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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

United & Independent Union

Year ended:

31 December 2013

List no:

50

Head or Main Office:

29 Brandon Street
Hamilton
ML3 6DA

Website address (if available)

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

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

(Click the appropriate box)

General Secretary:

Andrew Baird

Telephone Number:

01698 ~~2000229~~ 209782

Contact name for queries regarding

Margaret Ann Jones

Telephone Number:

01236 443555

E-mail:

majones@uiu.org.uk

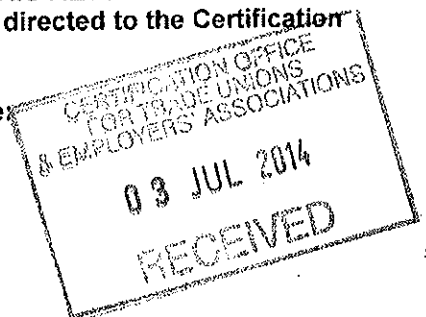
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2011)

UNITED & INDEPENDENT UNION

**RETURN OF OFFICERS
AS AT 31 DECEMBER 2013**

Name	Title
Andrew Baird	General Secretary
Margaret Ann Jones	Assistant Secretary

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	296				296
FEMALE	138				138
TOTAL	434				A 434

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

Nil

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

434

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

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		15,784
From Members: Other income from members (specify)		
Total other income from members		15,784
Total of all income from members		
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)	7,470	
Total of other income (as at page 4)		7,470
		TOTAL INCOME
		23,254
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		20,092
Total expenditure Federation and other bodies		
Taxation		
		TOTAL EXPENDITURE
		20,092
Surplus (deficit) for year		3,162
Amount of general fund at beginning of year		2,465
Amount of general fund at end of year		5,627

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		
Other income Consultancy	7,470	
TOTAL OTHER INCOME		7,470
TOTAL OF ALL OTHER INCOME		7,470

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 of political fund at beginning of year	
			Amount of political fund at the end of year (as Balance Sheet)	
			Number of members at end of year contributing to the political fund	
			Number of members at end of the year not contributing to the political fund	
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

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 fund	
			Amount held on behalf of central political fund at end of year	
			Number of members at end of year contributing to the political fund	
			Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund				

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		8,588
Salaries and Wages included in above	<input style="width: 100px; height: 20px;" type="text"/>	
Auditors' fees		1,800
Legal and Professional fees – Consultancy		
Occupancy costs		5,434
Stationery, printing, postage, telephone, etc.		546
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Sundries		600
Accountancy		600
Repairs & renewals		690
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		98
Mortgages		
Other loans		1,259
Depreciation		477
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		20,092
Charged to:		
General Fund (Page 3)		20,092
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		20,092

BALANCE SHEET as at 31st December 2013

(see notes 47 to 50)

Previous Year		£	£
838	Fixed Assets (at page 14)		361
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
7,190	Sundry debtors		8,846
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
7,190	Total of other assets		8,846
8,028	TOTAL ASSETS		9,207
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
2,918	Bank overdraft		899
	Tax payable		
2,645	Sundry creditors		2,681
	Accrued expenses		
	Provisions		
	Other liabilities		
5,563	TOTAL LIABILITIES		3,580
2,465	TOTAL ASSETS		5,627

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			5,572			5,572
Additions						
Disposals						
Revaluation/Transfers						
At end of year			5,572			5,572
Accumulated Depreciation						
At start of year			4,734			4,734
Charges for year			477			477
Disposals						
Revaluation/Transfers						
At end of year			5,211			5,211
Net book value at end of year			361			361
Net book value at end of previous year			838			838

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		NONE
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)		NONE
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO X
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 <input type="checkbox"/>	NO X
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	15,784		15,784
From Investments			
Other Income (including increases by revaluation of assets)	7,470		7,470
Total Income	23,254		23,254
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	20,092		20,092
Funds at beginning of year (including reserves)	2,465		2,465
Funds at end of year (including reserves)	5,627		5,627
ASSETS			
Fixed Assets			361
Investment Assets			
Other Assets			8,846
Total Assets			9,207
LIABILITIES			
Total Liabilities			3,580
NET ASSETS (Total Assets less Total Liabilities)			5,627

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

UNITED AND INDEPENDENT UNION
Notes to the Financial Statements
for the Year Ended 31 December 2013

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention, and contain the information required to be given to members under S32 of the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended).

