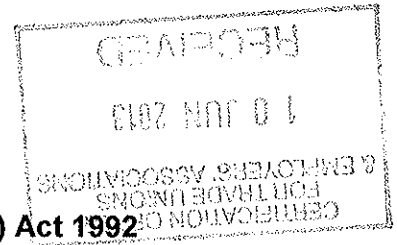


- DO NOT STAPLE  
- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992



## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

The Writers Guild of Great Britain

Year ended:

31 December 2012

List no:

418T

Head or Main Office:

40 Rosebery Avenue  
London  
EC1R 4RX

Website address (if available)

www.writersguild.org.uk

Has the address changed during  
the  
year to which the return relates?

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

(Click the appropriate box)

General Secretary:

Mr Bernie Corbett

Telephone Number:

020 3372 8401

Contact name for queries  
regarding

Mehboob Chagpar

Telephone Number:

01250 870718

E-mail:

mehboob@gillespiesca.co.uk

### PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

**For Unions based in England and Wales:**

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

**For Unions based in Scotland:**

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	1159	7	1	49	<b>1216</b>
FEMALE	758	5	4	22	<b>789</b>
TOTAL	1917	12	5	71	<b>A 2005</b>

Number of members included in totals box 'A' above for whom no home or authorised address is held:

20
----

Number of members at end of year contributing to the General Fund

1892
------

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Chairman	Mr Robert Taylor	Mr Roger Williams	<i>15.06.12</i>
Deputy Chairman	Mr Andrew S. Walsh	Mr Anthony Pickthall	<i>15.06.12</i>
Deputy Chairman	Mr Roger Williams	Ms Ming Ho	<i>15.06.12</i>
Treasurer	Mr Rupert Creed	Mr Andrew S. Walsh	<i>15.06.12</i>

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the number of affiliated unions:

--

and names:

--



**Gillespie Inverarity & Co.**

9 North Parade  
Mollison Way  
Edgware  
MIDDLESEX, HA8 5QH

Tel: 01250 870718  
Fax: 0208 952 6767  
Website: [www.gillespiesca.co.uk](http://www.gillespiesca.co.uk)

**Partners:** A Gillespie  
Tax Consultancy Services Ltd

**Associates:** P Mollison  
M Chagpar

Your ref: CO/418T/

Our ref: 23120

Certification Office  
Trade Union & Employers' Association  
22<sup>nd</sup> Floor, Euston Tower  
286 Euston Road  
London NW1 3JJ

7 June 2013

Dear Sirs,

**RE: WRITERS GUILD OF GREAT BRITAIN**

Please find attached form AR21 for 2012 duly completed and signed.

Also enclosed is a copy of the audited accounts of the Union for the year ended 31 December 2012 together with a copy of the rule book. The officers in the post as at 31 December 2012 were as follows:

1. Mr David Edgar – President
2. Mr Roger Williams – Chairman
3. Mr Anthony Pickthall – Deputy Chairman
4. Ms Ming Ho – Deputy Chairman
5. Mr Andrew S. Walsh – Treasurer
6. Mr Bernie Corbett – Gen. Secretary

Yours faithfully,

M. Chagpar  
For Gillespie Inverarity & Co.

Offices in Blairgowrie, Dundee & Edinburgh

Registered to carry on audit work and regulated for a range of investment business activities by The Institute of Chartered Accountants in England & Wales

chartered accountants  
tax consultants  
business advisers

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		323,785
<b>From Members: Other income from members (specify)</b>		
Commission on Royalties	1,996	
Members Royalties Waived	32	
<b>Total other income from members</b>		2028
<b>Total of all income from members</b>		325,813
<b>Investment income (as at page 12)</b>		78
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	30,536	
Income from any other sources (as at page 4)	61,056	
<b>Total of other income (as at page 4)</b>		91,592
	<b>TOTAL INCOME</b>	<b>417,483</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		197,694
<b>Administrative expenses (as at page 10)</b>		193,270
<b>Federation and other bodies (specify)</b>		
Affiliation Fees	11,153	
<b>Total expenditure Federation and other bodies</b>		402,117
<b>Taxation</b>		2,610
	<b>TOTAL EXPENDITURE</b>	<b>404,727</b>
		12,756
Surplus (deficit) for year		12,756
Amount of general fund at beginning of year		108,617
Amount of general fund at end of year		121,373

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
Writers Guild Foundation	30,536	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		30,536
<b>Other income</b>		
Guilds Awards Income	23,100	
Advertising	4,831	
SSVC Donations	33,125	
<b>TOTAL OTHER INCOME</b>		61,056
<b>TOTAL OF ALL OTHER INCOME</b>		91,592

