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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Independent Workers' Union of Great Britain (IWGB)				
Year ended:	31 December, 2014				
List no:	814				
Head or Main Office:	80 Lambs Conduit Street London WC1N 3LQ				
Website address (if available)	iwgb.org.uk				
Has the address changed during the year to which the return relates?	<table><tr><td>Yes</td><td><input checked="" type="checkbox"/></td><td>No</td><td><input type="checkbox"/></td></tr></table> (Click the appropriate box)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
General Secretary:	Alberto Durango				
Telephone Number:	07884553443				
Contact name for queries regarding	Jason Moyer-Lee				
Telephone Number:	07771783094				
E-mail:	Jasonmoyer-lee@iwgb.org.uk				

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

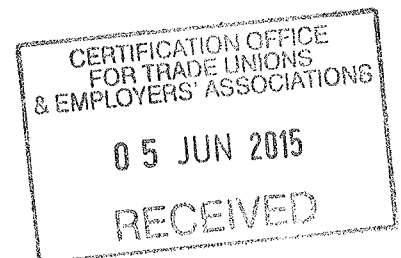
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

## Annex A: Officers in Post at end of 2014

<b>Post*</b>	<b>Officer</b>
General Secretary	Alberto Durango
President	Jason Moyer-Lee
Vice-President	Daniel Cooper
Treasurer	Yvette Bailey
University of London Branch Chair	Henry Chango Lopez
University of London Branch Secretary	Catherine Morrissey
Cleaners and Facilities Branch Chair	Marlene Jimenez
Cleaners and Facilities Branch Secretary	Marycarmen Morales
Couriers and Logistics Branch Chair	Margaret Dewhurst
Couriers and Logistics Branch Secretary	Jonathan Katona
South West Branch Chair	Billy Tonner

\*All posts in this list are automatically members of the National Executive Committee

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	185	0	0	0	<b>185</b>
FEMALE	220	0	0	0	<b>220</b>
TOTAL	405	0	0	0	<b>405</b>

Number of members included in totals box 'A' above for whom no home or authorised address is held:

	0
Number of members at end of year contributing to the General Fund	405

## OFFICERS IN POST

(see note 12)

**Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.**

## RETURN OF CHANGE OF OFFICERS

**Please complete the following to record any changes of officers during the twelve months covered by this return.**

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
General Secretary	Chris Ford	Alberto Durango	26 April, 2014
President	Alberto Durango	Jason Moyer-Lee	26 April, 2014
Vice-President	Jason Moyer-Lee	Daniel Cooper	26 April, 2014
	Liliana Chavez	Jason Moyer-Lee	March 2014
Treasurer	Liliana Chavez	Yvette Bailey	March 2014

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	X
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If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		25,986.05
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		25,986.05
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	24264.14	
<b>Total of other income (as at page 4)</b>		24,264.14
		<b>TOTAL INCOME</b>
		50,250.19
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>	21,845.40	
<b>Administrative expenses (as at page 10)</b>	28,943.29	
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		50,788.69
<b>Taxation</b>		0.00
		<b>TOTAL EXPENDITURE</b>
		50,788.69
		Surplus (deficit) for year
		(538.50)
		Amount of general fund at beginning of year
		10,275.57
		Amount of general fund at end of year
		9,737.07

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies	0.00	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		0.00
<b>Other income</b>		
Donations from individuals	8,226.74	
Donations from organisations	8,044.93	
Bank credit interest	11.84	
Own account credit	7,473.59	
Misc. credits	507.04	
<b>TOTAL OTHER INCOME</b>		24,264.14
<b>TOTAL OF ALL OTHER INCOME</b>		24,264.14

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	3,552.03	<b>brought forward</b>	4,184.15
		Education and Training services	0.00
Representation – Non Employment Related Issues	0.00		
		Negotiated Discount Services	0.00
Communications	632.12		
		Salary Costs	0.00
Advisory Services	0.00		
		Other Benefits and Grants (specify)	
		Strike pay	10,684.84
Dispute Benefits	0.00	Room booking	3,100.00
		Social events	4,089.6
		Strike and protest expenses	2,065.81
		Donation to SOAS cleaners’ campaign	100
		Members card	411
Other Cash Payments	0.00		
<b>carried forward</b>	4,184.15	<b>Total (should agree with figure in General Fund)</b>	<b>21,845.40</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
<b>Number of members contributing at end of year</b>			

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
<b>Number of members contributing at end of year</b>			

