

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				
Year ended:	31 st December 2019				
List no:	814T				
Head or Main Office address:	Room 1				
	St Margaret's House				
	15 Old Ford Road				
	London				
Postcode	E2 9PJ				
Website address (if available)	https://iwgb.org.uk/				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Dr Jason Moyer-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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	3,156				3,156
Female	1,448				1,448
Other	19				19
Total	4,623	0	0	0	A 4,623

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

4,623

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

0

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
BAME Officer		Muhumed Ali	8 th June 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		465,135
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		465,135
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	258,412	
Total of other income (as at page 4)		258,412
		Total income
		723,547
		Interfund Transfers IN
Expenditure		
Benefits to members (as at page 5)		11,460
Administrative expenses (as at page 10)		623,954
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		0
Taxation		
		Total expenditure
		635,414
		Interfund Transfers OUT
		Surplus (deficit) for year
		88,133
Amount of general fund at beginning of year		139,385
Amount of general fund at end of year		227,518

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	0
Any Other Sources	
Grants and donations	258,299
Deposit account interest	113
Total other sources	258,412
Total of all other income	258,412

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	0
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	250
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Social events	1,846
		Strike and protest expenses	9,364
carried forward	0	Total (should agree with figure in General Fund)	11,460

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

Fund 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	0
		Total income	0

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		0
	Expenditure B (as at page ii)		0
	Expenditure C (as at page iii)		0
	Expenditure D (as at page iv)		0
	Expenditure E (as at page v)		0
	Expenditure F (as at page vi)		0
	Non-political expenditure (as at page vii)		0
		Total expenditure	0
		Surplus (deficit) for year	0
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	0
		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 contribute to the political fund	

Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	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	
Expenditure	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	
		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	

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		£

Total expenditure 0

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one		£

Total expenditure 0

(c) the total amount of all other money expended		£

Total expenditure 0

Total of all expenditures 0

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)			
	0		0
		Total investment income	0
		Credited to:	
		General Fund (Page 3)	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		Political Fund	0
		Total Investment Funds	0

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year						0
Additions						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
Accumulated Depreciation						
At start of year						0
Charges for year						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
Net book value at end of year	0	0	0	0	0	0
Net book value at end of previous year						0

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)		
Total quoted (as Balance Sheet)	0	0
Market Value of Quoted Investment	0	0
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	0	0
Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	465,135	0	465,135
From Investments	0	0	0
Other Income (including increases by revaluation of assets)	258,412	0	258,412
Total Income	723,547	0	723,547
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	635,414	0	635,414
Funds at beginning of year (including reserves)	139,385	0	139,385
Funds at end of year (including reserves)	227,518	0	227,518
Assets			
Fixed Assets			0
Investment Assets			0
Other Assets			351,056
Total Assets			351,056
Liabilities			
Total Liabilities			123,538
Net Assets (Total Assets less Total Liabilities)			227,518

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		
If Yes How many ballots were held:		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	3
1-3 should total "Number of votes cast"		
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		0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
Ballot 2		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned	0	3
1-3 should total "Number of votes cast"		
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		0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
Ballot 3		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned		3
1-3 should total "Number of votes cast"		
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		0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action Ballots									
Name of Organisation:		Independent Workers' Union of Great Britain			Reporting Period		1st January – 31st December 2019		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u> <th colspan="4">For each ballot held please complete the information below</th>		For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>11</u>					
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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?	Does 226(2B) of the 1992 Act apply to this ballot?	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?	
1	10	9	9	0	0	Yes	No	N/A	
2	120	80	79	1	0	Yes	No	N/A	
3	165	101	99	2	0	Yes	No	N/A	
4	18	15	12	3	0	Yes	No	N/A	
5	67	45	43	1	1	Yes	No	N/A	
6	42	22	21	1	0	Yes	No	N/A	
7	4	2	2	0	0	Yes	No	N/A	
8	66	52	44	8	0	Yes	No	N/A	
9	66	52	45	5	2	Yes	No	N/A	
10	40	32	29	3	0	Yes	No	N/A	
11	49	35	32	3	0	Yes	No	N/A	

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

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

See accounts attached

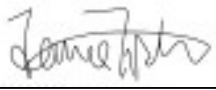
Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:		Name:	James Tiplady (Treasurer)
Date:		Date:	2 nd August 2020

Checklist

(see notes 88 to 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 2 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 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	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"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

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)

Please explain in your report overleaf or attached

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

Surrey

Postcode

CR0 1DN

Date

24-Jul-20

Contact name for inquiries and telephone number:

0208 686 6366

N.B. When notes to the account 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?