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	19,475
		Education and Training services	
		UK Writer & Website	42,242
		Guild Award Expenses	18,383
Representation – Non Employment Related Issues			
Legal Representation	300	Negotiated Discount Services	
Communications			
Postage & Telephone	4,788		
Meeting Expenses	10,292		
Printing	3,621	Salary Costs	
Advertising	474	Wages & Salary	117,594
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	19,475	<b>Total (should agree with figure in General Fund)</b>	197,694









(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		£	£
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		58,000
Salaries and Wages included in above	£58,000	
Auditors' fees		10,380
Legal and Professional fees		8,175
Occupancy costs		28,265
Stationery, printing, postage, telephone, etc.		23,096
Expenses of Executive Committee (Head Office)		
Expenses of conferences		18,473
Other administrative expenses (specify)		
Membership Systems		29,971
Computer Support		14,865
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		1,169
Mortgages		
Other loans		
Depreciation		876
Taxation		2,610
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Grants and Loans Written Back		-1,010
	<b>Total</b>	194,870
Charged to:	General Fund (Page 3)	195,880
<b>Welfare</b>	Fund (Account2)	-1,010
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	194,870





# BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
3,093	<b>Fixed Assets</b> (at page 14)		2,629
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
25,935	Sundry debtors		38,855
328,743	Cash at bank and in hand		451,135
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
357,771	<b>TOTAL ASSETS</b>		492,619
108,617	Fund (Account 1)		121,373
62,300	Fund (Account 2)		65,223
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		2,610
137,004	Sundry creditors		266,222
49,850	Accrued expenses		37,191
	Provisions		
	Other liabilities		
357,771	<b>TOTAL LIABILITIES</b>		492,619
357,771	<b>TOTAL ASSETS</b>		492,619

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			50,421			50,421
Additions			413			413
Disposals						
Revaluation/Transfers						
At end of year			50,834			50,834
<b>Accumulated Depreciation</b>						
At start of year			47,328			47,328
Charges for year			877			877
Disposals						
Revaluation/Transfers						
At end of year			48,205			48,205
<b>Net book value at end of year</b>			2,629			2,629
<b>Net book value at end of previous year</b>			3,093			3,093

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
<b>UNQUOTED</b> Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	325,336		325,336
From Investments	440		440
Other Income (including increases by revaluation of assets)	93,620		93,620
<b>Total Income</b>	<b>419,396</b>		<b>419,396</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>403,717</b>		<b>403,717</b>
<b>Funds at beginning of year</b> (including reserves)	170,917		170,917
<b>Funds at end of year</b> (including reserves)	186,596		186,596
<b>ASSETS</b>			
Fixed Assets			2,629
Investment Assets			
Other Assets			489,990
<b>Total Assets</b>			<b>492,619</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>306,023</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>186,596</b>

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

See Attached Accounts.

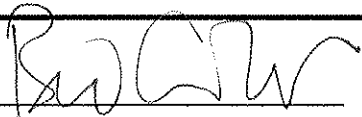

# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u>  Name: <u>__Bernie__ Corbett</u>  Date: <u>07.05.2013</u>	Chairman's Signature: <u></u> (or other official whose position should be stated)  Name: <u>__Roger Williams</u>  Date: <u>07.05.2013</u>
---	--

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# 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 financial statements of the Writers' Guild of Great Britain for the year ended 31 December 2012, set out on pages 3 to 14. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Guild's members, as a body. Our audit work has been undertaken so that we might state to the Guild'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 Guild and the Guild's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of the Union's National Executive Council and auditors**

As explained more fully in the Statement of Responsibilities of the Guild's Executive Council on page 3, the National Executive Council is responsible for the preparation of financial statements which 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 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 Guild's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Guild's Executive Council; and the overall presentation of the financial statements.

## **Opinion on financial statements**

In our opinion the financial statements give a true and fair view of the state of the Guild's affairs as at 31 December 2012 and of its income and expenditure for the year then ended.

