS

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

4. Staff costs

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

	2024	2023
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 £
Income and endowments from	
Donations and legacies	107,107
Charitable activities	
Education	25,694
Other trading activities	<u>9,987</u>
Total	<u>142,788</u>
Expenditure on	
Raising funds	97,013
Charitable activities	
Education	<u>56,042</u>
Total	<u>153,055</u>
NET INCOME/(EXPENDITURE)	(10,267)
Reconciliation of funds	
Total funds brought forward	84,089
Total funds carried forward	<u>73,822</u>

6. Tangible fixed assets

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

INSTITUTE OF EMPLOYMENT RIGHTS

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

7. Stocks

	2024	2023
	£	£
Finished goods	<u>2,500</u>	<u>2,500</u>

8. Debtors: amounts falling due within one year

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

9. Creditors: amounts falling due within one year

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,822</u>	<u>(1,696)</u>	<u>72,126</u>

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,577</u>	<u>(147,273)</u>	<u>(1,696)</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 2024

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,089</u>	<u>(11,963)</u>	<u>72,126</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	288,365	(300,328)	(11,963)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>288,365</u>	<u>(300,328)</u>	<u>(11,963)</u>

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	<u>23,625</u>	<u>16,085</u>
	123,108	107,107
Other trading activities		
Sales of publications	6,380	5,274
Seminar receipts and sponsorship	12,019	4,440
Royalties	<u>248</u>	<u>273</u>
	18,647	9,987
Charitable activities		
Project development	<u>3,822</u>	<u>25,694</u>
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	<u>18,705</u>	<u>21,146</u>
	92,043	97,013
Charitable activities		
Wages	29,923	30,673
Office costs	5,822	6,559
Project costs	<u>6,328</u>	<u>5,945</u>
	42,073	43,177
Support costs		
Governance costs		
Wages	9,974	10,224
Accountancy and legal fees	<u>3,183</u>	<u>2,641</u>
	<u>13,157</u>	<u>12,865</u>
Total resources expended	<u>147,273</u>	<u>153,055</u>
Net expenditure	<u>(1,696)</u>	<u>(10,267)</u>

This page does not form part of the statutory financial statements