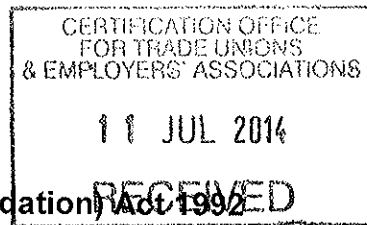


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- PRINT ON ONE SIDE ONLY

# FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:

Website address (if available)

Has the address changed during the year to which the return relates?  Yes  No  (Click the appropriate box)

General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

E-mail:

**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	A <b>2005</b>

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

20
1892

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

## 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
President	David Edgar	Olivia Hetreed	14.06.2013

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		348,507
<b>From Members:</b> Other income from members (specify)		
Commission on Royalties	6,114	
<b>Total other income from members</b>		6,114
<b>Total of all income from members</b>		354,621
<b>Investment income (as at page 12)</b>		666
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	28,975	
<b>Total of other income (as at page 4)</b>		28,975
		<b>TOTAL INCOME</b>
		384,262
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		161,050
<b>Administrative expenses (as at page 10)</b>		222,376
<b>Federation and other bodies (specify)</b>		
Affiliation Fees	7,335	
<b>Total expenditure Federation and other bodies</b>		390,761
<b>Taxation</b>		-
		<b>TOTAL EXPENDITURE</b>
		390,761
		Surplus (deficit) for year
		(6,499)
		Amount of general fund at beginning of year
		121,373
		Amount of general fund at end of year
		114,874

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Guilts Awards Income	7,600	
Advertising	5,750	
SSVC Donations	15,625	
<b>TOTAL OTHER INCOME</b>		<b>28,975</b>
<b>TOTAL OF ALL OTHER INCOME</b>		<b>28,975</b>

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	15,346
		Education and Training services	
		UK Writer & Website	16,726
		Guild Award Expenses	10,805
Representation – Non Employment Related Issues			
Legal Representation	1,000	Negotiated Discount Services	
Communications			
Postage and Telephone	4,502		
Meeting Expenses	8,493		
Printing	949	Salary Costs	
Advertising	402	Wages & Salary	118,173
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	15,346	<b>Total (should agree with figure in General Fund)</b>	161,050









(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>£</b>	<b>£</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>£</b>	<b>£</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		58,580
Salaries and Wages included in above	£58,580	
Auditors' fees		10,140
Legal and Professional fees		6,207
Occupancy costs		65,292
Stationery, printing, postage, telephone, etc.		19,036
Expenses of Executive Committee (Head Office)		
Expenses of conferences		15,182
Other administrative expenses (specify)		
Membership Systems		30,251
Computer Support		15,027
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		1,779
Mortgages		
Other loans		
Depreciation		882
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	222,376
Charged to:	General Fund (Page 3)	222,376
	Fund (Account2)	3,530
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	225,906

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary	58,580	7,028	5,220		70,828	

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		737
Other investment income (specify)		
Total investment income		737
Credited to:		
General Fund (Page 3)		666
Fund (Account 2)		71
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
Total Investment Income		737

# BALANCE SHEET as at 31 December 2013

(see notes 47 to 50)

Previous Year		£	£
2,629	<b>Fixed Assets</b> (at page 14)		2,647
	<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		
38,855	Sundry debtors		36,371
451,135	Cash at bank and in hand		494,069
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		530,440
492,619	<b>TOTAL ASSETS</b>		533,087
121,373	Fund (Account 1)		114,874
65,223	Fund (Account 2)		64,264
	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		
2,610	Tax payable		
266,222	Sundry creditors		268,100
37,191	Accrued expenses		85,849
	Provisions		
	Other liabilities		
492,619	<b>TOTAL LIABILITIES</b>		533,087
492,619	<b>TOTAL ASSETS</b>		533,087

# 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			50,834			50,834
Additions			900			900
Disposals						
Revaluation/Transfer s						
At end of year			51,734			51,734
<b>Accumulated Depreciation</b>						
At start of year			48,205			48,205
Charges for year			882			882
Disposals						
Revaluation/Transfer s						
At end of year			49,087			49,087
<b>Net book value at end of year</b>			2,647			2,647
<b>Net book value at end of previous year</b>			2,629			2,629

# 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		
UNQUOTED		
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	351,007		351,007
From Investments	737		737
Other Income (including increases by revaluation of assets)	35,089		35,089
<b>Total Income</b>	<b>386,833</b>		<b>386,833</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>394,291</b>		<b>394,291</b>
<b>Funds at beginning of year</b> (including reserves)	186,596		186,596
<b>Funds at end of year</b> (including reserves)	179,138		179,138
<b>ASSETS</b>			
Fixed Assets			2,647
Investment Assets			
Other Assets			530,440
		<b>Total Assets</b>	<b>533,087</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>353,949</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>179,138</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.

