

**Registration number 02506680**

**U.K.U.U.G. Limited  
Company limited by guarantee**

**Directors' report and financial statements**

**for the year ended 31 December 2005**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Company information**

Directors	J Youngman R Miller S Smith	(Resigned 22 September 2005)  (Appointed 26 October 2005)
Secretary	J Morrison	
Company number	02506680	
Registered office	The Manor House High Street Buntingford Herts SG8 5AA	
Auditors	Critchleys Greyfriars Court Paradise Square Oxford OX1 1BE	
Bankers	HSBC plc 18 North Street Bishops Stortford Herts CM23 2LP	

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

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**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2005**

The directors present their report and the financial statements for the year ended 31 December 2005.

**Principal activity**

The principal activity of the company continued to be that of representing users of UNIX and Open systems in the UK.

**Directors**

The directors who served during the year are as stated below:

J Youngman	Resigned - 22 September 2005
R Miller	
S Smith	Appointed - 26 October 2005

**Directors' responsibilities**

The directors are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Critchleys be reappointed as auditors of the company will be put to the Annual General Meeting.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 28 September 2006 and signed on its behalf by

**J Morrison**  
**Secretary**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Independent auditors' report to the shareholders of**  
**U.K.U.U.G. Limited**

We have audited the financial statements of U.K.U.U.G. Limited for the year ended 31 December 2005 which comprise the profit and loss account, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and the accounting policies set out therein.

This report is made solely to the company's shareholders, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders 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 company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

**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 company'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.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in the notes to the financial statements.

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Independent auditors' report to the shareholders of U.K.U.U.G. Limited continued**

**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 31 December 2005 and of its profit for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985

**Critchleys**  
**Chartered Accountants**  
**Registered Auditors**

**Greyfriars Court**  
**Paradise Square**  
**Oxford**  
**OX1 1BE**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Profit and loss account**  
**for the year ended 31 December 2005**

		<b>2005</b>	<b>2004</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>	<b>2</b>	74,228	73,436
Administrative expenses		(76,531)	(68,756)
<b>Operating (loss)/profit</b>	<b>3</b>	(2,303)	4,680
Other interest receivable and similar income		4,966	3,632
<b>Profit on ordinary activities before taxation</b>		2,663	8,312
Tax on profit on ordinary activities		-	-
<b>Profit on ordinary activities after taxation</b>		2,663	8,312
<b>Retained profit for the year</b>		2,663	8,312
Retained profit brought forward		109,890	101,578
<b>Retained profit carried forward</b>		<u>112,553</u>	<u>109,890</u>

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Balance sheet**  
**as at 31 December 2005**

	<b>Notes</b>	<b>2005</b>		<b>2004</b>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		1,846		601
<b>Current assets</b>					
Debtors	5	2,530		467	
Cash at bank and in hand		110,373		115,650	
		<u>112,903</u>		<u>116,117</u>	
<b>Creditors: amounts falling due within one year</b>	6	(2,196)		(6,828)	
<b>Net current assets</b>			<u>110,707</u>		<u>109,289</u>
<b>Net assets</b>			<u>112,553</u>		<u>109,890</u>
<b>Reserves</b>					
Profit and loss account			<u>112,553</u>		<u>109,890</u>
<b>Members' funds</b>			<u>112,553</u>		<u>109,890</u>

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved and authorised for issue by the Board on 28 September 2006 and signed on its behalf by

**R Miller**  
**Director**

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2005**

**1. Accounting policies**

**1.1. Accounting convention**

In common with many other organisations of our size and nature, we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of financial statements.

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	-	Straight line over 3 years
Fixtures, fittings and equipment	-	20% Reducing Balance
Computer Equipment	-	

**2. Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

**3. Operating (loss)/profit**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Operating (loss)/profit is stated after charging:		
Depreciation and other amounts written off tangible assets	803	151
Auditors' remuneration	925	1,130
	<u>          </u>	<u>          </u>

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2005**

<b>4. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2005	1,227	-	1,227
Additions	-	2,048	2,048
At 31 December 2005	1,227	2,048	3,275
<b>Depreciation</b>			
At 1 January 2005	626	-	626
Charge for the year	120	683	803
At 31 December 2005	746	683	1,429
<b>Net book values</b>			
At 31 December 2005	481	1,365	1,846
At 31 December 2004	601	-	601
<b>5. Debtors</b>		<b>2005</b>	<b>2004</b>
		<b>£</b>	<b>£</b>
Trade debtors		470	97
Other debtors		2,060	370
		2,530	467
<b>6. Creditors: amounts falling due within one year</b>		<b>2005</b>	<b>2004</b>
		<b>£</b>	<b>£</b>
Trade creditors		-	1,990
Other creditors		-	466
Accruals and deferred income		2,196	4,372
		2,196	6,828
<b>Secured creditors</b>		-	-

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2005**

**7. Company limited by guarantee**

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to one pound per member.

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**The following pages do not form part of the statutory accounts.**

**U.K.U.U.G. Limited**  
**Company limited by guarantee**

**Detailed trading profit and loss account  
and expenses schedule  
for the year ended 31 December 2005**

	2005		2004	
	£	£	£	£
<b>Sales</b>				
Subscriptions		24,137		27,034
Events		47,166		46,687
Newsletter inserts		-		400
Books net		245		(685)
UKUUG Spokesperson sponsorship		2,680		-
		74,228		73,436
<b>Administrative expenses</b>				
Secretariat fees	12,689		14,615	
Insurance	341		501	
Printing, postage and stationery	1,924		2,270	
Publication and CDs	267		595	
Advertising	-		254	
Telephone	394		839	
Computer costs	546		1,126	
Meetings and council	2,824		4,705	
Newsletter	2,717		4,039	
Audit	1,100		1,175	
Audit - overprovision in prior year	(175)		(180)	
UKNET limited costs	-		135	
Bank charges	343		295	
Credit card charges	1,132		913	
Events	46,326		32,132	
Free events	-		3,771	
OSA Award	625		626	
UKUUG Spokesperson costs	2,722		-	
General expenses	189		237	
External subs & representation	143		557	
Lobbying	1,621		-	
Depreciation on fixtures & equipment	120		151	
Depreciation of computer equipment	683		-	
		76,531		68,756
<b>Operating (loss)/profit</b>		(2,303)		4,680
<b>Other income and expenses</b>				
<b>Interest receivable</b>				
Bank deposit interest	4,966		3,632	
		4,966		3,632
<b>Net profit for the year</b>		2,663		8,312