

**Form AR21**  
**Trade Union and Labour Relations (Consolidation) Act 1992**

**Trade Union's details**

Name of Trade Union:

INDEPENDENT WORKERS UNION OF GREAT BRITAIN

Year ended:

31 DECEMBER 2018

List number:

814

Head or Main Office address:

ROOM 1  
ST MARGARET'S HOUSE  
15 OLD KORD ROAD  
BETHNAL GREEN  
LONDON E2 9PJ

Has the address changed during the year to which the return relates?

Yes

No

(MAY 2014)  
(Tick as appropriate)

Website address (if available)

IWGB.ORG.UK

General Secretary:

DR JASON MOWER-LEE

Telephone Number:

0203 538 3720

Contact name for queries regarding the completion of this return:

JAMES TIPLADY

Telephone Number:

07743 071 922

E-mail:

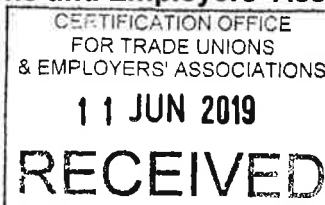
JAMESTIPLADY@IWGB.CO.UK

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: 0330 109 3602.

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, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.



**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	2390				
Female	1420				
Total	3810				A 3810

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

3810

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

**Change of officers**

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

--

and names:

--

## Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
JASON MOYER-LEE	GENERAL SECRETARY
HENRY CHANGO LOPEZ	PRESIDENT
MAX DEWHURST	VICE-PRESIDENT
JAMES TIPLADY	TREASURER
CATHERINE MORRISSEY	WOMEN'S OFFICER

**General fund**  
(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		250,220
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		250,220
<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)	200,746	
<b>Total of other income (as at page 4)</b>		200,746
		<b>Total income</b>
		450,966
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>	84,104	
<b>Administrative expenses (as at page 10)</b>	271,467	
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		355,571
<b>Taxation</b>		
		<b>Total expenditure</b>
		355,571
		95,395
Amount of general fund at beginning of year		43,990
Amount of general fund at end of year		139,385

**Analysis of income from federation and other bodies and other income**  
(see notes 19 and 20)

Description	£	£
<b>Federation and other bodies</b>		
<b>Total federation and other bodies</b>		
<b>Other income</b> Grants and donations	200,746	
<b>Total other income</b>		240,746
<b>Total of all other income</b>		240,746

## Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	20,231	<b>brought forward</b>	51,176
		Education and Training services	391
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Legal settlement	30,945		
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		Strike and protest expenses	32,537
Other Cash Payments			
<b>carried forward</b>	51,176	<b>Total (should agree with figure in General Fund)</b>	84,104

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

<b>Fund 2</b>		<b>Fund Account</b>	
<b>Name:</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>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 21 to 23)

<b>Fund 4</b>	<b>Fund Account</b>
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<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 21 to 23)

<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>		

**Political fund account**

(see notes 24 to 33)







## Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000  
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
<b>Total</b>			









**Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992**

**For expenditure not falling within section 72(1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	<b>£</b>
<p align="right">Total Total expenditure</p>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	<b>£</b>
<p align="right">Total Total expenditure</p>	
(c) the total amount of all other money expended	<b>£</b>
<p align="right">Total Total expenditure</p>	

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		221,039
Salaries and Wages included in above	£210,291	
Auditors' fees		1,500
Legal and Professional fees		
Occupancy costs		18,005
Stationery, printing, postage, telephone, etc.		26,081
Expenses of Executive Committee (Head Office)		3,020
Expenses of conferences		
Other administrative expenses (specify)		
Social events		1,822
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	271,467
Charged to:	General Fund (Page 3)	271,467
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	271,467



## Analysis of investment income

(see notes 47 and 48)

	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 2018

(see notes 49 to 52)

**Balance sheet as at**

31 December 2018

(see notes 49 to 52)

