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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 2015

List no:

418T

Head or Main Office:

First Floor
134 Tooley Street
London SE1 2TU

Website address (if available)

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

Yes

No

(Click the appropriate box)

General Secretary:

Ms Ellie Peers (Acting)

Telephone Number:

020 7833 0777

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
22nd 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)

RE: WRITERS GUILD OF GREAT BRITAIN

Please find attached form AR21 for 2015 duly completed and signed.

Also enclosed is a copy of the audited accounts of the Union for the year ended 31 December 2015. The officers in the post as at 31 December 2015 were as follows:

1. Ms Olivia Hetreed – President
2. Ms Gail Rennard – Chairman
3. Mr Richard Pinner – Deputy Chairman
4. Mr Tim Stimpson – Deputy Chairman
5. Mr Andrew S. Walsh – Treasurer
6. Mr Bernie Corbett – Gen. Secretary

Yours faithfully,



M. Chaggar
For Gillespie Inverarity & Co.

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

Registered Company Number: **SC474245**

chartered accountant
tax consultants
business advisers

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	1498	6	0	50	1554
FEMALE	507	0	0	0	507
TOTAL	2005	6	0	50	A 2061

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

0

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

1963

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
Chair	Mr Roger Williams	Ms Gail Renard	19.06.2015

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		327,149
From Members: Other income from members (specify)		
Commission on Royalties	1,977	
Total other income from members		1,977
Total of all income from members		329,126
Investment income (as at page 12)		670
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	53,005	
Total of other income (as at page 4)		53,005
		TOTAL INCOME
		382,801
EXPENDITURE		
Benefits to members (as at page 5)		191,806
Administrative expenses (as at page 10)		178,081
Federation and other bodies (specify)		
Affiliation Fees	14,114	
Total expenditure Federation and other bodies		14,114
Taxation		0
		TOTAL EXPENDITURE
		384,001
		Surplus (deficit) for year
		(1,200)
		Amount of general fund at beginning of year
		112,678
		Amount of general fund at end of year
		111,478

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Guild Awards income	33,000	
Other Income	13,755	
SSVC Donations	6,250	
TOTAL OTHER INCOME		53,005
TOTAL OF ALL OTHER INCOME		53,005

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	37,133
		Education and Training services	
		UK Writer & Website	6,268
		Guild Award Expenses	31,470
Representation – Non Employment Related Issues Legal/Professional Representation	20,415	Negotiated Discount Services	
Communications			
Postage & Telephone	4,476		
Meeting Expenses	8,201		
Printing	3,033	Salary Costs	
Advertising	1,008	Wages & Salaries	116,935
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	37,133	Total (should agree with figure in General Fund)	191,806

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	WELFARE FUND	£	£
Income			
	From members	2,020	2,020
	Investment income (as at page 12)	68	68
	Other income (specify)		
	Total other income as specified		2,088
	Total Income		2,088
Expenditure			
	Benefits to members	1,558	1,558
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		1,558
	Surplus (Deficit) for the year		530
	Amount of fund at beginning of year		63,085
	Amount of fund at the end of year (as Balance Sheet)		63,615
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
			Total Expenditure
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
			Total Expenditure
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	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		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	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		
Expenditure	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)

	£
Administrative Expenses	
Remuneration and expenses of staff	60,337
Salaries and Wages included in above	£60,337
Auditors' fees	10,683
Legal and Professional fees	20,760
Occupancy costs	42,258
Stationery, printing, postage, telephone, etc.	4,971
Expenses of Executive Committee (Head Office)	
Expenses of conferences	12,260
Other administrative expenses (specify)	
Membership Systems	7,400
Computer Support	18,647
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	269
Mortgages	
Other loans	
Depreciation	496
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	178,081
Charged to:	
General Fund (Page 3)	178,081
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	178,081

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	60,337	7,212	5,430			72,979

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			670
Other investment income (specify)			
		Total investment income	670
		Credited to:	
		General Fund (Page 3)	670
		Fund (Account 2)	68
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	738

BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£	£
1,986	Fixed Assets (at page 14)		1,490
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
33,070	Sundry debtors		73,988
497,392	Cash at bank and in hand		209,742
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		283,730
532,448	TOTAL ASSETS		285,220
112,678	Fund (Account 1)		111,478
63,085	Fund (Account 2)		63,615
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
269,568	Sundry creditors		38,340
87,117	Accrued expenses		71,787
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		285,220
532,448	TOTAL ASSETS		285,220