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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

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

If "No" Please explain below:

Signature	
Name	James Tiplady
Office held	Treasurer
Date	2 nd August 2020

**REPORT OF THE OFFICERS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
INDEPENDENT WORKERS' UNION
OF GREAT BRITAIN**

INDEPENDENT WORKERS' UNION
OF GREAT BRITAIN

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FOR THE YEAR ENDED 31 DECEMBER 2019

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INDEPENDENT WORKERS' UNION
OF GREAT BRITAIN

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2019

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: Averillo & 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 2019**

The officers present their report with the financial statements of the union for the year ended 31 December 2019.

OFFICERS

The officers shown below have held office during the year to the date of this report.

J A Moyer-Lee
H C Lopez
M Dewhurst
J Tiplady
C Morrissey
M Ali (resigned February 2020)

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 (Consolidation) 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: ~~24~~³¹ July 2020

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

Independent Auditor's Report to the Members of Independent Workers' Union of Great Britain

Opinion

We have audited the financial statements of the Independent Workers' Union of Great Britain (the "Union") for the year ended 31 December 2019 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements including a summary of significant accounting policies. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Unions' affairs as at 31 December 2019 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade union and Labour Relations (Consolidation) Act 1992.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to the audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the Officers use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the Officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Officers are responsible for the other information. The other information comprises the information included in the report of the Officers, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified any material misstatements in the financial report.

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

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

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Officers

As explained more fully in the Statement of Officers' Responsibilities, the Officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Officers are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Officers either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statement is located on the Financial Reporting Councils website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Independent Workers' Union of Great Britain, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the union 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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

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: 24 July 2020

INDEPENDENT WORKERS' UNION
OF GREAT BRITAIN

INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	2018 £
TURNOVER		723,434	450,966
Administrative expenses		<u>(635,414)</u>	<u>(355,576)</u>
OPERATING PROFIT	3	88,020	95,390
Interest receivable and similar income		<u>113</u>	<u>5</u>
PROFIT BEFORE TAXATION		88,133	95,395
Tax on profit		<u>-</u>	<u>-</u>
PROFIT FOR THE FINANCIAL YEAR		<u>88,133</u>	<u>95,395</u>

The notes form part of these financial statements

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

BALANCE SHEET
31 DECEMBER 2019

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	4	46,887	87,588
Cash at bank		<u>304,169</u>	<u>79,145</u>
		351,056	166,733
CREDITORS			
Amounts falling due within one year	5	<u>123,538</u>	<u>27,348</u>
NET CURRENT ASSETS		<u>227,518</u>	<u>139,385</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>227,518</u>	<u>139,385</u>
RESERVES			
General fund		<u>227,518</u>	<u>139,385</u>
		<u>227,518</u>	<u>139,385</u>

The financial statements were approved by the Officers and authorised for issue on 24 July 2020 and were signed on its behalf by:


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


.....
J Tiplady - Treasurer

The notes form part of these financial statements

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" The financial statements 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 20 (2018 - 10).

3. OPERATING PROFIT

The operating profit is stated after charging:

	2019	2018
	£	£
Auditors' remuneration	<u>1,500</u>	<u>1,500</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	46,887	83,775
Prepayments	-	<u>3,813</u>
	<u>46,887</u>	<u>87,588</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	-	4,695
Social security and other taxes	8,808	5,060
Accruals and deferred income	<u>114,730</u>	<u>17,593</u>
	<u>123,538</u>	<u>27,348</u>

Where grants are received to meet the cost of employing staff for a specific purpose, the grant is matched against the relevant expenditure and any difference included as deferred income.

INDEPENDENT WORKERS' UNION
OF GREAT BRITAIN

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019		2018	
	£	£	£	£
Turnover				
Contributions and subscriptions	465,135		250,220	
Trust for London	39,561		48,500	
Donations	63,308		40,730	
Crowdfunding	28,047		39,683	
Paul Hamlyn Trust	42,308		53,500	
London Legal Support Trust	10,000		18,333	
Open Society Foundation	36,196		-	
Unbound Philanthropy	23,043		-	
International Transport Workers Federation	15,836		-	
		723,434		450,966
Other income				
Deposit account interest		113		5
		723,547		450,971
Expenditure				
Occupancy	36,344		18,005	
Salaries	443,148		210,291	
Strike and protest expenses	9,364		32,537	
Social events	1,846		1,822	
Travel and other staff expenses	48,282		10,748	
Other administration	27,331		8,461	
Telephone, postage and stationery	34,208		17,625	
Education and training	250		391	
Executive Committee expenses	-		3,020	
Conferences	27,469		-	
Legal and professional	5,672		20,231	
Legal settlement	-		30,945	
Auditors' remuneration	1,500		1,500	
		635,414		355,576
NET PROFIT		<u>88,133</u>		<u>95,395</u>

This page does not form part of the statutory financial statements