

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 December 2024				
List no:	814				
Head or Main Office address:	Room 1 St Margaret's House				
	15 Old Ford Road				
	Cambridge Heath				
	London				
Postcode	E2 9PJ				
Website address (if available)	www.iwgb.org.uk				
Has the address changed during the year to which the return relates?	Yes		No	X	('X' in appropriate box)
General Secretary:	Henry Chango-Lopez				
Telephone Number:	0203 4907530				
Contact name for queries regarding the completion of this return					
Telephone Number:					
E-mail:					

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:

returns@certoffice.org

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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
	7,350	29	1		7,380
Total	7,350	29	1		A 7,380

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

7,380

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
Treasurer	M Dewhurst	J Cross	18 December 2024
women and marginalised Genders Officer	NP Salgado		18 December 2024

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

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		1,172,154
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		1,172,154
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	484,672	
Total of other income (as at page 4)		484,672
Total income		1,656,826
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		19,591
Administrative expenses (as at page 10)		1,495,130
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		1,514,721
Interfund Transfers OUT		
Surplus (deficit) for year		142,105
Amount of general fund at beginning of year		536,042
Amount of general fund at end of year		678,147

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Strike and protest expenses	19,591
		Social	
carried forward		Total (should agree with figure in General Fund)	19,591

(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		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	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		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	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		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	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		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

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

Fund 7		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
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			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
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			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
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			
	Total income			

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)			
	Expenditure B (as at page ii)			
	Expenditure C (as at page iii)			
	Expenditure D (as at page iv)			
	Expenditure E (as at page v)			
	Expenditure F (as at page vi)			
	Non-political expenditure (as at page vii)			
	Total expenditure			
	Surplus (deficit) for year			
	Amount of political fund at beginning of year			
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)			
	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			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) 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.

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) 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

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) 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

[illegible]

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) 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 on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) 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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) 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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

**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

(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

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		1,332,803
Salaries and Wages included in above	1,299,870	
Auditors' fees		4,800
Legal and Professional fees		
Occupancy costs		42,244
Stationery, printing, postage, telephone, etc.		45,638
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Subscription collection costs		40,797
Sundry		28,848
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		1,495,130
Charged to:	General Fund (Page 3)	1,495,130
Total		1,495,130

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

[illegible]

Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
86,249 644,423 730,672 730,672	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		98,659
	Cash at bank and in hand		732,101
	Income tax to be recovered		
536,042	Stocks of goods		
	Others (specify)		
£157,634 £36,996	Total of other assets		830,760
	Total assets		830,760
	General fund (page 3)		678,147
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Accruals and deferred income		112,907
	Social security and other taxes		39,706
	Total liabilities		152,613
	Total assets		830,760

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
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)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted			
	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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

☐

No

☒

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 £
Income			
From Members	1,172,154		1,172,154
From Investments			
Other Income (including increases by revaluation of assets)	484,672		484,672
Total Income	1,656,826		1,656,826
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,514,721		1,514,721
Funds at beginning of year (including reserves)	536,042		536,042
Funds at end of year (including reserves)	678,147		678,147
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		830,760
	Total Assets		830,760
Liabilities		Total Liabilities	152,613
Net Assets (Total Assets less Total Liabilities)			678,147

