

**UNITED NATIONS ASSOCIATION OF  
GREAT BRITAIN AND NORTHERN IRELAND**  
(A company limited by guarantee and not having a share capital)

Company No. 02885557



**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30TH JUNE 2009**

# United Nations Association of Great Britain and Northern Ireland

(A company limited by guarantee and not having a share capital)

## Report of the Directors

The directors present their report and the financial statements for the year ended 30th June 2009.

### Legal Structure

The United Nations Association of Great Britain and Northern Ireland ("UNA-UK" or "the Company") is a company limited by guarantee and not having a share capital. The Company is governed by a memorandum and articles of association which were last amended on 27 November 2007.

Company registration number: 02885557

UNA-UK operates as a mutual trading company on a "not-for-profit" basis. The members of the Company are the paid-up members of UNA-UK. In the event of the company being wound up the liability of each member is restricted to £1.

### Principal Activities

The principal activities of UNA-UK continue to be those of undertaking campaigns, fundraising, membership meetings, publishing and educational initiatives in pursuit of the objects set out in clause 3 of the Memorandum of Association of the Company, namely:

- a) To promote greater understanding of the role, functions and potential of the United Nations and its agencies in securing peace and freedom from poverty and oppression among all peoples.
- b) To encourage and generate governmental and public support for UN initiatives:
  - i. in conflict avoidance and resolution, peacekeeping and disarmament;
  - ii. for sustainable economic and social development, environmental protection and human rights.
- c) To promote and lead discussion of new structures, new roles and all measures which could strengthen the United Nations.
- d) To work to ensure that the United Nations has the resources it requires to effectively fulfil the many responsibilities placed upon it.
- e) In pursuance of the principles of the Preamble to the United Nations Charter, to:
  - i. work for friendship and understanding between the people of different countries and their co-operation in the tasks of peace; and
  - ii. to foster among the people of this country a sense of responsibility as world citizens.

UNA-UK works towards these aims in partnership with the UNA Trust (registered charity no. 256236). UNA-UK receives grants from the UNA Trust for its work under the Trust's charitable objects of humanitarian aid, the study of international problems, and education about the work of the United Nations.

### Directors

The directors who served during the financial year to 30<sup>th</sup> June 2009 were:

#### Ex-Officio

Lord Hannay of Chiswick#^	Chairperson of the Board	
Rodney Fielding*#^	Vice-Chairperson of the Board	
Andrew Boakes	Chairperson of Conference	retired 07.06.09
Sam Daws*#	Executive Director	

#### Nominated by UNA-UK constituent bodies

Nicholas Boucher	elected 25.04.09
Marco De Moraes	retired 25.04.09

#### Elected by UNA-UK members

Richard Broadbent  
Katherine Grady  
Trisha Rogers  
Anne Sieve  
Andrew Smith

# United Nations Association of Great Britain and Northern Ireland

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## Report of the Directors

### Nominated by UNA-UK national and regional councils

Christopher Dickenson  
Gari Donn  
Trevor Evans  
Thomas Evans  
Neville Grant  
Hilary Sloan

### Co-opted

S Karuhanga~

A Bhatt\*

appointed 29.11.08

retired 11.07.09

- \* member of the Company's Management & Finance Sub-Committee
- # member of the Company's Policy Sub-Committee
- ^ trustee of the UNA Trust
- ~ member of Company's Audit Sub-Committee

### Secretary

A Vasa  
C Hodson

retired 11.07.09

appointed 11.07.09

### **Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the 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 that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Disclosure of information to auditors**

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. The directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

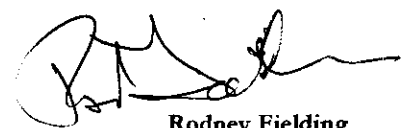
### **Auditors**

The auditors, Kingston Smith LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

### **Small Company Reporting**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

On behalf of the Board



Rodney Fielding  
Director

Registered office:  
UNA-UK  
3 Whitehall Court  
London SW1A 2EL

Date: 6 March 2010  
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# Independent Auditors' Report to the Members of United Nations Association of Great Britain and Northern Ireland

(A company limited by guarantee and not having a share capital)

We have audited the financial statements of United Nations Association of Great Britain and Northern Ireland for the year ended 30th June 2009 which comprise the Profit and Loss account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken for no purpose other than to draw to the attention of the company's members those matters which we are required to include in an auditors' report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the company and company's members as a body, for our work, for this report, or for the opinions we have formed.

