

Registration number: 02506680

# U.K.U.U.G. Limited

Directors' Report and Financial Statements  
for the Year Ended 31 December 2006

Draft

Critchleys  
Registered Auditors  
Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

**U.K.U.U.G. Limited**  
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Draft

**U.K.U.U.G. Limited**  
**Officers and Advisers**

**Directors** R Miller (resigned 23 November 2006)  
S Smith  
A Williams (appointed 23 November 2006)

**Secretary** J Morrison

**Registered office** The Manor House  
High Street  
Buntingford  
Herts  
SG8 5AA

**Bankers** HSBC plc  
18 North Street  
Bishops Stortford  
Herts  
CM23 2LP

**Auditors** Critchleys  
Registered Auditors  
Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

## **U.K.U.U.G. Limited**

### **Directors' Report for the Year Ended 31 December 2006**

The directors present their report and the audited financial statements for the year ended 31 December 2006.

#### **Directors' responsibilities**

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

Directors are required by company law to prepare financial statements which give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for the period ending on that date. In preparing those financial statements, 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 a 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 enable them to ensure the financial statements comply with the Companies Act 1985. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

#### **Principal activity**

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

#### **Auditors**

The auditors, Critchleys, will be proposed for re-appointment in accordance with section 385 of the Companies Act 1985.

#### **Small company provisions**

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

**U.K.U.U.G. Limited**  
**Directors' Report for the Year Ended 31 December 2006**

..... *continued*

Approved by the Board and signed on its behalf by:

.....

J Morrison  
Company Secretary

Date:.....

Draft

**Independent Auditors' Report to the Members 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 2006 set out on pages 6 to 10. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standards for Smaller Entities.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our work has been undertaken so that we might state to the company'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 company and the company's members 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 on page 2, the company's directors are responsible for the preparation of 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 whether in our opinion the information given in the Directors' Report is consistent with the financial statements. In addition we report to you if, in our opinion, 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 an 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.

**Independent Auditors' Report to the Members 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 2006 and of its loss for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.

Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

.....  
Critchleys  
Registered Auditors

Date:.....

Draft

**U.K.U.U.G. Limited**  
**Profit and Loss Account for the Year Ended 31 December 2006**

	Note	2006 £	2005 £
Turnover		68,089	74,228
Administrative expenses		(76,618)	(76,531)
Other operating income		78	-
<b>Operating loss</b>	2	<u>(8,451)</u>	<u>(2,303)</u>
Other interest receivable and similar income		4,026	4,966
<b>(Loss)/profit on ordinary activities before taxation</b>		<u>(4,425)</u>	<u>2,663</u>
<b>(Loss)/profit for the financial year</b>		<u><u>(4,425)</u></u>	<u><u>2,663</u></u>

The notes on pages 8 to 10 form an integral part of these financial statements.

**U.K.U.U.G. Limited**  
**Balance Sheet as at 31 December 2006**

		<b>2006</b>		<b>2005</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	4		1,067		1,846
<b>Current assets</b>					
Debtors	5	1,491		2,530	
Cash at bank and in hand		<u>110,382</u>		<u>110,373</u>	
		111,873		112,903	
<b>Creditors: Amounts falling due within one year</b>					
	6	<u>(4,812)</u>		<u>(2,196)</u>	
<b>Net current assets</b>			<u>107,061</u>		<u>110,707</u>
<b>Net assets</b>			<u>108,128</u>		<u>112,553</u>
<b>Capital and reserves</b>					
Profit and loss reserve	8		<u>108,128</u>		<u>112,553</u>
			<u>108,128</u>		<u>112,553</u>

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

Approved and authorised for issue by the board on .....and signed on its behalf by:

.....

The notes on pages 8 to 10 form an integral part of these financial statements.

**U.K.U.U.G. Limited**

**Notes to the Financial Statements for the Year Ended 31 December 2006**

**1 Accounting policies**

**Basis of preparation**

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

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.

**Cash flow statement**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

**Going concern**

These financial statements have been prepared on a going concern basis.

**Turnover**

Turnover represents the invoiced value of sales of goods, net of value added tax.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer equipment	Straight line over 3 years
Fixtures and fittings	20% Reducing balance

**2 Operating loss**

Operating loss is stated after charging:

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	1,155	1,100
Depreciation of tangible fixed assets	779	803
	<u>1,934</u>	<u>1,903</u>

**3 Directors' emoluments**

No emoluments were paid to the directors during the year (2005 - £nil).