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>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	87,588	
	Cash at bank and in hand	79,145	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		166,733
	<b>Total assets</b>		166,733
	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		5,060
	Sundry creditors		4,695
	Accrued expenses		17,593
	Provisions		
	Other liabilities		
	<b>Total liabilities</b>		27,348
	<b>Total assets</b>		139,385

## Fixed assets account

(see notes 53 to 57)

	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/Transfers At end of year						
<b>Accumulated Depreciation</b> At start of year Charges for year Disposals Revaluation/Transfers At end of year						
Net book value at end of year						
Net book value at end of previous year						

## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
<b>Total quoted (as Balance Sheet)</b>		

	Market Value of Quoted Investment		
<b>Unquoted</b>	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	<b>Total unquoted</b> (as Balance Sheet)		
	Market Value of Unquoted Investments		

**Analysis of investment income (controlling interests)**  
(see notes 60 and 61)

<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)		

Are the shares which are controlled **by** the union registered in the names of the union's trustees?

YES

NO

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b>			
(including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			



**Summary sheet**  
(see notes 62 to 73)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>	250,220		250,220
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	200,746		200,746
<b>Total Income</b>	450,966		450,966
<b>Expenditure</b> (including decreases by revaluation of assets)	355,576		355,576
<b>Total Expenditure</b>	355,576		355,576
<b>Funds at beginning of year</b> (including reserves)	43,990		43,990
<b>Funds at end of year</b> (including reserves)	139,385		139,385
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		166,733
	<b>Total Assets</b>		166,733
<b>Liabilities</b>			
	<b>Total Liabilities</b>		27,348
<b>Net assets (Total Assets less Total Liabilities)</b>			139,385

## Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES  NO

If Yes How many ballots were held: 6

a) For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot 3

Number of votes cast in the ballot 3

Number of Individuals answering "Yes" to the question 2<sup>1</sup>

Number of Individuals answering "No" to the question 1<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned 0<sup>3</sup>

\* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N

### Ballot 2

Number of individuals who were entitled to vote in the ballot 58

Number of votes cast in the ballot 36

Number of Individuals answering "Yes" to the question 35<sup>1</sup>

Number of Individuals answering "No" to the question 1<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned 0<sup>3</sup>

\* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N

For additional ballots please continue on next page

**Ballot 3**

Number of individuals who were entitled to vote in the ballot 81

Number of votes cast in the ballot 45

Number of Individuals answering "Yes" to the question 45<sup>1</sup>

Number of Individuals answering "No" to the question 0<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned 0<sup>3</sup>

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N

**Ballot 4**

Number of individuals who were entitled to vote in the ballot 56

Number of votes cast in the ballot 32

Number of Individuals answering "Yes" to the question 29<sup>1</sup>

Number of Individuals answering "No" to the question 3<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned 0<sup>3</sup>

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N

**Ballot 5**

Number of individuals who were entitled to vote in the ballot 74

Number of votes cast in the ballot 48

Number of Individuals answering "Yes" to the question 48<sup>1</sup>

Number of Individuals answering "No" to the question 0<sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned 0<sup>3</sup>

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  Y /  N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?  Y /  N

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot  Y /  N

**Use a continuation sheet if necessary**

CONTINUATION SHEET for:  
INFORMATION ON INDUSTRIAL  
ACTION BALLOTS

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BALLOT 6

ENTITLED TO VOTE	:	4
VOTED FOR "YES"	:	2
VOTED FOR "NO"	:	1
BALLOTS SPOILED	:	0
VOTED CAST	:	3
> 50%	:	YES
§ 226 (13) APPLIES	:	NO

## Information on Industrial action

(see note 81)

**\*Categories of Nature of Trade Dispute :**

- A: terms and conditions of employment, or the physical conditions in which any workers are required to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken: 25/01/2018  
 3. Number of days of industrial action: 1  
 4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken: 25/04/2018 - 26/04/2018  
 3. Number of days of industrial action: 2  
 4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken: 06/06/2018  
 3. Number of days of industrial action: 1  
 4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

