

## **Lay Auditors report**

I have audited the financial statements of Equal Justice the Union for the year ending December 2021 on pages 3 to P22 which have been prepared under the accounting policies set out herein.

This report is made solely to Equal Justice the Union's members, as a body. The audit work has been undertaken so that I might state to Equal Justice the Union's members those matters which are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Equal Justice to Union and to Equal Justice to Union members as a body, for the audit work, for this report, or for the opinions I have formed.

The audit involved obtaining evidence about the amounts and disclosures for the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatements, where the caused by fraud or error. Additionally, I read all the financial and non-financial information in the annual return to identify material inconsistencies with the audited financial statements.

Opinion on financial statements

In my opinion the financial statements: -

- give a true and Fair view of the matters to which they relate to; and
- 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.

## **Statement to Members Equal Justice the Union (EJU)**

**Statement to members issued in connection with the union's annual return for the period ended 31 December 2021. 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 £4,200. This amount included payments of £4,200 in respect of membership income of the union. The union's total expenditure for the period was £300.

### **Political Fund**

EJU does not have a Political Fund.

### **Salary paid to and other benefits provided to the General Secretary**

The General Secretary was not paid any amount in respect of salary or 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 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.

### **Independent Lay Auditors Report**

Report enclosed.

Independent Examiners Name: Mr Morgan Moore (Sound Engineer) and Rachel Grizzle (Credit Controller)

for and on behalf of

**Cahinia Accountancy & Business Advisory Service**

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Birmingham

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