

STATEMENT TO MEMBERS

UNITED & INDEPENDENT UNION

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR PERIOD ENDED 31st DECEMBER 2019 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 £18,040 amount included payments of £14,240 in respect of membership income of the union. The union's total expenditure for the period was £9,500.

Political fund

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 2019 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

Financial Statements for the Year Ended 31 December 2019

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)

UNITED AND INDEPENDENT UNION

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for the Year Ended 31 December 2019

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UNITED AND INDEPENDENT UNION

Introductory Statement
for the Year Ended 31 December 2019

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.

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ON BEHALF OF THE UNION:

andrew baird

Andrew Baird
General Secretary

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

Opinion

We have audited the financial statements of United and Independent Union for the year ended 31 December 2019 on pages four to seven. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 (as 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 a Report of the Auditors 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.

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2019;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and in accordance with The Trade Union and Labour Relations (Consolidation) Act 1992 (as amended).

Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

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

Other information

The officers are responsible for the other information. The other information comprises the information in the Introductory Statement, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

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

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 Directors' Report.

We have nothing to report in respect of the following matters 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of officers

The officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Sharles Audit Ltd
Sharles Audit Ltd (Sep 8, 2020 12:03 GMT+1)

Robert Pollock BA CA (Senior Statutory Auditor)
for and on behalf of Sharles Audit Limited
Statutory Auditor
29 Brandon Street
Hamilton
ML3 6DA

UNITED AND INDEPENDENT UNION

Income & Expenditure Account
for the Year Ended 31 December 2019

	2019		2018	
	£	£	£	£
Income				
Members contributions	14,240		13,684	
Consultancy	<u>3,800</u>		<u>1,260</u>	
		18,040		14,944
 Expenditure				
Rent, rates & insurance	2,247		2,247	
Light & Heat	43		75	
Telephone	425		755	
Post, printing & stationery	51		42	
Motor & travel	4,210		7,797	
Repairs & renewals	-		31	
Sundry expenses	890		477	
Auditors' remuneration	<u>1,200</u>		<u>1,200</u>	
		<u>9,066</u>		<u>12,624</u>
		8,974		2,320
 Finance costs				
Bank charges	401		403	
Bank interest	<u>33</u>		<u>18</u>	
		<u>434</u>		<u>421</u>
		8,540		1,899
 Depreciation				
Computer equipment	<u>-</u>		<u>206</u>	
		<u>-</u>		<u>206</u>
 NET SURPLUS/(DEFICIT)		<u><u>8,540</u></u>		<u><u>1,693</u></u>

UNITED AND INDEPENDENT UNION

Balance Sheet
31 December 2019

	Notes	2019		2018	
		£	£	£	£
FIXED ASSETS					
Tangible assets	3		-		-
CURRENT ASSETS					
Debtors	4	22,075		13,993	
Cash at bank		-		-	
		<u>22,075</u>		<u>13,993</u>	
CREDITORS					
Amounts falling due within one year	5	<u>9,129</u>		<u>9,587</u>	
NET CURRENT ASSETS			<u>12,946</u>		<u>4,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>12,946</u>		<u>4,406</u>
RESERVES					
Retained earnings			<u>12,946</u>		<u>4,406</u>
			<u>12,946</u>		<u>4,406</u>

Sep 8, 2020

The financial statements were approved by the management committee onand were signed on its behalf by:

andrew baird

Andrew Baird – General Secretary

ma.jones

ma.jones (Sep 8, 2020 11:54 GMT+1)

Margaret Anne Jones – Assistant Secretary

UNITED AND INDEPENDENT UNION

Notes to the Financial Statements
for the Year Ended 31 December 2019

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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). There were no material departures from the standard.

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
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Expenditure of £250 or more on individual tangible fixed assets is capitalised at cost. Expenditure on assets below this threshold is charged directly to the revenue account in the period it is incurred.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

The majority of income is derived from member contributions made by the members of the Union.

2. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	2019 £	2018 £
Depreciation - owned assets	<u> -</u>	<u> 206</u>

3. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2019 and 31 December 2019	<u>6,179</u>
DEPRECIATION	
At 1 January 2019	6,179
Charge for year	<u> -</u>
At 31 December 2019	<u>6,179</u>
NET BOOK VALUE	
At 31 December 2019	<u><u> -</u></u>
At 31 December 2018	<u><u> -</u></u>

UNITED AND INDEPENDENT UNION

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2019	2018
		£	£
	Other debtors	<u>22,075</u>	<u>13,993</u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2019	2018
		£	£
	Bank loans and overdrafts	89	534
	Other creditors	<u>9,040</u>	<u>9,053</u>
6.	SECURED DEBTS		
	The following secured debts are included within creditors:		
		2019	2018
		£	£
	Bank overdraft	89	534
		<hr/>	<hr/>
		<u>89</u>	<u>534</u>

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