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			51,734			51,734
Additions						
Disposals						
Revaluation/Transfers						
At end of year			51,734			51,734
Accumulated Depreciation						
At start of year			49,748			49,748
Charges for year			496			496
Disposals						
Revaluation/Transfers						
At end of year			50,244			50,244
Net book value at end of year			1,490			1,490
Net book value at end of previous year			1,986			1,986

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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £
INCOME	2015		2015
From Members	329,126		329,126
From Investments	738		738
Other Income (including increases by revaluation of assets)	55,025		55,025
Total Income	384,889		384,889
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	385,559		385,559
Funds at beginning of year (including reserves)	175,763		175,763
Funds at end of year (including reserves)	175,093		175,093
ASSETS			
Fixed Assets			1,490
Investment Assets			
Other Assets			283,730
Total Assets			285,220
LIABILITIES			
Total Liabilities			110,127
NET ASSETS (Total Assets less Total Liabilities)			175,093

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.

Operating Leases

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

Corporation Tax

No Corporation tax is due for the current or the previous financial year.

ACCOUNTING POLICIES

(see notes 74 and 75)

Depreciation


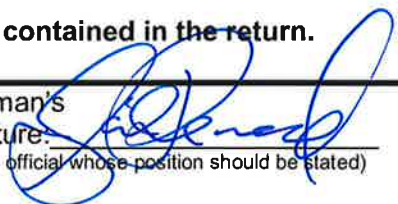
Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

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

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: Ellie Peers (Acting) Date: <u>4. 5 2016</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: Gail Renard Date: <u>4 5 2016</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

AUDITOR'S REPORT

(see notes 42 to 47)

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 43 and 44)

YES

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 43)

YES

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 note 43)

YES

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 AR27 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 45)

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

10 JUN 2016

RECEIVED

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 2015, 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 2015 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

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	Gillespie Inverarity & Co (London) Ltd.	
Name(s):	Gillespie Inverarity & Co (London) Ltd	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	9 North Parade Mollison Way Edgware Middlesex HA8 5QH	
Date:		
Contact name and telephone number:	Mehboob 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 2015

THE WRITERS' GUILD OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

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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 2015, 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 2015 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 (London) Ltd
Chartered Accountants and Registered Auditors
9 North Parade
Mollison Way
Edgware, Middlesex
HA8 5QH

Dated:

THE WRITERS' GUILD OF GREAT BRITAIN

INCOME AND EXPENDITURE ACCOUNT

GENERAL FUND

YEAR ENDED 31 DECEMBER 2015

	NOTES	2015	2014
		£	£
INCOME			
Subscriptions		327,149	362,419
Other income		<u>55,652</u>	<u>43,444</u>
		<u>382,801</u>	<u>405,863</u>
EXPENDITURE			
Staff costs		177,272	175,536
Membership Activity and			
Communication costs	2	73,863	81,912
Premises and Equipment costs	3	61,401	66,857
Administration expenses	4	71,465	83,754
Donations to Writers Guild Foundation		<u>-</u>	<u>-</u>
		<u>384,001</u>	<u>408,059</u>
(LOSS)/FOR THE YEAR		(1,200)	(2,196)
CORPORATION TAX	5	-	-
LOSS FOR THE YEAR		<u>(1,200)</u>	<u>(2,196)</u>
BALANCES BROUGHT FORWARD		<u>112,678</u>	<u>114,874</u>
BALANCES CARRIED FORWARD		<u>111,478</u>	<u>112,678</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 2015

	2015	2014
	£	£
INCOME		
Donations (members)	2,020	-
Interest	68	71
	<u>2,088</u>	<u>71</u>
EXPENDITURE		
Members Subscriptions/Grants	1,558	1,250
Loans written off	-	-
	<u>1,558</u>	<u>1,250</u>
PROFIT FOR THE YEAR	530	(1,179)
BALANCES BROUGHT FORWARD	63,085	64,264
BALANCES CARRIED FORWARD	<u>63,615</u>	<u>63,085</u>

