

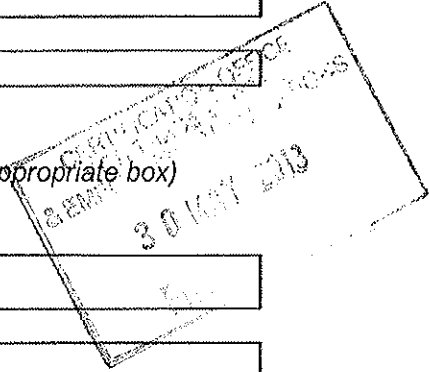
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FORM AR21

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 2012 |
| List no: | 507(S) |
| 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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box) |
| General Secretary: | Andrew Baird |
| Telephone Number: | 01698 209229 |
| 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

24 MAY 2013

(Revised February 2011)

Certified a True Copy
of the Original

Elizabeth Litch

RETURN OF MEMBERS

(see notes 10 and 11)

| | NUMBER OF MEMBERS AT THE END OF THE YEAR | | | | TOTALS |
|--------|--|------------------|----------------|---|--------|
| | Great Britain | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | |
| MALE | 301 | | | | 301 |
| FEMALE | 149 | | | | 149 |
| TOTAL | 450 | | | | A 450 |

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

| |
|-----|
| Nil |
| |

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 | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

If yes, state the name of that other union:

b. A federation of trade unions?

| | | | |
|-----|--------------------------|----|-------------------------------------|
| Yes | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

If yes, state the number of affiliated

and names:

UNITED & INDEPENDENT UNION

**RETURN OF OFFICERS
AS AT 31 DECEMBER 2012**

| Name | Title |
|--------------------|---------------------|
| Andrew Baird | General Secretary |
| Margaret Ann Jones | Assistant Secretary |

GENERAL FUND

(see notes 13 to 18)

| | £ | £ |
|--|-------|--------------------------|
| INCOME | | |
| From Members: Contributions and Subscriptions | | 27,427 |
| From Members: Other income from members (specify) | | |
| Total other income from members | | 27,427 |
| 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) | 4,680 | |
| Total of other income (as at page 4) | | 32,107 |
| | | TOTAL INCOME |
| | | 32,107 |
| EXPENDITURE | | |
| Benefits to members (as at page 5) | | |
| Administrative expenses (as at page 10) | | |
| Federation and other bodies (specify) | | 17,871 |
| Total expenditure Federation and other bodies | | |
| Taxation | | |
| | | TOTAL EXPENDITURE |
| | | 17,871 |
| Surplus (deficit) for year | | 14,236 |
| Amount of general fund at beginning of year | | (11,771) |
| Amount of general fund at end of year | | 2,465 |

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 | 4,680 | |
| TOTAL OTHER INCOME | | 4,680 |
| TOTAL OF ALL OTHER INCOME | | 4,680 |

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 | | To be completed by trade unions subject to the provisions of section 41(1) | |
|------------------------|---|--|--|
| 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 | | To be completed by trade unions subject to the provisions of section 41(1) | |
|------------------------|---|--|--|
| 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 | | 7,792 |
| Salaries and Wages included in above | <input style="width: 100px; height: 15px;" type="text"/> | |
| Auditors' fees | | 1,800 |
| Legal and Professional fees – Consultancy | | |
| Occupancy costs | | 1,444 |
| Stationery, printing, postage, telephone, etc. | | 1,678 |
| Expenses of Executive Committee (Head Office) | | |
| Expenses of conferences | | |
| Other administrative expenses (specify) | | |
| Sundries | | 2,247 |
| Accountancy | | 600 |
| Repairs & renewals | | 1,151 |
| Other Outgoings | | |
| Interest payable: | | |
| Bank loans (including overdrafts) | | 329 |
| Mortgages | | |
| Other loans | | 233 |
| Depreciation | | 597 |
| Taxation | | |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| | Total | 17,871 |
| Charged to: | General Fund (Page 3) | 17,871 |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Total | 17,871 |

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

| Office held | Gross Salary £ | Employers N.I. contributions £ | Pension Contributions £ | Benefits | | Total £ |
|---------------------|-------------------|---|-------------------------------|-------------|------------|------------|
| | | | | Description | Value £ | |
| General Secretary | | | | | | |
| Assistant Secretary | | | | | | |
| | | | | | | |
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ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

| | Political Fund £ | | Other Fund(s) £ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| Rent from land and buildings | | | |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total investment income | |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Political Fund | |
| | | | |
| | | Total Investment Income | |