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<input type="button" value="Yes"/>										
If Yes How many ballots were held: <input style="width: 50px; text-align: center;" type="text" value="3"/>												
For each ballot held please complete the information below:												
<div> Ballot 1 </div> <table style="width: 100%;"> <tr> <td style="width: 70%;">Number of individual who were entitled to vote in the ballot</td> <td style="width: 30%; text-align: center;"><input style="width: 50px;" type="text" value="6"/></td> </tr> <tr> <td>Number of votes cast in the ballot</td> <td style="text-align: center;"><input style="width: 50px;" type="text" value="4"/></td> </tr> <tr> <td>Number of Individuals answering "Yes" to the question</td> <td style="text-align: center;"><input style="width: 50px;" type="text" value="4"/>¹</td> </tr> <tr> <td>Number of individuals answering "No" to the question</td> <td style="text-align: center;"><input style="width: 50px;" type="text"/></td> </tr> <tr> <td>Number of invalid or otherwise spoiled voting papers returned</td> <td style="text-align: center;"><input style="width: 50px;" type="text"/></td> </tr> </table> <div style="text-align: right; margin-top: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="float: right; border: 1px solid black; padding: 2px 10px;">Yes</div> </div> <div style="margin-top: 10px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="float: right; border: 1px solid black; padding: 2px 10px;">No</div> </div> <div style="margin-top: 10px;"> 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 <div style="float: right; border: 1px solid black; width: 50px; height: 15px;"></div> </div>			Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="6"/>	Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="4"/>	Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="4"/> ¹	Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/>	Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/>
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="6"/>											
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="4"/>											
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="4"/> ¹											
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/>											
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/>											

Ballot 4

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

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 5

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

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 6

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

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 and 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

Yes

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: 14 November 2024 to 29 November 2024

3. Number of days of industrial action: 4

4. Nature of industrial action. Strike 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

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

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.



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: 
Name: Henry Chango-Lopez	Name: J Cross, Treasurer
Date: 30 May 2025	Date: 30 May 2025

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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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)

Signature(s) of auditor or auditors:					
Name(s):	Sturgess Hutchinson (Leicester) Limited				
Profession(s) or Calling(s):	Chartered Certified Accountants				
Address(es):	21 New Walk				
	Leicester				
Postcode	LE1 6TE				
Date	30/05/2025				
Contact name for inquiries and telephone number:	David Goodwin 0116 2551880				

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

Independent Workers' Union of Great Britain

Report and Accounts

31 December 2024

Independent Workers' Union of Great Britain
Report and accounts
Contents

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Independent Workers' Union of Great Britain Union Information

Directors

HC Lopez - General Secretary
A Marshall - President
M Castillo Calle - Vice President
M Dewhurst - Treasurer
N Perez Salagdo - Women and Marginalised Genders Officer
M Johnson Wogido - Co-BAME Officer

Auditors

Sturgess Hutchinson (Leicester) Limited
21 New Walk
Leicester
LE1 6TE

Registered office

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

Registered number

814

Independent Workers' Union of Great Britain

Registered number: 814

Officers' Report

The officers present their report and accounts for the year ended 31 December 2024.

Officers

The following persons served as officers during the year:

HC Lopez - General Secretary
A Marshall - President
M Castllo Calle - Vice President
M Dewhurst - Treasurer
N Perez Salagdo - Women and Marginalised Genders Officer
M Johnson Wogido - Co-BAME Officer

Officers' responsibilities

The officers are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Law applicable to trade unions in England and Wales requires the Officers to prepare financial statements that give a true and fair view of the state of affairs of the Association at the end of the financial year and of its surplus or deficit for the financial year. In doing so they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the union will continue in business.

The Officers are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association 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 association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each person who was an officer at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the union's auditor is unaware; and
- he has taken all the steps that he ought to have taken as an officer in order to make himself aware of any relevant audit information and to establish that the union's auditor is aware of that information.

This report was approved by the board on 30 May 2025 and signed by its order.



HC Lopez
General Secretary

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 accounts of Independent Workers' Union of Great Britain for the year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting 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 the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2024 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have assisted with the preparation of the accounts.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to 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 accounts is not appropriate; or
- the officers have not disclosed in the accounts 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 accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The officers are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Independent Workers' Union of Great Britain
Independent auditor's report
to the members of Independent Workers' Union of Great Britain

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the union and its environment obtained in the course of the audit, we have not identified material misstatements in the officers' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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; or

Responsibilities of officers

As explained more fully in the officers' responsibilities statement, the officers are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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



Mr David Goodwin
(Senior Statutory Auditor)
for and on behalf of
Sturgess Hutchinson (Leicester) Limited
Accountants and Statutory Auditors
30 May 2025

21 New Walk
Leicester
LE1 6TE

Independent Workers' Union of Great Britain
Income and Expenditure Account
for the year ended 31 December 2024