THE WRITERS' GUILD OF GREAT BRITAIN

RECEIPTS AND PAYMENTS

ROYALTIES ACCOUNT

YEAR ENDED 31 DECEMBER 2015

	2015	2014
	£	£
RECEIPTS		
Royalties received	38,739	12,623
	<u>38,739</u>	<u>12,623</u>
PAYMENTS		
Distribution to members	267,990	10,477
Commission on royalties	1,977	678
	<u>269,967</u>	<u>11,155</u>
NET (DECREASE)/INCREASE	(231,228)	1,468
MONIES HELD FOR DISTRIBUTION B/FWD	269,568	268,100
MONIES HELD FOR REDISTRIBUTION C/FWD	<u>38,340</u>	<u>269,568</u>

THE WRITERS' GUILD OF GREAT BRITAIN

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2015

		2015		2014	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		1,490		1,986
CURRENT ASSETS					
Debtors and prepayments		58,900		25,478	
Loans to members (welfare fund)		15,088		7,592	
Cash at bank and in hand		209,742		497,392	
		<u>283,730</u>		<u>530,462</u>	
CURRENT LIABILITIES					
Royalties collected for members		38,340		269,568	
Creditors and accruals		71,787		87,117	
		<u>110,127</u>		<u>356,685</u>	
NET CURRENT ASSETS			173,603		173,777
			<u>175,093</u>		<u>175,763</u>
Represented by:					
GENERAL FUND			111,478		112,678
WELFARE FUND			63,615		63,085
			<u>175,093</u>		<u>175,763</u>

ANDREW S. WALSH

GAIL RENARD

Approved for issue to the members:

TREASURER

CHAIR



THE WRITERS' GUILD OF GREAT BRITAIN

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2015

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

No Corporation tax is due for the current or the previous financial year.

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

	2015	2014
	£	£
1 OTHER INCOME		
Bank interest	670	662
Commission on royalties	1,977	678
Guild awards income	33,000	27,500
Other Income	13,755	3,354
SSVC Donations	6,250	11,250
	<u>55,652</u>	<u>43,444</u>
2 MEMBERSHIP ACTIVITY AND COMMUNICATION		
COSTS		
Postage and telephone	4,476	3,547
Meetings expenses	8,201	8,134
Guild awards expenses	31,470	34,793
Legal representation	20,415	20,058
Website	6,268	13,939
Printing	3,033	1,441
	<u>73,863</u>	<u>81,912</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

	2015	2014
3 PREMISES AND EQUIPMENT COSTS	£	£
Rent Rates and Utilities	36,846	39,306
Insurance	2,510	3,007
Repairs and maintenance	640	986
Equipment Hire	2,262	2,075
Computer support	18,647	20,822
Depreciation	496	661
	<u>61,401</u>	<u>66,857</u>
4 ADMINISTRATION EXPENSES		
Office Moving Costs	-	2,698
Membership systems	7,400	10,278
Advertising & publicity	1,008	1,060
Stationery	1,289	8,822
Archive storage	(3,237)	7,817
Travelling and subsistence	12,260	15,987
Subscriptions and donations	-	-
Affiliation fees	14,114	11,849
Audit and accountancy	10,683	10,680
Bank charges and interest	269	381
Sundry	6,919	7,024
Legal & Professional	20,760	7,158
	<u>71,465</u>	<u>83,754</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

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

	2015	2014
	£	£
Corporation Tax charge	<u>Nil</u>	<u>Nil</u>

6 TANGIBLE FIXED ASSETS

	<u>Office</u>	<u>Computer</u>	<u>Total</u>
	<u>equipment</u>	<u>equipment</u>	<u>Total</u>
	£	£	£
COST			
At 1 January 2015	18,066	33,668	51,734
Additions	-	-	-
Disposals	-	-	-
At 31 December 2015	<u>18,066</u>	<u>33,668</u>	<u>51,734</u>
DEPRECIATION			
At 1 January 2015	17,464	32,284	49,748
Disposals	-	-	-
Charge for the year	150	346	496
At 31 December 2015	<u>17,614</u>	<u>32,630</u>	<u>50,244</u>
NET BOOK VALUE			
At 31 December 2015	<u>452</u>	<u>1,038</u>	<u>1,490</u>
At 31 December 2014	<u>602</u>	<u>1,384</u>	<u>1,986</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

7 OPERATING LEASES

At 31 December 2015 there were annual commitments under non-cancellable operating leases as set out below:

	2015	2014
	£	£
Operating leases which expire:		
In less than five years	<u>25,200</u>	<u>25,200</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 2015

SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year the General Secretary received a gross salary of £60,337 and Pension Contributions of £5,430.

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."

