

## Auditor's report (continued)

Independent Auditors Report to the members of the Cleaners and Allied Independent Workers Union.

We have audited the financial statements of the Cleaners and Allied Independent Workers Union for the period 1 January 2023 to 31 December 2023 which comprises of the Union Income and Expenditure Accounts, Union Balance Sheets, and the related notes. The financial reporting framework that has been applied in their preparation is applicable by law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members of the Cleaners and Allied Independent Workers Union as a body and, 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 members of the Union those matters we are required to state to them in an independent auditor's report and for no other purpose. The fullest extent permitted by law, we do not accept or presume responsibility to anyone other than the Union and the Union's members as a body, for our work, for this report or for the opinions we have formed.

Respective responsibilities of the Union's Executive and auditors

As explained more fully in the Executive's Responsibilities Statement, the Executive Council is responsible for the preparation of the financial statements, which have been prepared in accordance with applicable law and accounting standards and for being satisfied that they give a true and fair view.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give a 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 Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Examiner to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications of our report.

Opinion

In our opinion, the financial statements:

Give a true and fair view of the statement of the Union's affairs as at 31 December 2023 and of its surplus/deficit for the period;  
Have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and  
Have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Signature(s) of auditor or auditors:

Ellie RAYNER

Name(s):

Ellie Rayner

Profession(s) or Calling(s):

Accountant

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Postcode

TW12 1NL

Date

10/07/2024

Contact name for inquiries and telephone number:

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