## Respective Responsibilities of Directors and Auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements 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.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

## Opinion on the financial statements

In our opinion:

- give a true and fair view of the state of the company's affairs as at 30th June 2009 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime.

  
Nicholas Brooks (Senior Statutory Auditor)  
For and on behalf of Kingston Smith LLP, Statutory Auditor

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date:

12/3/10

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

# United Nations Association of Great Britain and Northern Ireland

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## Income and Expenditure Account

	Note	2009 £	2008 £
<b>Income</b>			
Members, regions and branches		81,083	98,737
Legacies		47,493	5,996
Grants	2	374,288	377,943
Other project and departmental income		23,792	21,478
Bank interest		341	1,405
Other income		86,687	74,241
		<u>613,684</u>	<u>579,800</u>
<b>Expenditure</b>			
Staff costs		330,433	298,808
Other project and departmental costs		164,066	106,479
Travel and subsistence		3,297	6,231
Office costs		51,529	96,740
Other costs		32,335	52,414
		<u>581,660</u>	<u>560,672</u>
<b>Surplus before taxation</b>	3	32,024	19,128
<b>Taxation</b>	4	<u>(71)</u>	<u>(277)</u>
<b>Surplus for the Year</b>	9	<u><u>31,953</u></u>	<u><u>18,851</u></u>

# United Nations Association of Great Britain and Northern Ireland

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## Balance Sheet

	Note	2009 £	2009 £	2008 £	2008 £
<b>Fixed Assets</b>					
Tangible assets	5		7,759		8,441
<b>Current Assets</b>					
Debtors	6	140,265		92,619	
Cash at bank and in hand		<u>20,535</u>		<u>27,996</u>	
		160,800		120,615	
<b>Creditors: Amounts falling due within one year</b>	7	<u>(87,020)</u>		<u>(79,470)</u>	
<b>Net Current Assets</b>			<u>73,780</u>		<u>41,145</u>
<b>Total Assets less Current Liabilities</b>			<u>81,539</u>		<u>49,586</u>
<b>Reserves</b>					
General Reserve	9		<u>81,539</u>		<u>49,586</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by a quorum of directors at a meeting of the UNA-UK Board held on and were signed on its behalf by:



Lord Hannay of Chiswick

Director



Rodney Fielding

Director

Date: 6 March 2010

# United Nations Association of Great Britain and Northern Ireland

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## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Accounting

The accounts are prepared under the historical cost convention.

#### Format of accounts

The company has taken advantage of the provisions of Part 15 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Association's activities.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation.

#### Depreciation and Amortisation

Depreciation and amortisation of fixed assets is calculated at rates which are intended to write off the cost of each asset over its estimated useful life. The rates applied are:

Leasehold improvements	The life of the lease on a straight line basis
Fixtures and fittings	20% -25% per annum on a straight line basis
Computer equipment	33.3% per annum on a straight line basis

All assets over £500 (including VAT) are capitalised.

#### Pension Benefits

The company contributes to eligible individuals' personal pension schemes which are independently administered.

Pension costs are related to the salary paid and are charged to the accounts as they fall due.

Contributions are made in respect of one (2008: one) director during the year.

All staff members have the opportunity to partake in the company's salary sacrifice scheme.

#### Membership Income

Subscriptions received for membership are accounted for on a receipts basis.

#### Grant Income

Grant income is included in the accounting period for which it is receivable. Where grants are provided for projects which extend beyond the accounting year a portion of the grant is carried forward as deferred income.

Where grants are provided for the purchase of fixed assets the grant is included in creditors and is reduced each year by an amount equivalent to the depreciation charge of the underlying assets. The portion of grant released is credited to the income and expenditure account.

#### Operating leases

Operating lease costs are charged to the Income and Expenditure account in the period for which they fall due.

All accounting policies are consistent with the prior year.

### 2 Grants Received

	Core	Projects	Total 2009
	£	£	£
UK Government	-	118,297	118,297
Joseph Rowntree Charitable Trust	5,000	-	5,000
UNA Trust	14,666	235,998	250,664
<b>Total grants received</b>	19,666	354,295	373,961
Deferred income brought forward	4,294	-	4,294
Deferred income carried forward	2,147	1,820	3,967
	<u>21,813</u>	<u>352,475</u>	<u>374,288</u>

All grants received for specific projects have been applied strictly in accordance with funding terms and conditions.