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	
Salaries and Wages included in above	£
Accounting/ auditors fees	1,245.00
Legal and Professional fees	9,952.95
Occupancy costs	6,340.07
Stationery, printing, postage, telephone, etc.	1,902.23
Expenses of Executive Committee (Head Office)	5,021.65
Expenses of conferences	
Other administrative expenses (specify)	
Certificate of independence application	4,066.00
Miscellaneous	415.39
<b>Other Outgoings</b>	
Interest payable:	0.00
Bank loans (including overdrafts)	0
Mortgages	0
Other loans	0
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	28,943.29
Charged to:	
General Fund (Page 3)	28,943.29
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	28,943.29

## ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions s £	Description	Value £	

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	

**BALANCE SHEET as at** 31 December 2014

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		0.00
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	2,700.00	
	Cash at bank and in hand	8,282.07	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		10,982.07
	<b>TOTAL ASSETS</b>		10,982.07
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		1,245.00
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		1,245.00
	<b>TOTAL NET ASSETS</b>		9,737.00

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold £				
<b>Cost or Valuation</b>						
At start of year						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
<b>Net book value at end of year</b>						
<b>Net book value at end of previous year</b>						

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
<b>UNQUOTED</b> Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

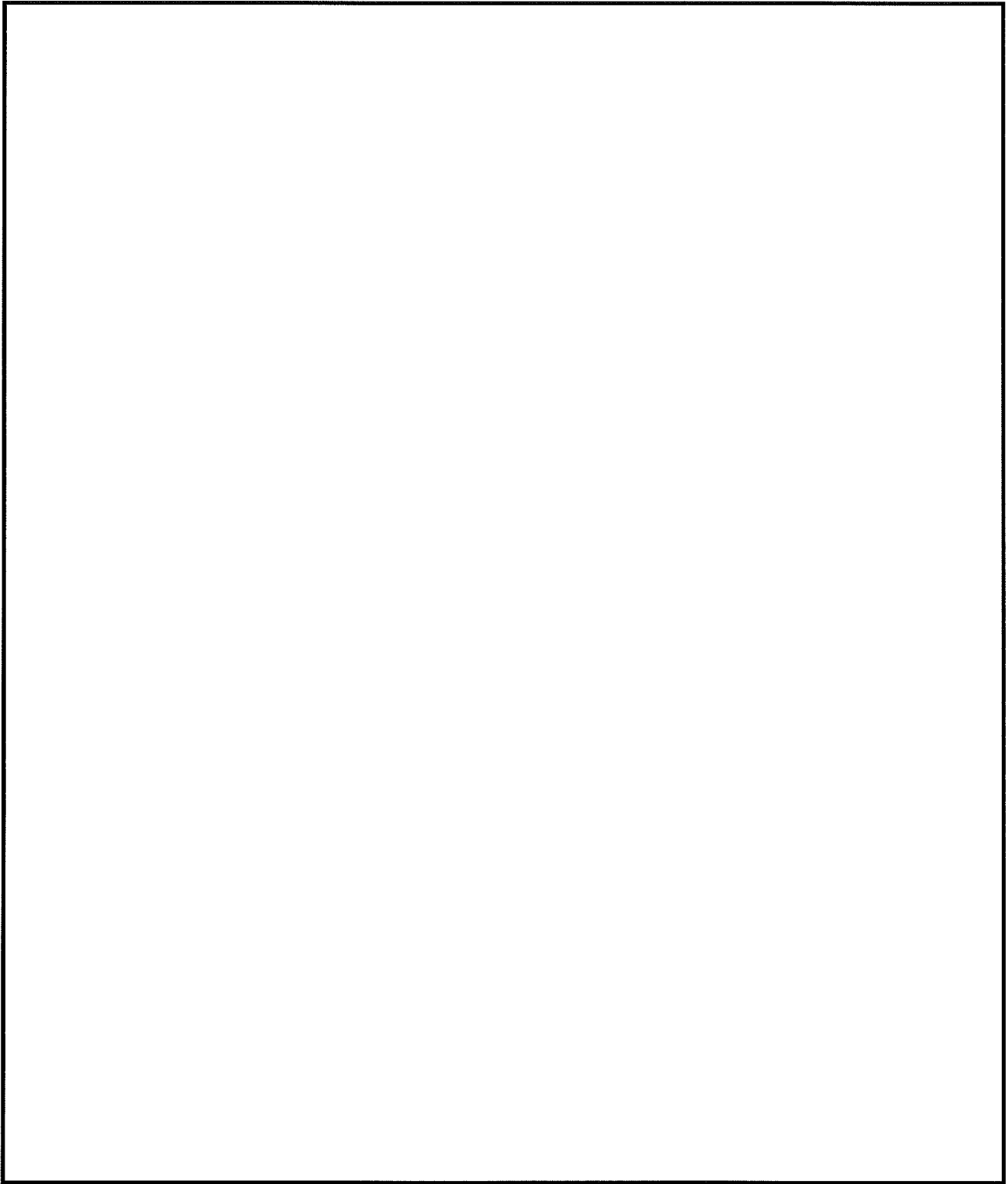
(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	25,986.05		25,986.05
From Investments	0.00		0.00
Other Income (including increases by revaluation of assets)	24,264.14		24,264.14
<b>Total Income</b>	50,250.19		50,250.19
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	50,788.69		50,788.69
<b>Funds at beginning of year</b> (including reserves)	10,275.57		10,275.57
<b>Funds at end of year</b> (including reserves)	9,737.07		9,737.07
<b>ASSETS</b>			
Fixed Assets			0.00
Investment Assets			0.00
Other Assets			10,982.07
<b>Total Assets</b>			10,982.07
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			1,245.00
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			9,737.07

