

Statement to Members

Period ended 30 September 2020

The Trade Union Reform and Employment Rights Act 1993 requires trade unions to provide their members with an Annual Statement containing financial information summarised from the Annual Return (AR21) to the Certification Officer for Trade Unions. The required information for the period ended 30 September, 2020 is set out below. The full financial statements for the Union are available from the Union Accountant at Head Office.

Independent Auditors Report

On 2 March 2021, Crowe U.K. LLP, Chartered Accountants and Registered Auditors, Black Country House, Rounds Green Road, Oldbury B69 2DG reported on the AR21 as follows:

Opinion

We have audited the financial statements of Voice for the 9 month period ended 30 September 2020 which comprise the "Revenue Account", the "Balance Sheet" and notes to the financial statements, 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 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 provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our 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 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, or for the opinion 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 30 September 2020 and of its transactions for the period then ended;
- > have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

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 Auditor's

responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to 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.

Emphasis of matter – non going concern basis of preparation

We draw attention to note 2 in the financial statements, which explains that the financial statements have been prepared on the basis that Voice is no longer a going concern; as Voice transferred its entire operations, assets and liabilities to Community Union on 1 October 2020. Our opinion is not modified in respect of this matter.

Other information

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

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

in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

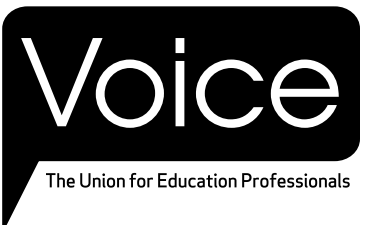
Matters on which we are required to report by exception

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

- > proper accounting records have not been kept;
- > a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained;
- > the financial statements are not in agreement with the accounting records and returns; or
- > we have not received all the information and explanations we require for our audit.

Responsibilities of 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 33 of the Trade Union

and Labour Relations (Consolidation) Act 1992 and report in accordance with section 36 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Notes To The Accounts as at 30 September 2020

POLITICAL FUND INCOME AND EXPENDITURE

The union does not contribute towards any political fund.

SALARY AND OTHER BENEFITS PAID TO EACH MEMBER OF THE COUNCIL, THE PRESIDENT AND GENERAL SECRETARY

	2020 £	2019 £
General Secretary: Salary	54,234	70,123
Social Security contributions	6,580	8,492
Pension contribution	3,257	3,989
	<u>64,071</u>	<u>82,604</u>

Members of the Union's principal executive committee (The Council) do not receive salary payments, or other benefits, other than re-imbursment of reasonable expenses incurred.

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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Income And Expenditure – 9 months to 30 September 2020

	2020 £	2019 £
INCOME		
Members' subscriptions	1,224,781	1,564,990
Miscellaneous income	5,397	26,460
	<u>1,230,178</u>	<u>1,591,450</u>
EXPENDITURE		
Staffing Costs	723,634	1,077,639
Headquarters' expenses	155,803	231,007
Council and Committees	3,255	33,378
Services to members	107,356	213,835
Conferences	-	594
Professional charges	44,389	50,885
Finance costs	15,626	26,193
	<u>1,050,062</u>	<u>1,633,531</u>
Surplus/(deficit) for the period/year	<u>180,116</u>	<u>(42,081)</u>