The going concern basis is considered appropriate due to the support of the General Secretary and Assistant Secretary who continue to personally guarantee any borrowings the union requires until such time that a surplus is generated.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on cost

2. OPERATING SURPLUS

The operating surplus is stated after charging:

	2013	2012
	£	£
Depreciation - owned assets	477	597
Auditors' remuneration	<u>1,800</u>	<u>1,800</u>

3. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	
COST		
At 1 January 2012 and 31 December 2013	<u>5,572</u>	
DEPRECIATION		
At 1 January 2012	4,734	
Charge for year	<u>477</u>	
At 31 December 2013	<u>5,211</u>	
NET BOOK VALUE		
At 31 December 2013	<u>361</u>	
At 31 December 2012	<u>838</u>	

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Other debtors	<u>8,846</u>	<u>7,190</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Bank loans and overdrafts	899	2,918
Other creditors	<u>2,681</u>	<u>2,645</u>
	<u>3,580</u>	<u>5,563</u>

ACCOUNTING POLICIES

(see notes 74 and 75)

6. SECURED DEBTS

The following secured debts are included within creditors:


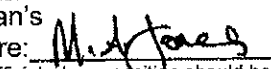
	2013	2012
	£	£
Bank overdraft	899	2,918
	899	2,918

The bank overdraft is secured by personal guarantees of £20,000 from Andrew Baird and Margaret Ann Jones.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>ANDREW BAIRD</u> Date: <u>28/05/2014</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>M. A. Jones</u> Date: <u>30/5/14</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	X	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES

If "No" please explain below.

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

YES

If "No" please explain below.

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

YES

If "No" please explain below.

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

AUDITOR'S REPORT (continued)

We have audited the financial statements of United and Independent Union for the year ended 31 December 2013 on pages three to six. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditors' 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.

Respective responsibilities of the management committee of the union and the auditors

The management committee of the trade union is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to form an independent opinion, based on our audit of the financial statements, in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland) and to report our opinion to the union's members.

Basis of audit opinion

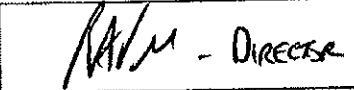
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the union's affairs as at 31 December 2013 and of its surplus for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Robert Pollock BA CA
Senior Statutory Auditor
Charles Audit Limited
29 Brandon Street
Hamilton
Lanarkshire
ML3 6DA
28th May 2014

Signature(s) of auditor or auditors:		
Name(s):	CHARLES AUDIT LTD	
Profession(s) or Calling(s):	STATUTORY AUDITOR	
Address(es):	29 BRANDON STREET HAMILTON ML3 6DA	
Date:	28TH MAY 2014	
Contact name and telephone number:	01698 282062	

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

STATEMENT TO MEMBERS

UNITED & INDEPENDENT UNION

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S
ANNUAL RETURN FOR PERIOD ENDED
31st DECEMBER 2013
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR
RELATIONS (CONSOLIDATION) ACT 1992**

Income and expenditure

The total income of the union for the period was £23,254 amount included payments of £15,784 in respect of membership of the union. The union's total expenditure for the period was £20,092. The union does not maintain a political fund.

Salary paid to and other benefits provided to the General Secretary, President and members of the Executive

The General Secretary of the union was paid nil in respect of salary and nil in respect of benefits. The Assistant Secretary was paid nil in respect of salary and nil in respect of benefits.

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 auditor 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 details of the Union's auditors and their Audit Report in respect of the Union's financial statements for the period ended 31st December 2013 are as follows:

Auditors report

Auditors Report to the Members of
United & Independent Union
In Accordance with S36 of the
Trade Union and Labour Relations
(Consolidation) Act 1992

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

03 JUL 2014

RECEIVED

Financial Statements for the Year Ended 31 December 2013

for

UNITED AND INDEPENDENT UNION

(In accordance with Section 32 of the Trade Union and Labour Relations (Consolidation) Act 1992,
as amended by the Trade Union Reform and Employment Rights Act 1993)

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CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS
03 JUL 2014
RECEIVED

UNITED AND INDEPENDENT UNION

Contents of the Financial Statements
for the Year Ended 31 December 2013

	Page
Introductory Statement	1
Auditors report	2
Income & Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5



UNITED AND INDEPENDENT UNION

Introductory Statement
for the Year Ended 31 December 2013

The Trade Union and Labour Relations (Consolidation) Act 1992 (as amended) requires that these annual financial statements are produced by the Trade Union for its members.

