



## **STATEMENT TO MEMBERS**

### **British Orthoptic Society Trade Union**

#### **STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR PERIOD ENDED 31<sup>st</sup> December 2010.**

#### **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 £33,500.

This amount included payments of £24,607 in respect of membership of the union. The union's total expenditure for the period was £33,260. 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 (Rosie Auld acted until 31<sup>st</sup> July 2010 and Lesley-Anne Baxter thereafter) was not paid any amount in respect of salary or 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 auditors 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.

# AUDITOR'S REPORT

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

## EXECUTIVE COMMITTEE'S STATEMENT OF RESPONSIBILITY IN RELATION TO THE ACCOUNTS

The Executive Committee are required by law to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trade Union as at the end of the financial year and of the surplus or deficit for the year. They are responsible for keeping proper accounting records with respect to its transactions and its assets and liabilities, and establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

We have audited the financial statements set out on pages 2 to 3 which have been prepared under the historical cost convention and the accounting policies set out on page 3.

This report is made solely to the Trade Union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations Act 1992. Our audit work has been undertaken so that we might state to the Trade Union's members those matters we are required to state to them in an auditor's 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 Trade Union and the Trade Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective Responsibilities of the Executive Committee and the Auditors

As described above, the Executive Committee of the Trade Union is 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 Trade Union and Labour Relations Act 1992. We also report to you if, in our opinion, the union has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### 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 judgments made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trade 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.

Unqualified Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Trade Union's affairs as at 31st December 2010 and of its financial activities for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations Act 1992.

62 Wilson Street  
London EC2A 2BU

30<sup>th</sup> March 2011

CROUCH CHAPMAN

Chartered Accountants  
Statutory Auditors