

Registration number: 02506680

# UKUUG Limited (trading as FLOSS UK)

(A company limited by guarantee)

Directors' Report and Financial Statements

for the Year Ended 31 December 2010

Draft

Critchleys LLP  
Registered Auditors  
Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

**UKUUG Limited (trading as FLOSS UK)**  
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Draft

**UKUUG Limited (trading as FLOSS UK)**  
**Company Information**

**Directors** P Waring  
H Thomson

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

**Bankers** HSBC plc  
18 North Street  
Bishops Stortford  
Herts  
CM23 2LP

**Auditors** Critchleys LLP  
Registered Auditors  
Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

Draft

**UKUUG Limited (trading as FLOSS UK)**  
**Directors' Report for the Year Ended 31 December 2010**

The directors present their report and the financial statements for the year ended 31 December 2010.

**Principal activity**

The principal activity of the company is that of representing users of UNIX and Open systems in the UK.

In December 2010 UKUUG Limited began operating under the name FLOSS UK.

**Directors of the company**

The directors who held office during the year were as follows:

J Morrison - Company Secretary

P Waring

H Thomson

**Disclosure of information to the auditors**

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.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on ..... and signed on its behalf by:

.....  
P Waring  
Director

**UKUUG Limited (trading as FLOSS UK)**  
**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and 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.

**Independent Auditor's Report to the Members of  
UKUUG Limited (trading as FLOSS UK)**

We have audited the financial statements of UKUUG Limited (trading as FLOSS UK) for the year ended 31 December 2010, set out on pages 6 to 10. 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 Chapter 3 of Part 16 of the Companies Act 2006. Our audit 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 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 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 explained more fully in the Statement of Directors' Responsibilities (set out on page 3), 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 and express an opinion on 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 the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2010 and of its loss 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.

**Independent Auditor's Report to the Members of  
UKUUG Limited (trading as FLOSS UK)**

*..... continued*

**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.

.....  
Robert Kirtland (Senior Statutory Auditor)  
For and on behalf of Critchleys LLP, Statutory Auditors

Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

Date:.....

**UKUUG Limited (trading as FLOSS UK)**  
**Profit and Loss Account for the Year Ended 31 December 2010**

	<b>Note</b>	<b>2010 £</b>	<b>2009 £</b>
Turnover		48,011	160,988
Administrative expenses		<u>(52,393)</u>	<u>(138,419)</u>
Operating (loss)/profit	3	(4,382)	22,569
Other interest receivable and similar income		<u>266</u>	<u>294</u>
(Loss)/profit on ordinary activities before taxation		(4,116)	22,863
Tax on (loss)/profit on ordinary activities	4	<u>(56)</u>	<u>(62)</u>
(Loss)/profit for the financial year	9	<u><u>(4,172)</u></u>	<u><u>22,801</u></u>



**UKUUG Limited (trading as FLOSS UK) - Registration number: 02506680**

**Balance Sheet at 31 December 2010**

		2010		2009	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	5		152		503
Current assets					
Debtors	6	4,131		7,741	
Cash at bank and in hand		<u>104,144</u>		<u>102,382</u>	
		108,275		110,123	
Creditors: Amounts falling due within one year	7	<u>(4,960)</u>		<u>(2,987)</u>	
Net current assets			<u>103,315</u>		<u>107,136</u>
Net assets			<u>103,467</u>		<u>107,639</u>
Capital and reserves					
Profit and loss account	9		<u>103,467</u>		<u>107,639</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on ..... and signed on its behalf by:

.....  
P Waring  
Director

The notes on pages 8 to 10 form an integral part of these financial statements.



**UKUUG Limited (trading as FLOSS UK)**

**Notes to the Financial Statements for the Year Ended 31 December 2010**

..... continued

**5 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Total £</b>
Cost or valuation		
At 1 January 2010	<u>3,733</u>	<u>3,733</u>
Depreciation		
At 1 January 2010	3,231	3,231
Charge for the year	<u>350</u>	<u>350</u>
At 31 December 2010	<u>3,581</u>	<u>3,581</u>
Net book value		
At 31 December 2010	<u>152</u>	<u>152</u>
At 31 December 2009	<u>502</u>	<u>502</u>

**6 Debtors**

	<b>2010 £</b>	<b>2009 £</b>
Trade debtors	4,113	563
Other debtors	<u>18</u>	<u>7,178</u>
	<u>4,131</u>	<u>7,741</u>

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

	<b>2010 £</b>	<b>2009 £</b>
Corporation tax	55	62
Other creditors	<u>4,905</u>	<u>2,925</u>
	<u>4,960</u>	<u>2,987</u>

**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.

**UKUUG Limited (trading as FLOSS UK)**

**Notes to the Financial Statements for the Year Ended 31 December 2010**

..... continued

**9 Reserves**

	<b>Profit and loss account £</b>	<b>Total £</b>
At 1 January 2010	107,639	107,639
Loss for the year	<u>(4,172)</u>	<u>(4,172)</u>
At 31 December 2010	<u>103,467</u>	<u>103,467</u>

**UKUUG Limited (trading as FLOSS UK)**  
**Statement of Directors' Responsibilities**

	<b>2010</b>		<b>2009</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Turnover		48,011		160,988
Administrative expenses (analysed below)				
Establishment costs	555		500	
General administrative expenses	50,081		136,179	
Finance charges	1,407		1,538	
Depreciation costs	<u>350</u>		<u>202</u>	
		<u>(52,393)</u>		<u>(138,419)</u>
Operating (loss)/profit		(4,382)		22,569
Other interest receivable and similar income (analysed below)		<u>266</u>		<u>294</u>
(Loss)/profit on ordinary activities before taxation		<u>(4,116)</u>		<u>22,863</u>

**UKUUG Limited (trading as FLOSS UK)**  
**Detailed Profit and Loss Account for the Year Ended 31 December 2010**

..... continued

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Turnover		
Subscriptions	24,170	41,192
Books net	-	37
Events	23,815	119,759
Sale of Tee Shirt	26	-
	<u>48,011</u>	<u>160,988</u>
 Establishment costs		
Insurance	555	500
 General administrative expenses		
Telephone and fax	408	494
Secretariat fees	14,837	13,944
UKUUG Liaison	-	4,160
Newsletter	2,494	3,347
Computer costs	771	861
Meetings and council	2,620	2,632
Floss UK set up	315	-
Printing, postage and stationery	1,806	1,869
External subs & representation	81	78
Sundry expenses	62	30
Events	24,806	106,674
Auditors fees	1,450	1,650
Promotion	431	440
	<u>50,081</u>	<u>136,179</u>
 Finance charges		
Bank charges	649	406
Credit card charges	758	1,132
	<u>1,407</u>	<u>1,538</u>
 Depreciation costs		
Depreciation of computer equipment	350	202
 Other interest receivable and similar income		
Bank interest receivable	266	294
	<u>266</u>	<u>294</u>

This page does not form part of the statutory financial statements.