**U.K.U.U.G. Limited**

**Notes to the Financial Statements for the Year Ended 31 December 2006**

..... continued

**4 Tangible fixed assets**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 January 2006 and 31 December 2006	<u>1,227</u>	<u>2,048</u>	<u>3,275</u>
<b>Depreciation</b>			
As at 1 January 2006	746	683	1,429
Charge for the year	<u>96</u>	<u>683</u>	<u>779</u>
As at 31 December 2006	<u>842</u>	<u>1,366</u>	<u>2,208</u>
<b>Net book value</b>			
As at 31 December 2006	<u>385</u>	<u>682</u>	<u>1,067</u>
As at 31 December 2005	<u>481</u>	<u>1,365</u>	<u>1,846</u>

**5 Debtors**

	<b>2006 £</b>	<b>2005 £</b>
Trade debtors	637	470
Other debtors	<u>854</u>	<u>2,060</u>
	<u>1,491</u>	<u>2,530</u>

**6 Creditors: Amounts falling due within one year**

	<b>2006 £</b>	<b>2005 £</b>
Other creditors	3,657	-
Accruals and deferred income	<u>1,155</u>	<u>2,196</u>
	<u>4,812</u>	<u>2,196</u>

**7 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £1 per member.

**U.K.U.U.G. Limited**

**Notes to the Financial Statements for the Year Ended 31 December 2006**

..... continued

**8 Reserves**

	<b>Profit and loss reserve £</b>
Balance at 1 January 2006	112,553
Transfer from profit and loss account for the year	<u>(4,425)</u>
Balance at 31 December 2006	<u><u>108,128</u></u>

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**U.K.U.U.G. Limited**

**Detailed Profit and Loss Account for the Year Ended 31 December 2006**

	<b>2006</b>		<b>2005</b>	
	£	£	£	£
<b>Turnover</b>				
Subscriptions	24,285		24,137	
Books net	69		245	
Sale of Tee Shirt	89		-	
Events	40,846		47,166	
UKUUG Spokesperson sponsorship	<u>2,800</u>		<u>2,680</u>	
		68,089		74,228
<b>Administrative expenses (analysed below)</b>				
Employment costs	16,270		12,689	
Establishment costs	346		340	
General administrative expenses	57,987		61,224	
Finance charges	1,236		1,475	
Depreciation costs	<u>779</u>		<u>803</u>	
		(76,618)		(76,531)
<b>Other operating income</b>				
Other income		<u>78</u>		<u>-</u>
<b>Operating loss</b>		(8,451)		(2,303)
<b>Other interest receivable and similar income</b>				
Bank interest receivable		<u>4,026</u>		<u>4,966</u>
<b>(Loss)/profit on ordinary activities before taxation</b>		<u>(4,425)</u>		<u>2,663</u>
<b>(Loss)/profit for the financial year</b>		<u><u>(4,425)</u></u>		<u><u>2,663</u></u>

This page does not form part of the statutory financial statements.

**U.K.U.U.G. Limited**

**Detailed Profit and Loss Account for the Year Ended 31 December 2006**

..... continued

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>Employment costs</b>		
Secretarial fees	13,024	12,689
UKUUG Liaison manager	3,246	-
	<u>16,270</u>	<u>12,689</u>
	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>Establishment costs</b>		
Insurance	346	340
	<u>346</u>	<u>340</u>
	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>General administrative expenses</b>		
Telephone and fax	462	394
Computer costs	545	546
Meetings and council	2,664	2,824
Newsletter	2,722	2,717
Publications and CDs	235	267
Printing, postage and stationery	2,226	1,924
External subs & representation	196	143
Lobbying	1,805	1,810
Sundry expenses	269	-
Events	41,520	46,327
UKUUG Spokesperson costs	2,863	2,722
OSA Award	-	625
Advertising	679	-
Auditors' remuneration	1,155	1,100
Audit - overprovision in prior year	-	(175)
UKNET limited costs	30	-
Tee Shirt Expenditure	616	-
	<u>57,987</u>	<u>61,224</u>
	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>Finance charges</b>		
Bank charges	387	343
Credit card charges	849	1,132
	<u>1,236</u>	<u>1,475</u>

This page does not form part of the statutory financial statements.

**U.K.U.U.G. Limited**

**Detailed Profit and Loss Account for the Year Ended 31 December 2006**

..... continued

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>Depreciation costs</b>		
Depreciation of fixtures and fittings	96	120
Depreciation of other tangible	683	683
	<u>779</u>	<u>803</u>

Draft

This page does not form part of the statutory financial statements.