

Registration number: 02506680

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

Directors' Report and Financial Statements  
for the Year Ended 31 December 2007

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** S Smith  
A Williams

**Secretary** J Morrison

**Registered office** The Manor House  
High Street  
Buntingford  
Herts  
SG9 9AB

**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 2007**

The directors present their report and the audited financial statements for the year ended 31 December 2007.

#### **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 2007**

..... *continued*

Approved by the Board and signed on its behalf by:

.....

J Morrison  
Company Secretary

Date:.....

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**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 2007 set out on pages 6 to 10. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standards for Smaller Entities (effective January 2007).

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 2007 and of its profit 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:.....

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**U.K.U.U.G. Limited**  
**Profit and Loss Account for the Year Ended 31 December 2007**

	Note	2007 £	2006 £
Turnover		113,952	68,089
Administrative expenses		(118,462)	(76,618)
Other operating income		-	78
<b>Operating loss</b>	2	(4,510)	(8,451)
Other interest receivable and similar income		5,232	4,026
<b>Profit/(loss) on ordinary activities before taxation</b>		722	(4,425)
<b>Profit/(loss) for the financial year</b>		722	(4,425)

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 2007**

		<b>2007</b>		<b>2006</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	4		308		1,067
<b>Current assets</b>					
Debtors	5	6,218		1,491	
Cash at bank and in hand		<u>105,012</u>		<u>110,382</u>	
		111,230		111,873	
<b>Creditors: Amounts falling due within one year</b>					
	6	<u>(2,688)</u>		<u>(4,812)</u>	
<b>Net current assets</b>			<u>108,542</u>		<u>107,061</u>
<b>Net assets</b>			<u>108,850</u>		<u>108,128</u>
<b>Capital and reserves</b>					
Profit and loss reserve	8		<u>108,850</u>		<u>108,128</u>
			<u>108,850</u>		<u>108,128</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 2007).

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 2007**

**1 Accounting policies**

**Basis of preparation**

**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>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	1,200	1,155
Depreciation of tangible fixed assets	759	779
	<u>          </u>	<u>          </u>

**3 Directors' emoluments**

No emoluments were paid to the directors during the year (2006 - £nil).

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

**Notes to the Financial Statements for the Year Ended 31 December 2007**

..... continued

**4 Tangible fixed assets**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 January 2007 and 31 December 2007	<u>1,227</u>	<u>2,048</u>	<u>3,275</u>
<b>Depreciation</b>			
As at 1 January 2007	842	1,366	2,208
Charge for the year	<u>77</u>	<u>682</u>	<u>759</u>
As at 31 December 2007	<u>919</u>	<u>2,048</u>	<u>2,967</u>
<b>Net book value</b>			
As at 31 December 2007	<u>308</u>	<u>-</u>	<u>308</u>
As at 31 December 2006	<u>385</u>	<u>682</u>	<u>1,067</u>

**5 Debtors**

	<b>2007 £</b>	<b>2006 £</b>
Trade debtors	136	637
Other debtors	1,582	854
Prepayments and accrued income	<u>4,500</u>	<u>-</u>
	<u>6,218</u>	<u>1,491</u>

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

	<b>2007 £</b>	<b>2006 £</b>
Other creditors	845	3,657
Accruals and deferred income	<u>1,843</u>	<u>1,155</u>
	<u>2,688</u>	<u>4,812</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 2007**

..... continued

**8 Reserves**

	<b>Profit and loss reserve £</b>
Balance at 1 January 2007	108,128
Transfer from profit and loss account for the year	722
Balance at 31 December 2007	<u>108,850</u>

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

**Detailed Profit and Loss Account for the Year Ended 31 December 2007**

	<b>2007</b>		<b>2006</b>	
	£	£	£	£
<b>Turnover</b>				
Subscriptions	29,908		24,285	
Books net	12		69	
Sale of Tee Shirt	51		89	
Events	83,981		40,846	
UKUUG Spokesperson sponsorship	-		2,800	
	<hr/>		<hr/>	
		113,952		68,089
<b>Administrative expenses (analysed below)</b>				
Employment costs	26,379		16,270	
Establishment costs	346		346	
General administrative expenses	89,763		57,987	
Finance charges	1,215		1,236	
Depreciation costs	759		779	
	<hr/>		<hr/>	
		(118,462)		(76,618)
<b>Other operating income</b>				
Other income		-		78
		<hr/>		<hr/>
<b>Operating loss</b>		(4,510)		(8,451)
<b>Other interest receivable and similar income</b>				
Bank interest receivable		5,232		4,026
		<hr/>		<hr/>
<b>Profit/(loss) on ordinary activities before taxation</b>		722		(4,425)
		<hr/>		<hr/>
<b>Profit/(loss) for the financial year</b>		722		(4,425)
		<hr/> <hr/>		<hr/> <hr/>

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 2007**

..... continued

	<b>2007</b>	<b>2006</b>
	£	£
<b>Employment costs</b>		
Secretarial fees	13,830	13,024
UKUUG Liaison manager	12,549	3,246
	<u>26,379</u>	<u>16,270</u>

	<b>2007</b>	<b>2006</b>
	£	£
<b>Establishment costs</b>		
Insurance	346	346
	<u>346</u>	<u>346</u>

	<b>2007</b>	<b>2006</b>
	£	£
<b>General administrative expenses</b>		
Telephone and fax	542	462
UK UUG Events Co-ordinator	1,125	-
Computer costs	660	545
Meetings and council	2,874	2,664
Newsletter	3,400	2,722
Publications and CDs	-	235
Printing, postage and stationery	1,490	2,226
External subs & representation	59	196
Lobbying	-	1,805
Sundry expenses	84	269
Events	77,063	41,520
UKUUG Spokesperson costs	-	2,863
Advertising	1,266	679
Auditors' remuneration	1,200	1,155
UKNET limited costs	-	30
Tee Shirt Expenditure	-	616
	<u>89,763</u>	<u>57,987</u>

	<b>2007</b>	<b>2006</b>
	£	£
<b>Finance charges</b>		
Bank charges	391	387
Credit card charges	824	849
	<u>1,215</u>	<u>1,236</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 2007**

..... continued

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
<b>Depreciation costs</b>		
Depreciation of fixtures and fittings	77	96
Depreciation of other tangible	682	683
	<u>759</u>	<u>779</u>

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