

Registration number: 02506680

U.K.U.U.G. Limited

Directors' Report and Financial Statements
for the Year Ended 31 December 2008

Draft

Critchleys
Registered Auditors
Greyfriars Court
Paradise Square
Oxford
OX1 1BE

U.K.U.U.G. Limited
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U.K.U.U.G. Limited
Company Information

Directors

S Smith	(Resigned 25 September 2008)
A Williams	(Resigned 25 September 2008)
P Waring	(appointed 25 September 2008)
H Thomson	(appointed 25 September 2008)

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 2008

The directors present their report and the audited financial statements for the year ended 31 December 2008.

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.

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.

Approved by the Board and signed on its behalf by:

.....

J Morrison
Company Secretary

Date:.....

**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 2008 set out on pages 5 to 9. 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**

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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 2008 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.

.....
Critchleys
Registered Auditors

Date:.....

Greyfriars Court
Paradise Square
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OX1 1BE

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U.K.U.U.G. Limited
Profit and Loss Account for the Year Ended 31 December 2008

	Note	2008 £	2007 £
Turnover	2	77,881	113,952
Administrative expenses		(100,355)	(118,462)
Operating loss	3	<u>(22,474)</u>	<u>(4,510)</u>
Other interest receivable and similar income		4,901	5,232
(Loss)/profit on ordinary activities before taxation		<u>(17,573)</u>	<u>722</u>
Tax on (loss)/profit on ordinary activities	4	(2,627)	-
(Loss)/profit for the financial year	9	<u><u>(20,200)</u></u>	<u><u>722</u></u>

The notes on pages 7 to 9 form an integral part of these financial statements.

U.K.U.U.G. Limited
Balance Sheet as at 31 December 2008

		2008		2007	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		246		308
Current assets					
Debtors	6	2,651		6,218	
Cash at bank and in hand		102,507		105,012	
		<u>105,158</u>		<u>111,230</u>	
Creditors: Amounts falling due within one year					
	7	<u>(20,566)</u>		<u>(2,688)</u>	
Net current assets			<u>84,592</u>		<u>108,542</u>
Net assets			<u>84,838</u>		<u>108,850</u>
Capital and reserves					
Profit and loss reserve	9		<u>84,838</u>		<u>108,850</u>
			<u>84,838</u>		<u>108,850</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 7 to 9 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 2008

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 2007).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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 Turnover

3 Operating loss

Operating loss is stated after charging:

	2008	2007
	£	£
Auditors' remuneration	1,250	1,200
Depreciation of tangible fixed assets	62	759
	<u> </u>	<u> </u>

4 Taxation

Analysis of current period tax charge

	2008	2007
	£	£
Current tax		
Corporation tax charge	1,017	-
(Over)/under provision in previous year	1,610	-
	<u> </u>	<u> </u>
UK Corporation tax	<u>2,627</u>	<u> </u>

U.K.U.U.G. Limited

Notes to the Financial Statements for the Year Ended 31 December 2008

..... continued

5 Tangible fixed assets

	Plant & machinery £
Cost	
As at 1 January 2008 and 31 December 2008	<u>3,275</u>
Depreciation	
As at 1 January 2008	2,967
Charge for the year	<u>62</u>
As at 31 December 2008	<u>3,029</u>
Net book value	
As at 31 December 2008	<u>246</u>
As at 31 December 2007	<u><u>308</u></u>

6 Debtors

	2008 £	2007 £
Trade debtors	1,763	136
Other debtors	888	6,082
	<u>2,651</u>	<u>6,218</u>

7 Creditors: Amounts falling due within one year

	2008 £	2007 £
Bank loans and overdrafts	13,394	-
Taxation and social security	1,017	-
Other creditors	6,155	2,688
	<u>20,566</u>	<u>2,688</u>

U.K.U.U.G. Limited

Notes to the Financial Statements for the Year Ended 31 December 2008

..... continued

8 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

9 Reserves

	Profit and loss reserve £
Balance at 1 January 2008	105,038
Transfer from profit and loss account for the year	<u>(20,200)</u>
Balance at 31 December 2008	<u><u>84,838</u></u>

U.K.U.U.G. Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2008

	2008		2007	
	£	£	£	£
Turnover				
Subscriptions	37,306		29,908	
Books net	52		12	
Donations	1,838		-	
Sale of Tee Shirt	26		51	
Events	<u>38,659</u>		<u>83,981</u>	
		77,881		113,952
Administrative expenses (analysed below)				
Employment costs	22,999		26,379	
Establishment costs	491		346	
General administrative expenses	75,672		89,763	
Finance charges	1,131		1,215	
Depreciation costs	<u>62</u>		<u>759</u>	
		<u>(100,355)</u>		<u>(118,462)</u>
Operating loss		(22,474)		(4,510)
Other interest receivable and similar income				
Bank interest receivable		<u>4,901</u>		<u>5,232</u>
(Loss)/profit on ordinary activities before taxation		(17,573)		722
Tax on (loss)/profit on ordinary activities				
Corporation tax charge	1,017		-	
Under provision in previous year	<u>1,610</u>		<u>-</u>	
		<u>(2,627)</u>		<u>-</u>
(Loss)/profit for the financial year		<u><u>(20,200)</u></u>		<u><u>722</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 2008

..... continued

	2008	2007
	£	£
Employment costs		
Secretarial fees	15,668	13,830
UKUUG Liaison manager	7,331	12,549
	<u>22,999</u>	<u>26,379</u>
	2008	2007
	£	£
Establishment costs		
Insurance	491	346
	<u>491</u>	<u>346</u>
	2008	2007
	£	£
General administrative expenses		
Telephone and fax	511	542
UK UUG Events Co-ordinator	500	1,125
Computer costs	519	660
Meetings and council	2,955	2,874
Newsletter	4,386	3,400
OO XML Costs	24,889	-
Printing, postage and stationery	1,973	1,490
External subs & representation	71	59
Sundry expenses	60	84
Events	35,821	77,063
Advertising	2,482	1,266
Auditors' remuneration	1,250	1,200
Audit - overprovision in prior year	55	-
Tax services	200	-
	<u>75,672</u>	<u>89,763</u>
	2008	2007
	£	£
Finance charges		
Bank charges	400	391
Credit card charges	731	824
	<u>1,131</u>	<u>1,215</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 2008

..... continued

	2008 £	2007 £
Depreciation costs		
Depreciation of fixtures and fittings	62	77
Depreciation of other tangible	-	682
	<u>62</u>	<u>759</u>

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