



## **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 2012.**

*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 £31,000.

This amount included payments of £26,659 in respect of membership of the union. The union's total expenditure for the period was £31,635. 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 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**

The auditors' report on the Union's accounts for the period 1 January 2012 – 31 December 2012 is attached below.

# AUDITOR'S REPORT

(see notes 81 to 86)

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

We have audited the AR21 of the British Orthoptic Society (Trade Union) for the year ended 31<sup>st</sup> December 2012 on pages 2 to 20. The AR21 has been prepared under the accounting policies set out on page 18.

This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of officers and auditors**

As explained more fully in the statement of officers' responsibilities, the officers are responsible for the preparation of the financial statements and AR21 and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

We report to you our opinion as to whether the AR21 gives a true and fair view and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, if the Union has not established and maintained a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances, if we have not received proper returns, adequate for our audit, from branches not visited by us and if the AR21 is not in agreement with the accounting records and returns.

## **Scope of the audit of the AR21**

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.

## AUDITOR'S REPORT (continued)

### Opinion of the AR21

In our opinion the AR21:

- gives a true and view of the state of the Union's affairs as at 31<sup>st</sup> December 2012 and of its deficit for the year then ended; and
- has been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992.

*RPG Crouch L*

RPG Crouch Chapman LLP  
Chartered Accountants & Statutory Auditors  
62 Wilson Street  
London EC2A 2BU

Date: 1<sup>st</sup> July 2013

Signature(s) of auditor or auditors:	<i>N.M. Heath</i> <i>for and on behalf of</i> <i>RPG Crouch L</i>	
Name(s):	RPG CROUCH CHAPMAN LLP	
Profession(s) or Calling(s):	Statutory Auditors Chartered Accountants	
Address(es):	62 Wilson Street London EC2A 2BU	
Date:	1 <sup>st</sup> July 2013	
Contact name and telephone number:	0207 7820 007 N.M. Heath Senior Statutory Auditor	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.