BALANCE SHEET as at 31st December 2012

(see notes 47 to 50)

| Previous Year | | £ | £ |
|---------------|---|---|-------|
| 1,435 | Fixed Assets (at page 14) | | 838 |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| 4,212 | Sundry debtors | | 7,190 |
| | Cash at bank and in hand | | |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| 4,212 | Total of other assets | | 7,190 |
| 5,647 | TOTAL ASSETS | | 8,028 |
| | 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 | | |
| 690 | Loans: Other | | |
| 13,845 | Bank overdraft | | 2,918 |
| 47 | Tax payable | | |
| 2,836 | Sundry creditors | | 2,645 |
| | Accrued expenses | | |
| | Provisions | | |
| | Other liabilities | | |
| 17,418 | TOTAL LIABILITIES | | 5,563 |
| (11,771) | TOTAL ASSETS | | 2,465 |

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 | | | 4,137 | | | 4,137 |
| Charges for year | | | 597 | | | 597 |
| Disposals | | | | | | |
| Revaluation/Transfer s | | | | | | |
| At end of year | | | 4,734 | | | 4,734 |
| Net book value at end of year | | | 838 | | | 838 |
| Net book value at end of previous year | | | 1,435 | | | 1,435 |

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 | | |
| | | | |
| | | | |
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| | | | |

SUMMARY SHEET

(see notes 60 to 71)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|--------------------------|---------------------|
| INCOME | | | |
| From Members | 27,427 | | 27,427 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | 4,680 | | 4,680 |
| Total Income | 32,107 | | 32,107 |
| EXPENDITURE (including decreases by revaluation of | | | |
| Total Expenditure | 32,107 | | 32,107 |
| | | | |
| Funds at beginning of year (including reserves) | (11,771) | | (11,771) |
| Funds at end of year (including reserves) | 2,465 | | 2,465 |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | 838 |
| Investment Assets | | | |
| Other Assets | | | 7,190 |
| | | Total Assets | 8,028 |
| LIABILITIES | | | |
| | | Total Liabilities | 5,563 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 2,465 |

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 2012

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:

| | 2012 | 2011 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | 597 | 477 |
| Auditors' remuneration | <u>1,800</u> | <u>1,800</u> |

3. TANGIBLE FIXED ASSETS

| | Plant and machinery etc £ |
|---|------------------------------------|
| COST | |
| At 1 January 2011 and 31 December 2012 | <u>5,572</u> |
| DEPRECIATION | |
| At 1 January 2011 | 4,137 |
| Charge for year | <u>597</u> |
| At 31 December 2012 | <u>4,734</u> |
| NET BOOK VALUE | |
| At 31 December 2012 | <u>838</u> |
| At 31 December 2011 | <u>1,435</u> |

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2012 | 2011 |
|---------------|-------|-------|
| | £ | £ |
| Other debtors | 7,190 | 4,212 |

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2012 | 2011 |
|------------------------------|--------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 2,918 | 14,535 |
| Taxation and social security | - | 47 |
| Other creditors | <u>2,645</u> | <u>2,836</u> |
| | <u>5,563</u> | <u>17,418</u> |

ACCOUNTING POLICIES

(see notes 74 and 75)

6. SECURED DEBTS

The following secured debts are included within creditors:


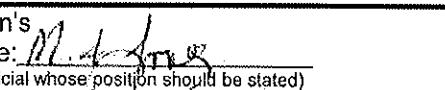
| | 2012 | 2011 |
|----------------|--------------|---------------|
| | £ | £ |
| Bank overdraft | 2,918 | 13,845 |
| Bank loans | - | 690 |
| | <u>2,918</u> | <u>14,535</u> |

The bank overdraft is secured by personal guarantees of £45,000 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>19/05/2013</u> | Chairman's Signature:  (or other official whose position should be stated) Name: <u>MARGARET ANN JONES</u> Date: <u>19/05/13</u> |
|--|---|

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) | ENCLOSED | 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)

STATEMENT TO MEMBERS

UNITED & INDEPENDENT UNION

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S
ANNUAL RETURN FOR PERIOD ENDED
31st DECEMBER 2012
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 £32,107 amount included payments of £27,427 in respect of membership of the union. The union's total expenditure for the period was £17,871. 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 2012 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

AUDITOR'S REPORT (continued)

We have audited the financial statements of United and Independent Union for the year ended 31 December 2012 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, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (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 an auditors' 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 management committee of the trade union is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to form an independent opinion, based on our audit of the financial statements, in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland) and to report our opinion to the union's members.

Basis of audit opinion


We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the union's affairs as at 31 December 2012 and of its surplus for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Robert Pollock BA CA
Senior Statutory Auditor
Charles Audit Limited
29 Brandon Street
Hamilton
Lanarkshire
ML3 6DA
18th April 2013

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| Signature(s) of auditor or auditors: |  | |
| Name(s): | CHARLES AUDIT LTD | |
| Profession(s) or Calling(s): | REGISTERED AUDITORS | |
| Address(es): | 29 BRANDON STREET HAMILTON ML3 6DA | |
| Date: | 18 th APRIL 2013 | |
| Contact name and telephone number: | 01698 282062 | |

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.