## **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.

## **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.

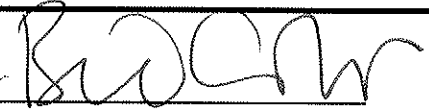
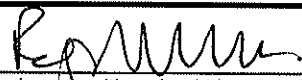
# ACCOUNTING POLICIES

(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:  Name: <u>Bernie Corbett</u>  Date: <u>22.05.2014</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>Roger Williams</u>  Date: <u>22.05.2014</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 type="checkbox"/>	NO	<input checked="" 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 (continued)

We have audited the financial statements of the Writers' Guild of Great Britain for the year ended 31 December 2013, 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**

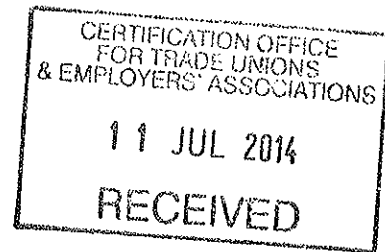
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies 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 2013 and of its income and expenditure for the year then ended.

Signature(s) of auditor or auditors:	<i>A. Gillespie</i>	
Name(s):	Gillespie Inverarity & Co.	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	9 North Parade Mollison Way Edgware Middlesex HA8 5QH	
Date:	27.05.14	
Contact name and telephone number:	M.Chagpar 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 2013**

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2013**

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## 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 2013, 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 2013 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: 19 May 2014

THE WRITERS' GUILD OF GREAT BRITAIN

INCOME AND EXPENDITURE ACCOUNT

GENERAL FUND

YEAR ENDED 31 DECEMBER 2013

	NOTES	2013	2012
		£	£
<b>INCOME</b>			
Subscriptions		348,507	323,785
Other income	1	35,755	63,162
		<u>384,262</u>	<u>386,947</u>
<b>EXPENDITURE</b>			
Staff costs		176,753	175,594
Membership Activity and			
Communication costs	2	42,475	79,626
Premises and Equipment costs	3	43,471	44,006
Administration expenses	4	128,062	102,891
Donations to Writers Guild Foundation		-	(30,536)
		<u>390,761</u>	<u>371,581</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		(6,499)	15,366
<b>CORPORATION TAX</b>	5	-	2,610
<b>SURPLUS AFTER TAX</b>		<u>(6,499)</u>	<u>12,756</u>
<b>BALANCES BROUGHT FORWARD</b>		121,373	108,617
<b>BALANCES CARRIED FORWARD</b>		<u>114,874</u>	<u>121,373</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 2013**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations (members)	2,500	1,551
Interest	71	362
	<u>2,571</u>	<u>1,913</u>
<b>EXPENDITURE</b>		
Grants	3,530	990
Loans written off	-	(2,000)
	<u>3,530</u>	<u>(1,010)</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>( 959)</b>	<b>2,923</b>
<b>BALANCES BROUGHT FORWARD</b>	<b>65,223</b>	<b>62,300</b>
<b>BALANCES CARRIED FORWARD</b>	<u><b>64,264</b></u>	<u><b>65,223</b></u>

THE WRITERS' GUILD OF GREAT BRITAIN

RECEIPTS AND PAYMENTS

ROYALTIES ACCOUNT

YEAR ENDED 31 DECEMBER 2013

	2013	2012
	£	£
<b>RECEIPTS</b>		
Royalties received	60,790	147,814
	<u>60,790</u>	<u>147,814</u>
<b>PAYMENTS</b>		
Distribution to members	52,798	16,568
Commission on royalties	6,114	1,996
Members royalties waived	-	32
	<u>58,912</u>	<u>18,596</u>
<b>NET INCREASE/(DECREASE)</b>	1,878	129,218
<b>MONIES HELD FOR DISTRIBUTION B/FWD</b>	266,222	137,004
<b>MONIES HELD FOR REDISTRIBUTION C/FWD</b>	<u>268,100</u>	<u>266,222</u>

