



# UNITED VOICES OF THE WORLD

## Statement to members for period ended 31/12/23 as required by section 32a of the Trade Union and Labour Relations (Consolidation) Act 1992

**As per the requirements of the above act, the following financial statement to members must list income and expenditure totals, political funds, General Secretary salary and other benefits, irregularity statement and the auditor's report.**

### **Income and Expenditure**

The total income of the union for the period was £519,655. This amount included payments of £401,366 in respect of membership income of the union. The union's total expenditure for the period was £400,137.

### **Political Fund**

The union does not maintain a political fund.

### **General Secretary Salary and Other benefits**

The General Secretary of the union, Petros Elia was paid £30,846 in respect of salary and £655 in respect of pension benefits. Susana Benavides was also a union employee and an Executive Committee member and was paid £30,846 in respect of salary and £655 in respect of pension 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 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, they should consider obtaining independent legal advice.

### **Auditor's report**

The auditor's report is attached overleaf.

## **UNITED VOICES OF THE WORLD**

### **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UNITED VOICES OF THE WORLD**

---

#### **Independent Auditor's Report to the Members of United Voices of the World Opinion**

We have audited the financial statements of the United Voices of the World (the "Union") for the year ended 31 December 2023 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements including a summary of significant accounting policies. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

#### **In our opinion the financial statements:**

- give a true and fair view of the state of the Unions' affairs as at 31 December 2023 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidated) Act 1992.

#### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (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 the audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 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 included in the report of the Officers, 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**

In light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified any material misstatements in the financial report.

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

## UNITED VOICES OF THE WORLD

### REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UNITED VOICES OF THE WORLD

---

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- 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 the Officers

As explained more fully in the Statement of Officers' Responsibilities, 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

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.

Irregularities, including fraud are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:  
Identifying and assessing risks related to irregularities

We assessed the susceptibility of the Company's financial statements to material misstatement and how fraud might occur. We discussed this with the treasurer being the main contact person. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the trade union by discussion with the treasurer and by updating our understanding of the sector in which the United Voices of the World operates.

Laws and regulations of direct significance in the context of the union include the Trade Union and Labour Relations (Consolidation) Act 1992.

#### Audit response to risks identified

We discussed the company's policies and procedures for compliance with laws and regulations with the treasurer. We also addressed the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments assessing whether judgement made in making accounting estimates are indicative of potential bias.

A further description of our responsibilities for the audit of the financial statement is located on the Financial Reporting Councils website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our Report

This report is made solely to the United Voices of the World, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the union 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.

Rekha Shah

Rekha Shah ( Senior Statutory Auditor)  
For and on behalf of Able & Young Ltd  
Chartered Certified Accountants  
Airport House  
Purley Way  
Croydon  
Surrey  
CR0 0XZ

Date: .....30 JULY 2024.....