## AUDITOR'S REPORT (continued)

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

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The Guild has not kept proper accounting records.
- The financial statements are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters

Signature(s) of auditor or auditors:	<i>A. Gillespie</i> GILLESPIE INVERARITY	
Name(s):	Gillespie Inverarity & Co	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	9 North Parade Mollison Way Edgware Middlesex HA8 5QH	
Date:	08.05.2013	
Contact name and telephone number:	A. Gillespie 01250 870718	

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

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**



**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

**CONTENTS**

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Statement of Responsibilities of the Executive Council	3
Report of the Auditors	4 - 5
General Fund	6
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Royalties Account	8
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Extracts from the Statement to Members	15

## **STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL**

The legislation relating to trade unions requires the Guild to submit a return for each calendar year to the Certification Officer. This return contains accounts which must give a true and fair view of the state of affairs of the Guild at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to the Writers' Guild of Britain the requirement to prepare accounts that give a true and fair view is the responsibility of the Executive Council. The Executive Council is responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In so doing the Executive Council is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Executive Council is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). They are also responsible for safeguarding the assets of the Guild and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF  
THE WRITERS' GUILD OF GREAT BRITAIN**

We have audited the financial statements of the Writers' Guild of Great Britain for the year ended 31 December 2012, set out on pages 3 to 14. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Guild's members, as a body. Our audit work has been undertaken so that we might state to the Guild'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 Guild and the Guild's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the Union's National Executive Council and auditors**

As explained more fully in the Statement of Responsibilities of the Guild's Executive Council on page 3, the National Executive Council is responsible for the preparation of financial statements which 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 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 Guild's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Guild's Executive Council; and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements give a true and fair view of the state of the Guild's affairs as at 31 December 2012 and of its income and expenditure for the year then ended.

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

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The Guild has not kept proper accounting records.
- The financial statements are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

Alexander Gillespie  
Senior Statutory Auditor  
Gillespie Inverarity & Co  
Chartered Accountants and Registered Auditors  
9 North Parade  
Mollison Way  
Edgware, Middlesex  
HA8 5QH

Dated: 6 . 6 . 13

**THE WRITERS' GUILD OF GREAT BRITAIN**  
**INCOME AND EXPENDITURE ACCOUNT**  
**GENERAL FUND**  
**YEAR ENDED 31 DECEMBER 2012**

	NOTES	2012	2011
		£	£
<b>INCOME</b>			
Subscriptions		323,785	418,306
Other income	1	63,162	35,859
		<u>386,947</u>	<u>454,165</u>
<b>EXPENDITURE</b>			
Staff costs		175,594	160,006
Membership Activity and			
Communication costs	2	79,626	75,525
Premises and Equipment costs	3	44,006	42,029
Administration expenses	4	102,891	101,763
Donations to Writers Guild Foundation		(30,536)	-
		<u>371,581</u>	<u>379,323</u>
<b>SURPLUS FOR THE YEAR</b>		15,366	74,842
<b>CORPORATION TAX</b>	5	2,610	-
<b>SURPLUS AFTER TAX</b>		<u>12,756</u>	<u>74,842</u>
<b>BALANCES BROUGHT FORWARD</b>		108,617	33,775
<b>BALANCES CARRIED FORWARD</b>		<u>121,373</u>	<u>108,617</u>

There are no recognised gains and liabilities other than those passing through the income and expenditure account.

**THE WRITERS' GUILD OF GREAT BRITAIN**

**INCOME AND EXPENDITURE ACCOUNT**

**WELFARE FUND**

**YEAR ENDED 31 DECEMBER 2012**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations (members)	1,551	3,335
Interest	362	300
	<u>1,913</u>	<u>3,635</u>
<b>EXPENDITURE</b>		
Grants	990	4,105
Loans written off	(2,000)	8,675
	<u>(1,010)</u>	<u>12,780</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	2,923	(9,145)
<b>BALANCES BROUGHT FORWARD</b>	62,300	71,445
<b>BALANCES CARRIED FORWARD</b>	<u>65,223</u>	<u>62,300</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**RECEIPTS AND PAYMENTS**

**ROYALTIES ACCOUNT**

**YEAR ENDED 31 DECEMBER 2012**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Royalties received	147,814	79,610
	<u>147,814</u>	<u>79,610</u>
<b>PAYMENTS</b>		
Distribution to members	16,568	64,711
Commission on royalties	1,996	7,961
Members royalties waived	32	219
	<u>18,596</u>	<u>72,891</u>
<b>NET INCREASE/(DECREASE)</b>	129,218	6,719
<b>MONIES HELD FOR DISTRIBUTION B/FWD</b>	137,004	130,285
<b>MONIES HELD FOR REDISTRIBUTION C/FWD</b>	<u>266,222</u>	<u>137,004</u>

THE WRITERS' GUILD OF GREAT BRITAIN

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2012

		2012		2011	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		2,629		3,093
<b>CURRENT ASSETS</b>					
Debtors and prepayments		32,263		19,943	
Loans to members (welfare fund)		6,592		5,992	
Cash at bank and in hand		451,135		328,743	
		<u>489,990</u>		<u>354,678</u>	
<b>CURRENT LIABILITIES</b>					
Royalties collected for members		266,222		137,004	
Creditors and accruals		39,801		49,850	
		<u>306,023</u>		<u>186,854</u>	
<b>NET CURRENT ASSETS</b>			183,967		167,824
			<u>186,596</u>		<u>170,917</u>
<b>Represented by:</b>					
<b>GENERAL FUND</b>			121,373		108,617
<b>WELFARE FUND</b>			65,223		62,300
			<u>186,596</u>		<u>170,917</u>