THE WRITERS' GUILD OF GREAT BRITAIN

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2013

		2013		2012	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		2,647		2,629
<b>CURRENT ASSETS</b>					
Debtors and prepayments		28,779		32,263	
Loans to members (welfare fund)		7,592		6,592	
Cash at bank and in hand		494,069		451,135	
		<u>530,440</u>		<u>489,990</u>	
<b>CURRENT LIABILITIES</b>					
Royalties collected for members		268,100		266,222	
Creditors and accruals		85,849		39,801	
		<u>353,949</u>		<u>306,023</u>	
<b>NET CURRENT ASSETS</b>			176,491		183,967
			<u>179,138</u>		<u>186,596</u>
<b>Represented by:</b>					
<b>GENERAL FUND</b>			114,874		121,373
<b>WELFARE FUND</b>			64,264		65,223
			<u>179,138</u>		<u>186,596</u>
ANDREW S. WALSH		TREASURER			
ROGER WILLIAMS		CHAIR			

Approved for issue to the members: 19 May 2014

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTING POLICIES**

**YEAR ENDED 31 DECEMBER 2013**

**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.

**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
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Computer equipment	25% on written down value
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**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 2013

	2013	2012
	£	£
<b>1 OTHER INCOME</b>		
Bank interest	666	78
Commission on royalties	6,114	1,996
Members royalties waived	-	32
Guild awards income	7,600	23,100
Other Income	5,750	4,831
SSVC Donations	15,625	33,125
	<u>35,755</u>	<u>63,162</u>
<b>2 MEMBERSHIP ACTIVITY AND COMMUNICATION</b>		
<b>COSTS</b>		
Postage and telephone	4,502	4,788
Meetings expenses	8,493	10,292
Guild awards expenses	10,805	18,383
Legal representation	1,000	310
UK Writer & Website	16,726	42,242
Printing	949	3,621
	<u>42,475</u>	<u>79,626</u>



THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

	2013	2012
<b>3 PREMISES AND EQUIPMENT COSTS</b>	<b>£</b>	<b>£</b>
Rent and rates	21,600	21,600
Insurance	3,398	3,908
Repairs and maintenance	-	193
Equipment Hire	2,564	2,564
Computer support	15,027	14,865
Depreciation	882	876
	<u>43,471</u>	<u>44,006</u>
<b>4 ADMINISTRATION EXPENSES</b>		
Office Moving Costs	37,730	-
Membership systems	30,251	29,971
Advertising & publicity	402	474
Stationery	1,064	3,359
Archive storage	2,872	2,869
Travelling and subsistence	15,182	18,473
Subscriptions and donations	7,929	11,682
Affiliation fees	7,335	11,153
Audit and accountancy	10,140	10,380
Bank charges and interest	1,779	1,169
Sundry	7,171	5,186
Legal & Professional	6,207	8,175
	<u>128,062</u>	<u>102,891</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2013**

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

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
U.K. Corporation tax at 20% (2010 at 20%)	<u>-</u>	<u>2,610</u>

**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 2013	18,066	32,768	50,421
Additions	-	900	900
Disposals	-	-	-
At 31 December 2013	<u>18,066</u>	<u>33,668</u>	<u>50,834</u>
<b>DEPRECIATION</b>			
At 1 January 2012	16,997	31,208	48,205
Disposals	-	-	-
Charge for the year	267	615	882
At 31 December 2013	<u>17,264</u>	<u>31,823</u>	<u>49,087</u>
<b>NET BOOK VALUE</b>			
At 31 December 2013	<u>802</u>	<u>1,845</u>	<u>2,647</u>
At 31 December 2012	<u>1,069</u>	<u>1,560</u>	<u>2,629</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

**7 OPERATING LEASES**

At 31 December 2013 there were annual commitments under non-cancellable operating leases as set out below:

	2013	2012
	£	£
Operating leases which expire:		
In less than five years	<u>21,600</u>	<u>21,600</u>

**8 OFFICE MOVE**

Just after the year end, the Guild moved in to their new offices at 1<sup>st</sup> Floor, Tooley Street London SE1 2TU.

## 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 2013

### SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year the General Secretary received a gross salary of £58,580 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."*