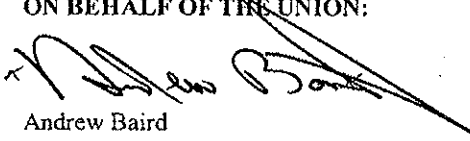
The Act also requires that the undernoted statement be included in the financial statements.

'A member who is concerned that some irregularity may be occurring, or has 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.'

ON BEHALF OF THE UNION:



Andrew Baird
General Secretary

28th May 2014

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Report of the Independent Auditors to the Members of
United and Independent Union

We have audited the financial statements of United and Independent Union for the year ended 31 December 2013 on pages three to six. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditors' 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.

Respective responsibilities of the management committee of the union and the auditors

The management committee of the trade union is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to form an independent opinion, based on our audit of the financial statements, in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland) and to report our opinion to the union's members.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the union's affairs as at 31 December 2013 and of its surplus for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Robert Pollock BA CA
Senior Statutory Auditor
Charles Audit Limited
29 Brandon Street
Hamilton
Lanarkshire
ML3 6DA

28th May 2014

UNITED AND INDEPENDENT UNION

Income & Expenditure Account
for the Year Ended 31 December 2013

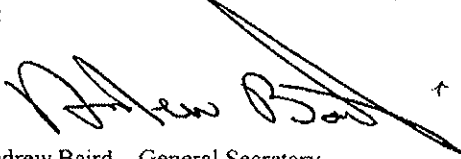
	2013		2012	
	£	£	£	£
Income				
Members contributions	15,784		27,427	
Consultancy	<u>7,470</u>		<u>4,680</u>	
		23,254		32,107
 Expenditure				
Rent, rates & insurance	5,434		1,444	
Telephone	546		576	
Post, printing & stationery	-		210	
Motor & travel	8,588		7,792	
Repairs & renewals	690		1,151	
Sundry expenses	600		2,247	
Training fees	-		892	
Accountancy	600		600	
Auditors' remuneration	<u>1,800</u>		<u>1,800</u>	
		<u>18,258</u>		<u>16,712</u>
		4,996		15,395
 Finance costs				
Bank charges	1,259		225	
Bank interest	98		329	
Bank loan interest	<u>-</u>		<u>8</u>	
		<u>1,357</u>		<u>562</u>
		3,639		14,833
 Depreciation				
Fixtures and fittings	<u>477</u>		<u>597</u>	
		<u>477</u>		<u>597</u>
 NET SURPLUS		<u><u>3,162</u></u>		<u><u>14,236</u></u>


UNITED AND INDEPENDENT UNION

Balance Sheet
31 December 2013

	Notes	2013		2012	
		£	£	£	£
FIXED ASSETS					
Tangible assets	3		361		838
CURRENT ASSETS					
Debtors	4	8,846		7,190	
CREDITORS					
Amounts falling due within one year	5	<u>3,580</u>		<u>5,563</u>	
NET CURRENT LIABILITIES			<u>5,266</u>		<u>1,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,627</u>		<u>2,465</u>
RESERVES					
General fund			<u>5,627</u>		<u>2,465</u>
			<u>5,627</u>		<u>2,465</u>

The financial statements were approved by the management committee on 28th May 2014 and were signed on its behalf by:


 Andrew Baird – General Secretary


 Margaret Anne Jones – Assistant Secretary

UNITED AND INDEPENDENT UNION

Notes to the Financial Statements - continued
for the Year Ended 31 December 2013

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2013	2012
		£	£
	Other debtors	<u>8,846</u>	<u>7,190</u>

5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2013	2012
		£	£
	Bank loans and overdrafts	899	2,918
	Other creditors	<u>2,681</u>	<u>2,645</u>
		<u>3,580</u>	<u>5,563</u>

6. **SECURED DEBTS**

The following secured debts are included within creditors:

	2013	2012
	£	£
Bank overdraft	899	2,918
	<u>899</u>	<u>2,918</u>

The bank overdraft is secured by personal guarantees of £20,000 from Andrew Baird and Margaret Ann Jones.

