

DO NOT STAPLE
PRINT ON ONE SIDE ONLY

FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

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

(Tick as appropriate)

General Secretary:

Contact name for queries regarding the completion of this return:

Telephone Number:

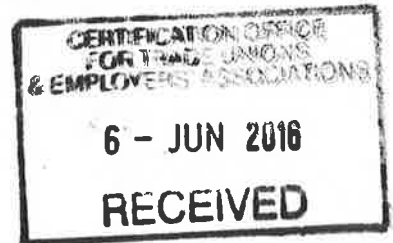
e-mail:

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 Office as below or by telephone to: 020 7210 3734

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

For Employers' Associations based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

SNIPEF GLASGOW & WEST OF SCOTLAND

TO 31ST DECEMBER 2015

OFFICERS IN POST:-

President:- Not at present

Secretary:-Malcolm Drysdale

Past President Preston Fleming has been on hand to help out with Presidential duties.

RETURN OF MEMBERS

(see note 9)

NUMBER OF MEMBERS AT THE END OF THE YEAR				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
67				67

OFFICERS IN POST

(see note 10)

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.

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 of Change

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	INCOME			
13,789	From Members	Subscriptions, levies, etc	14,164	
344	Investment income	Interest and dividends (gross)	400	
86		Bank interest (gross)	68	
0		Other (specify)	0	
				14,632
0	Other income	Rents received	0	
0		Insurance commission	0	
0		Consultancy fees	0	
0		Publications/Seminars	0	
0		Miscellaneous receipts (specify)	0	
				0
14,219	TOTAL INCOME			14,632
	EXPENDITURE			
	Administrative expenses			
0		Remuneration and expenses of staff	0	
0		Occupancy costs	0	
481		Printing, Stationery, Post	435	
0		Telephones	0	
6,947		Legal and Professional fees	6,569	
497		Miscellaneous - Insurance	0	
5,770		Branch Subscriptions	5,621	
				12,625
33	Other charges	Bank charges	45	
0		Depreciation	0	
0		Sums written off	0	
0		Affiliation fees	0	
0		Donations	0	
2,054		Conference and meeting fees	3,746	
0		Expenses	0	
5		Miscellaneous	(45)	
(1,255)		Surplus on functions	(854)	
				2,892
17	Taxation			14
14,549	TOTAL EXPENDITURE			15,531
(330)	Deficit for year			(899)
37,671	Amount of fund at beginning of year			37,341
37,341	Amount of fund at end of year			36,442

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:	BENEVOLENT FUND	£	£
Income			
0	From members		0
177	Investment income		203
0	Other income (specify)		0
		Total Income	203
Expenditure			
0	Administrative expenses		0
0	Other expenditure (specify)		0
1	Bank Charges		1
6	Corporation Tax		6
		Total Expenditure	7
7		Surplus for the year	196
170		Amount of fund at beginning of year	18,003
17,833		Amount of fund at the end of year (as Balance Sheet)	18,199
18,003			

ACCOUNT 3		Fund Account	
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		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)	

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 4		Fund Account	
Name of account:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		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)	

ACCOUNT 5		Fund Account	
Name of account:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		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)	

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 6		Fund Account	
Name of account:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		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)	

ACCOUNT 7		Fund Account	
Name of account:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		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)	

BALANCE SHEET AS AT 31ST DECEMBER 2015

(see notes 19 and 20)

Previous Year		£	£
0	Fixed Assets (as at page 11)	0	
	Investments (as per analysis on page 13)		
0	Quoted (Market value £)		
27,790	Unquoted	27,790	
	Total Investments		27,790
	Other Assets		
2,811	Sundry debtors	2,160	
17,239	Cash at bank and in hand	21,134	
0	Stocks of goods	0	
17,295	Others (specify)-Scottish Building Society	17,295	
9,676		9,872	
	Total of other		50,461
	assets		
74,811		TOTAL ASSETS	78,251
37,341	General Fund (Account)		36,442
18,003	Benevolent Fund (Account)		18,199
0	Fund (Account)		0
0	Revaluation Reserve		0
	Liabilities		
0	Loans	0	
0	Bank overdraft	0	
0	Tax payable	0	
6,836	Sundry creditors	7,627	
0	Accrued expenses	0	
9,148	Provisions:- Held for Dinner	12,506	
3,483	Other liabilities:-Due to Benevolent Fund	3,477	
19,467		TOTAL LIABILITIES	23,610
74,811		TOTAL ASSETS	78,251

