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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 2014

List no:

5050T

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

No

X

(Click the appropriate box)

General Secretary:

Andrew Baird

Telephone Number:

01698 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

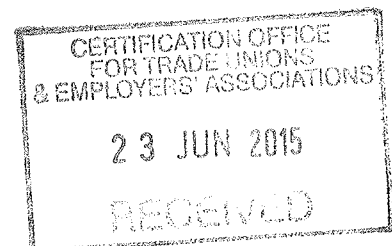
The address to which returns and other documents should be sent are:

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 2014**

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	222				222
FEMALE	109				109
TOTAL	331				A 331

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

Nil
331

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

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		11,976
From Members: Other income from members (specify)		
 Total other income from members		11,976
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)	5,086	
Total of other income (as at page 4)		5,086
		TOTAL INCOME
		17,062
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		19,105
 Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	19,105
Surplus (deficit) for year		(2,043)
Amount of general fund at beginning of year		5,627
Amount of general fund at end of year		3,584

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	5,086	
TOTAL OTHER INCOME		5,086
TOTAL OF ALL OTHER INCOME		5,086

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		9,994
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		2,965
Stationery, printing, postage, telephone, etc.		929
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Sundries		1,162
Accountancy		600
Repairs & renewals		585
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		74
Mortgages		
Other loans		635
Depreciation		361
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		19,105
Charged to:		
	General Fund (Page 3)	19,105
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		19,105

BALANCE SHEET as at

31st December 2013

(see notes 47 to 50)

Previous Year		£	£
361	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		
8,846	Sundry debtors		8,711
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
8,846	Total of other assets		8,711
9,207	TOTAL ASSETS		8,711
	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		
899	Bank overdraft		195
	Tax payable		
2,681	Sundry creditors		4,932
	Accrued expenses		
	Provisions		
	Other liabilities		
3,580	TOTAL LIABILITIES		5,127
5,627	TOTAL ASSETS		3,584

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/Transfer s						
At end of year			5,572			5,572
Accumulated Depreciation						
At start of year			5,211			5,211
Charges for year			361			361
Disposals						
Revaluation/Transfer s						
At end of year			5,572			5,572
Net book value at end of year			-			-
Net book value at end of previous year			361			361

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	11,976		11,976
From Investments			
Other Income (including increases by revaluation of assets)	5,086		5,086
Total Income	17,062		17,062
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	19,105		19,105
Funds at beginning of year (including reserves)	5,627		5,627
Funds at end of year (including reserves)	3,584		3,584
ASSETS			
Fixed Assets			-
Investment Assets			
Other Assets			8,711
Total Assets			8,711
LIABILITIES			
Total Liabilities			5,127
NET ASSETS (Total Assets less Total Liabilities)			3,584

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 2014

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:

	2014	2013
	£	£
Depreciation - owned assets	361	477
Auditors' remuneration	<u>1,800</u>	<u>1,800</u>

3. **TANGIBLE FIXED ASSETS**

COST

At 1 January 2013
and 31 December 2014

**Plant and
Machinery etc
£**

5,572

DEPRECIATION

At 1 January 2013
Charge for year

5,211
361

At 31 December 2014

5,572

NET BOOK VALUE

At 31 December 2014

-

At 31 December 2013

361

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

	2014	2013
	£	£
Other debtors	<u>8,711</u>	<u>8,846</u>

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

	2014	2013
	£	£
Bank loans and overdrafts	195	899
Other creditors	<u>4,932</u>	<u>2,691</u>
	<u>5,127</u>	<u>3,580</u>

ACCOUNTING POLICIES

(see notes 74 and 75)

6. SECURED DEBTS

The following secured debts are included within creditors:

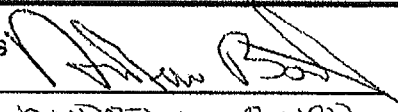
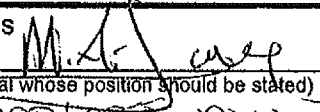
	2014	2013
	£	£
Bank overdraft	195	899
	195	899

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:  Name: <u>ANDREW BAIRD</u> Date: <u>04/06/2015</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>MARGARET ANN JONES</u> Date: <u>4/6/15</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)

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 2014 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. Our audit work has been undertaken so that we might state to United and Independent Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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 Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of United and Independent Union to: keep proper accounting records which give a true and fair view of the state of affairs of United and Independent Union and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holding and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the Revenue Account and Balance Sheet and provide members of United and Independent Union with a statement of Income and Expenditure for the year. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Audit and Assurance Council Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the management committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Return to identify material inconsistencies with the audit financial statements. If we become aware of any apparent material inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

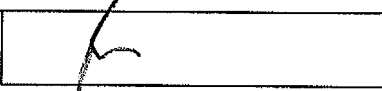
- give a true and fair view of the state of the Union's affairs as at 31 December 2014 and of its transactions for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- proper books of account have not been kept by the union in accordance with the requirements of the legislation,
- a satisfactory system of control over transactions has not been maintained by the Union in accordance with the requirements of the legislation,
- the Revenue Account to which our report relates, and the Balance Sheet are not in agreement with the books of account of the Union,
- we have not obtained all the information and explanations necessary for the purposes of our audit.

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

Signature(s) of auditor or auditors:		
Name(s):	ROBERT A POLLOCK	
Profession(s) or Calling(s):	(Chartered) Accountant	
Address(es):	29 BRANDON STREET HAMILTON ML3 6DA	
Date:	4TH JUNE 2015	
Contact name and telephone number:	01698 282062	