- A  B  C  D  E  F  G

2. Dates of the industrial action taken: 30/10/2018

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

- A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

- A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

- A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

- A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

**Notes to the accounts**

(see notes 82 and 83)

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



See accounts attached

**Accounting policies**  
(see notes 84 and 85)

See accounts attached

**Signatures to the annual return**  
(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: JANE MYSTER-LEE Date: 11/06/2019	Chairman's Signature: (or other official whose position should be stated)  Name: JAMES TIPLADY (TREASURER) Date: 10/06/2019
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**Checklist**

(see notes 88 and 89)  
(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	



## Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

See attached accounts.

2. 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 note 92)

See attached accounts.

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

## Auditor's report (continued)

See accounts attached

Signature(s) of auditor or auditors:	Averillo & Associates	
Name(s):	Averillo & Associates	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	16 South End Croydon CR0 1DN	
Date	5 June 2019	
Contact name for enquiries and telephone number:	P M Nellemose 0208 686 6366	

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

**Membership audit certificate**  
**made in accordance with section 24ZD of the**  
**Trade Union and Labour Relations (Consolidation) Act 1992**  
*(See notes 97 to 103)*

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

**Membership audit certificate**  
**Section one**

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.


**Membership audit certificate**  
**Section two**

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:

Signature	
Name	JAMES TIPLADY
Office held	TREASURER
Date	10/06/2019

**REPORT OF THE OFFICERS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018  
FOR  
INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

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**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**UNION INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**OFFICERS:**

J A Moyer-Lee - General Secretary  
H C Lopez - President  
M Dewhurst - Vice president  
J Tiplady - Treasurer  
C Morrissey - Women's Officer

**REGISTERED OFFICE:**

Room 1 St Margaret's House  
15 Old Ford Road  
London  
E2 9PJ

**REGISTERED NUMBER:**

814

**AUDITORS:**

Averllo & Associates  
Chartered Accountants  
and Registered Auditors  
16 South End  
Croydon  
Surrey  
CR0 1DN

**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**REPORT OF THE OFFICERS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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The officers present their report with the financial statements of the union for the year ended 31 December 2018.

**OFFICERS**

The officers shown below have held office during the whole of the period from 1 January 2018 to the date of this report.

J A Moyer-Lee  
H C Lopez  
M Dewhurst  
J Tiplady  
C Morrissey

**STATEMENT OF OFFICERS' RESPONSIBILITIES**

The officers are responsible for preparing the Report of the Officers and the financial statements in accordance with applicable law and regulations.

Union law requires the officers to prepare financial statements for each financial year. Under that law the officers have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the union and of the profit or loss of the Union for that period. In preparing these financial statements, the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

The officers are responsible for keeping adequate accounting records that are sufficient to show and explain the union's transactions and disclose with reasonable accuracy at any time the financial position of the union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidated) Act 1992. They are also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the officers are aware, there is no relevant audit information of which the union's auditors are unaware, and each officer has taken all the steps that he or she ought to have taken as an officer in order to make himself or herself aware of any relevant audit information and to establish that the union's auditors are aware of that information.

**ON BEHALF OF THE OFFICERS:**

  
.....  
J A Moyer-Lee - General Secretary

Date: 5<sup>th</sup> June 2019



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

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We have audited the financial statements for the year ended 31 December 2018 which comprise the Balance Sheet, the Profit and Loss Account and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the members as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trade Union and the members as a body, for our audit work, for this report, or for the opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF OFFICERS AND THE AUDITORS**

As explained more fully in the Statement of Officers' Responsibilities set out on page 2, the Union's Officers are responsible for the preparation of the financial statements and the Annual Return and for being satisfied that they give a true and fair view. Our responsibility is to audit and to express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Audit Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENT**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Union's Officers and the overall presentation of the financial statements.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements

- give a true and fair view of the state of the union's affairs as at 31 December 2018 and of its surplus then ended;
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidated) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of the legislation; or
- a satisfactory system of control over its transaction have not been maintained by the union in accordance with the requirements of the legislation: or
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purpose of our audit.