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
BOOK AMOUNT at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £	
QUOTED	British Government & British Government Guaranteed Securities		
	British Municipal and County Securities		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	*Market Value of Quoted Investments		
UNQUOTED	British Government Securities		
	British Municipal and County Securities		
	Mortgages		
	Other unquoted securities (to be specified)		
	19,463 8,327	Barclay Wealth Unit Trusts (General Fund) Barclay Wealth Unit Trusts (Benevolent Fund)	19,463 8,327
	27,790	TOTAL QUOTED (as Balance Sheet)	27,790
		*Market Value of Unquoted Investments	26,609

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 23 to 25)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?		YES	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)		
INCORPORATED EMPLOYERS' ASSOCIATIONS			
Are the shares which are controlled by the association registered in the association's name		YES	NO
If NO, please state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		
UNINCORPORATED EMPLOYERS ASSOCIATIONS			
Are the shares which are controlled by the association registered in the names of the association's trustees?		YES	NO
If NO, state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	14,164	0	14,164
From Investments	671	0	671
Other Income (including increases by revaluation of assets)	0	0	0
Total Income	14,835	0	14,835
EXPENDITURE (including decreases by revaluation of assets)	15,538	0	15,538
Total Expenditure	15,538	0	15,538
Funds at beginning of year (including reserves)	55,344	0	55,344
Funds at end of year (including reserves)	54,641		54,641
ASSETS			
Fixed Assets			0
Investment Assets			27,790
Other Assets			50,461
		Total Assets	78,251
LIABILITIES		Total Liabilities	23,610
NET ASSETS (Total Assets less Total Liabilities)			54,641

NOTES TO THE ACCOUNTS

(see note 36)

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

1. Subscriptions

These accounts contain only the local portions of the subscriptions paid to the branches and do not incorporate any part of the branches own expenditure.

2. Related Parties

Included within accrued charges is £5,434 (2014: £4,683) due to SNIPEF Management Ltd.

ACCOUNTING POLICIES

(see notes 37 and 38)

3. Accounting Policies

Basis of preparation of accounts

The accounts have been prepared under the historical cost convention and contain the information required to be given to the members under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended). The accounts have also been prepared in accordance with applicable accounting standards and the Financial Reporting Standard for Smaller Entities (effective January 2015).

Going concern

The accounts have been prepared on a going concern basis. The directors have assessed the Association's ability to continue as a going concern and have reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these accounts.

Investments at cost

Investments are shown in the accounts at cost. Any funds at the Association not required for immediate disbursement shall be invested in such a way as the Committee may decide.

Income and expenditure



Investment income and bank interest are included in revenue on the date on which they are receivable.

Expenditure is dealt with on an accruals basis.

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>MALCOLM DRYSDALE</u> Date: <u>11/5/16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>PRESTON FLEMING</u> Date: <u>11/5/16.</u>
---	--

CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	√	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	√	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	√	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	√	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	√	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	√	NO	

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

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

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

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)

AUDITOR'S REPORT (continued)

C
T

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SNIPEF - GLASGOW & WEST OF SCOTLAND IN ACCORDANCE WITH
THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992**

We have audited the accounts of the SNIPEF – Glasgow & West of Scotland for the year ended 31 December 2015 which comprise the General Fund Balance Sheet, the General Fund Income and Expenditure Account, the Benevolent Fund Balance Sheet, the Benevolent Fund Income and Expenditure Account and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015).

This report is made solely to the Members of the Association, as a body, in accordance with the constitution and the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Members of the Association 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 Members of the Association as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Committee and auditor

The Committee of the Association's responsibilities for preparation of the accounts, which give a true and fair view, in accordance with the Constitution of the Association, applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Committee's Responsibilities.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements 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 accounts

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion

In our opinion:

- the accounts give a true and fair view of the state of the Association's affairs as at 31 December 2015 and of its deficit for the year then ended;
- the accounts have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice (Applicable to Smaller Entities); and
- the accounts have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Emphasis of matter

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in note 1 to the accounts concerning the financial affairs of the branches.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 (the "Act") requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its transactions has not been maintained by the association;
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we required for our audit as required by Section 37 of the Act.

CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Signature(s) of auditor or auditors:	Chiene + Tait LLP	
Name(s):	Chiene & Tait LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	61 Dublin Street Edinburgh EH3 6NL	
Date:	18 May 2016	
Contact name and telephone number:	Malcolm Beveridge 0131 558 5800	

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

**EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN.
THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.**

**THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE
GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE
CERTIFICATION OFFICE**