Included within deferred core income is £2,147 relating to grants provided for the purchase of fixtures and fittings and £1,820 relating to FCO grant re UN reform

Included in the grants received from the UNA Trust is £104,440 which was donated to UNAT from the Allan and Nesta Ferguson Charitable Trust.

# United Nations Association of Great Britain and Northern Ireland

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## Notes to the Financial Statements (Continued)

3 Surplus for the Year	2009	2008
	£	£
The surplus before taxation is stated after charging/(crediting):		
Auditors' remuneration - current year	8,000	8,400
Auditors' remuneration - prior year underprovision	614	2,263
Directors' remuneration (including pension contributions)	61,890	57,924
Payments to defined contribution pension schemes	23,206	22,569
Depreciation	4,723	3,375
Capital grant	(2,147)	(2,147)
Operating lease charges - Plant & machinery	7,529	7,529
	<u>7,529</u>	<u>7,529</u>

### 4 Taxation

UNA - UK is classified as a mutual association for the purposes of taxation and accordingly most sources of its income are not subject to taxation. The charge to corporation tax relates to bank interest receivable and is calculated at the rates of UK corporation tax applicable to small companies.

### 5 Tangible Assets

	Leasehold improvements	Fixtures & fittings	Total
	£	£	£
<b>Cost</b>			
At 1st July 2008	31,370	16,879	48,249
Additions	-	4,041	4,041
Disposals	-	-	-
At 30th June 2009	<u>31,370</u>	<u>20,920</u>	<u>52,290</u>
<b>Depreciation</b>			
At 1st July 2008	31,370	8,438	39,808
Charge for the year	-	4,723	4,723
Disposals	-	-	-
At 30th June 2009	<u>31,370</u>	<u>13,161</u>	<u>44,531</u>
<b>Net Book Value</b>			
At 30th June 2009	<u>-</u>	<u>7,759</u>	<u>7,759</u>
At 30th June 2008	<u>-</u>	<u>8,441</u>	<u>8,441</u>

### 6 Debtors

All amounts fall due within one year

	2009	2008
	£	£
Operating debtors	74,645	20,207
UNA Trust	13,263	25,902
Other debtors and prepayments	52,357	46,510
	<u>140,265</u>	<u>92,619</u>

# United Nations Association of Great Britain and Northern Ireland

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## Notes to the Financial Statements (Continued)

### 7 Creditors: Amounts falling due within one year

	2009	2008
	£	£
Interest free loans	19,330	19,530
Operating creditors	21,205	21,685
Corporation Tax	28	85
Social security and other taxes	5,447	6,474
Other creditors and accruals	41,010	31,696
	<u>87,020</u>	<u>79,470</u>

### 8 Operating Lease Commitments

The Association is committed to making payments under operating leases within the next year as follows:

	Plant & Machinery	
	2009	2008
	£	£
Leases expiring in the next two to five years	<u>7,529</u>	<u>7,529</u>

### 9 Movements on Reserves

	Total
	£
Reserves at 30th June 2008	49,586
Surplus for the year	<u>31,953</u>
Reserves at 30th June 2009	<u>81,539</u>

### 10 Related Parties

UNA-UK makes payments of £5,000 p.a in respect of operating lease rentals to UNA Trust (Reg Charity No 256236). Two Directors of UNA-UK are trustees of the Charity.

# United Nations Association of Great Britain and Northern Ireland

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## Analysis of Accounts Figures

For the year ended 30th June 2009

<b>Members, Regions and Branches Income</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Subscriptions	76,582	82,841
Quotas	3,539	6,882
Donations	963	9,014
	<u>81,083</u>	<u>98,737</u>
<b>Office Expenses</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Rent and service charge	10,144	14,156
Rates	782	5,587
Electricity	-	-
Depreciation and amortisation	4,723	3,375
Insurance	1,980	6,394
Photocopies, printer and stationery	5,295	3,823
Postage and telephone	11,551	12,070
Repairs and maintenance	756	40,123
Miscellaneous	8,978	4,252
Computer and IT expenses	7,320	6,960
	<u>51,529</u>	<u>96,740</u>