ANDREW S. WALSH

TREASURER

ROGER WILLIAMS

CHAIR

Approved for issue to the members:



**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTING POLICIES**

**YEAR ENDED 31 DECEMBER 2012**

**Accounting convention**

The accounts have been prepared under the historical cost convention and follow all applicable Accounting Standards.

**Subscriptions**

Subscriptions are accounted for on receipt basis and cover a period of thirteen months for the current accounting year to take into account the change of policy.

**Donations**

Donations to the Guild are accounted for when received.

**Expenditure**

All expenditure in the accounts is inclusive of VAT where applicable.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment	25% on written down value
Computer equipment	25% on written down value

**Operating Leases**

Rental payments in respect of operating leases are charged to the income and expenditure account.

**Corporation Tax**

Corporation Tax is payable on investment income less any provident benefit expenditure.

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>1 OTHER INCOME</b>		
Bank interest	78	105
Commission on royalties	1,996	7,961
Members royalties waived	32	219
Guild awards income	23,100	20,500
Other Income	4,831	7,074
SSVC Donations	33,125	-
	<u>63,162</u>	<u>35,859</u>
<b>2 MEMBERSHIP ACTIVITY AND COMMUNICATION</b>		
<b>COSTS</b>		
Postage and telephone	4,788	5,930
Meetings expenses	10,292	17,736
Guild awards expenses	18,383	14,300
Legal representation	300	4,510
UK Writer & Website	42,242	31,806
Printing	3,621	1,243
	<u>79,626</u>	<u>75,525</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

	2012	2011
<b>3 PREMISES AND EQUIPMENT COSTS</b>	<b>£</b>	<b>£</b>
Rent and rates	21,600	21,600
Insurance	3,908	1,875
Repairs and maintenance	193	141
Equipment Hire	2,564	2,798
Computer support	14,865	14,478
Depreciation	876	1,137
	<u>44,006</u>	<u>42,029</u>
<b>4 ADMINISTRATION EXPENSES</b>		
Arbitration expenses	-	2,500
Membership systems	29,971	32,156
Advertising & publicity	474	734
Stationery	3,359	2,967
Archive storage	2,869	2,674
Travelling and subsistence	18,473	15,585
Subscriptions and donations	11,682	1,090
Affiliation fees	11,153	11,898
Audit and accountancy	10,380	18,931
Bank charges and interest	1,169	1,370
Sundry	5,186	2,919
Legal & Professional	8,175	8,939
	<u>102,891</u>	<u>101,763</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

**5 TAX CHARGE ON SURPLUS/ (DEFICIT) ON ORDINARY ACTIVITIES**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
U.K. Corporation tax at 20% (2010 at 20%)	<b><u>2,610</u></b>	<b><u>82</u></b>

**6 TANGIBLE FIXED ASSETS**

	<b>Office equipment</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 January 2012	17,653	32,768	50,421
Additions	413	-	413
Disposals	-	-	-
At 31 December 2012	<u>18,066</u>	<u>32,768</u>	<u>50,834</u>
<b>DEPRECIATION</b>			
At 1 January 2012	16,640	30,688	47,328
Disposals	-	-	-
Charge for the year	357	520	877
At 31 December 2012	<u>16,997</u>	<u>31,208</u>	<u>48,205</u>
<b>NET BOOK VALUE</b>			
At 31 December 2012	<u>1,069</u>	<u>1,560</u>	<u>2,629</u>
At 31 December 2011	<u>1,013</u>	<u>2,080</u>	<u>3,093</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

**7 OPERATING LEASES**

At 31 December 2012 there were annual commitments under non-cancellable operating leases as set out below:

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
In less than five years	<u>21,600</u>	<u>21,600</u>

## THE WRITERS' GUILD OF GREAT BRITAIN

Information to be provided to Members as required under the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) for the year ended 31 December 2012

### SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year the General Secretary received a gross salary of £58,000 and Pension Contributions of £5,220.

The President and the members of the Executive Council do not receive any salaries or any benefits. They are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the Guild as is the General Secretary.

### DECLARATION TO MEMBERS

We are also required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to include the following declaration in this statement to all members. The wording is as prescribed by the Act.

*"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 the view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.*

*The member may raise any such concerns 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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice."*