*Peter Nellemose*

Peter Nellemose (Senior Statutory Auditor)  
for and on behalf of Averillo & Associates  
Chartered Accountants  
and Registered Auditors  
16 South End  
Croydon  
Surrey  
CR0 1DN

Date: .....5.....June 2019

**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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	Notes	2018 £	2017 £
<b>TURNOVER</b>		450,966	186,514
Administrative expenses		<u>(355,576)</u>	<u>(165,996)</u>
<b>OPERATING PROFIT</b>	3	95,390	20,518
Interest receivable and similar income		<u>5</u>	<u>-</u>
<b>PROFIT BEFORE TAXATION</b>		95,395	20,518
Tax on profit		<u>-</u>	<u>-</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u>95,395</u>	<u>20,518</u>

The notes form part of these financial statements

**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN (REGISTERED NUMBER: 814)**

**BALANCE SHEET  
31 DECEMBER 2018**

	Notes	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Debtors	4	87,588	18,918
Cash at bank		<u>79,145</u>	<u>48,639</u>
		166,733	67,557
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>27,348</u>	<u>23,567</u>
<b>NET CURRENT ASSETS</b>		<u>139,385</u>	<u>43,990</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>139,385</u>	<u>43,990</u>
<b>RESERVES</b>			
General fund		<u>139,385</u>	<u>43,990</u>
		<u>139,385</u>	<u>43,990</u>

The financial statements were approved by the Officers on 5 June 2019 and were signed on its behalf by:

  
.....  
J A Moyer-Lee - General Secretary

  
.....  
J Tiplady - Treasurer

**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and have been prepared under the historical cost convention.

**Income**

Income consists of members contributions, grants and donations. Grants receivable are credited to income in the year in which they are received. Grants received in respect of future periods or future expenditure are credited to deferred income..

**2. EMPLOYEES AND OFFICERS**

The average number of employees during the year was 10 (2017 - 4).

**3. OPERATING PROFIT**

The operating profit is stated after charging:

	2018 £	2017 £
Auditors' remuneration	<u>1,500</u>	<u>1,080</u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	83,775	11,792
Other debtors	-	3,313
Prepayments	<u>3,813</u>	<u>3,813</u>
	<u>87,588</u>	<u>18,918</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	4,695	2,714
Social security and other taxes	5,060	3,714
Accruals and deferred income	<u>17,593</u>	<u>17,139</u>
	<u>27,348</u>	<u>23,567</u>

**INDEPENDENT WORKERS' UNION  
OF GREAT BRITAIN**

**DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018		2017	
	£	£	£	£
<b>Turnover</b>				
Contributions and subscriptions	250,220		123,655	
Trust for London	48,500		16,439	
Donations	40,730		33,533	
Crowdfunding	39,683		-	
Paul Hamlyn Trust	53,500		-	
London Legal Support Trust	<u>18,333</u>		<u>12,887</u>	
		450,966		186,514
<b>Other Income</b>				
Deposit account interest		<u>5</u>		<u>-</u>
		450,971		186,514
<b>Expenditure</b>				
Occupancy	18,005 ✓		15,289	
Salaries	210,291 ✓		88,347	
Strike and protest expenses	32,537 ✓		15,588	
Social events	1,822 ✓		264	
Travel and other staff expenses	10,748 ✓		5,109	
Other administration	8,461 ✓		7,135	
Telephone, postage and stationery	17,625 ✓		9,199	
Education and training	391 ✓		3,244	
Executive Committee expenses	3,020 ✓		1,353	
Legal and professional	20,231 ✓		19,388	
Legal settlement	30,945 ✓		-	
Auditors' remuneration	<u>1,500</u> ✓		<u>1,080</u>	
		<u>355,576</u>		<u>165,996</u>
<b>NET PROFIT</b>		<u>95,395</u>		<u>20,518</u>