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.



# ACCOUNTING POLICIES

(see notes 74 and 75)

**Basis of preparation of financial statements:**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective from March 2008) and include the results of the union's operations.

-Valuation of assets: we have set £500 threshold. All of the physical assets the union has are either second hand or donated furniture or purchased items worth less than £500. Therefore total assets consist purely of cash at hand in the bank and sundry debtors.

-There was a small petty cash account at the beginning of the accounting period; however there were not good records of this money. Therefore there will be very minor differences in the receipts on record and the bank statements. The vast majority of the incomings and outgoings of the union in this period was through the two bank accounts.

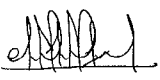
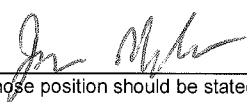
-There are two bank accounts for the union- one for the University of London Branch and the other is a combined account for the Cleaners and Facilities Branch and Central Union. However, the union only has one Executive Committee and the accounts serve similar purposes so we have classified them (on the advice of the Certification Office) as one General Fund.

-The members of the Executive Committee for the bulk of the period were Alberto Durango, Jason Moyer-Lee, and Yvette Bailey. However these members did not have salaries so all of their expenses (mainly for transportation) have been filed under the administrative category of "Expenses of Executive Committee"

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

**including the accounts and balance sheet contained in the return.**

Secretary's Signature: _____  Name: _____ Alberto Durango _____  Date: _____ 3 June 2015 _____		_	Chairman's Signature: _____ (or other official whose position should be stated)		_
		Name: _____ Jason Moyer-Lee (President) _____			
		Date: _____ 3 June 2015 _____			

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?  
(See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.  
(See section 36(4) of the 1992 Act set out in rule 83)

YES

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

1992

# AUDITOR'S REPORT (continued)

The Auditors Report to the Independent Workers of Great Britain

We have audited the financial statements – the General Fund on page 3 and notes on pages 4,5 &10, the Balance sheet on page 13 and the Summary sheet on page 17 and the notes on pages 18 & 19 under Section 36 of the Trade Union and Labour Relations (Consolidation) Act.

It is the duty of the trade union under section 28:

A trade union shall –

- (a) Cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and
- (b) Establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

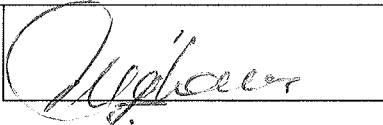
It is our duty as the auditor in preparing our report to carry out such investigations as will enable us to form an opinion as to –

- (a) whether the trade union has kept proper accounting records in accordance with the requirements of section 28.
- (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section, and
- (c) whether the accounts *to which the report relates agree with the accounting records.*

We have carried an examination of the books, records and obtained information and explanations from the officers of the union and are satisfied. The annual return is in agreement with the financial statements.

In our opinion, the report shows a true and fair view of the position of the General Fund, Balance sheet and Summary sheet as at 31 December 2014.



Signature(s) of auditor or auditors:		
Name(s):	Festus Ughaonu	
Profession(s) or Calling(s):	Auditor	
Address(es):	1 ST MARK STREET LONDON E1 8DA	
Date:	03 June 2015	
Contact name and telephone number:	Festus Ughaonu 0207 264 1942	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.