	2024	2023
	£	£
Contributions and subscriptions	1,172,154	1,056,488
Trust for London	83,217	65,053
Donations	55,076	46,138
Bank interest	3,297	1,566
Paul Hamlyn Trust	76,939	67,952
London Legal Support Trust	631	11,793
Unbound Philanthropy	39,287	26,710
International Transport Workers Federation	23,002	57,286
Joseph Rowntree Charity	68,559	44,673
Black Lives Matter	-	5,000
Rosa Luxemburg Stiftung	15,000	20,000
Islington Council	6,668	24,151
Lipman Milliband Trust	-	2,400
Legal Education Foundation	43,931	34,347
Oak Foundation	-	16,600
Barry Amiel & Norman Melburn Trust	600	300
Lankelly Chase	-	40,000
Disrupt	33,715	1,028
Migrant Democracy Project	250	1,500
ITF Unwrapped	8,350	13,594
CSCG	22,021	-
TSC	(1,184)	-
TFL (RJF)	5,313	-
Total income	1,656,826	1,536,579
Wages and salaries	1,299,870	1,081,743
Travel and other staff expenses	32,933	8,993
Occupancy	42,244	47,867
Telephone, computers and stationery	45,638	43,163
Other administration	69,645	70,518
Audit fees	4,800	2,100
Strike and protest expenses	19,591	24,083
Legal and professional	-	20,062
Total expenditure	1,514,721	1,298,529
Surplus for the financial year	142,105	238,050

Independent Workers' Union of Great Britain**Registered number:** 814**Balance Sheet****as at 31 December 2024**

	Notes	2024 £	2023 £
Current assets			
Debtors	2	98,659	86,249
Cash at bank and in hand		732,101	644,423
		<u>830,760</u>	<u>730,672</u>
Creditors: amounts falling due within one year	3	(152,613)	(194,630)
Net current assets		<u>678,147</u>	<u>536,042</u>
Net assets		<u>678,147</u>	<u>536,042</u>
Reserves			
General fund		678,147	536,042
		<u>678,147</u>	<u>536,042</u>



J Cross

Treasurer

Approved by the board on 30 May 2025

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

The audit

Independent Workers' Union of Great Britain
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Debtors	2024 £	2023 £
Trade debtors	-	998
Other debtors	98,659	85,251
	<u>98,659</u>	<u>86,249</u>

Independent Workers' Union of Great Britain
Notes to the Accounts
for the year ended 31 December 2024

3 Creditors: amounts falling due within one year	2024	2023
	£	£
Taxation and social security costs	39,706	36,996
Accruals and deferred income	112,907	157,634
	<u>152,613</u>	<u>194,630</u>

Included in accruals and deferred income above is deferred income relating to grant income received which relates to expenditure after the year end as scheduled below:

	At 1 January 2024 £	Income received £	Expenditure £	December 2024 £
Barry Amiel & Norman Melburn	600	-	(600)	-
Disrupt	8,972	31,063	(33,716)	6,319
International Transport Workers	16,348	8,350	(31,352)	(6,654)
Lipman Milliband Trust	600	-	-	600
Paul Hamlyn Trust	49,150	81,070	(76,939)	53,281
Trust for London	(4,644)	37,000	(83,217)	(50,861)
Islington Council	15,010	-	(6,668)	8,342
Joseph Rowntree Charity	41,479	46,550	(67,339)	20,690
ITF Unwrapped	8,350	-	(8,350)	-
Legal Education Foundation	5,653	40,000	(43,931)	1,722
Rosa Luxemburg Stiftung	-	15,000	(15,000)	-
Unbound Philanthropy	13,290	40,000	(39,287)	14,003
CSCG	-	47,188	(22,021)	25,167
TSC	-	25,000	(23,815)	1,185
TFL (RJF)	-	41,600	(5,313)	36,287
	<u>154,808</u>	<u>412,821</u>	<u>(457,548)</u>	<u>110,081</u>

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 reportign period proceding 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 inforamation 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	Henry Chango-Lopez
Office held	General Secretary
Date	30/05/2025