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## 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  
22<sup>nd</sup> 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 31<sup>ST</sup> DECEMBER 2014**

**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
68				68

## 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			£	£
	<b>INCOME</b>			
14,239	From Members	Subscriptions, levies, etc	13,789	
365	Investment income	Interest and dividends (gross)	344	
59		Bank interest (gross)	86	
0		Other (specify)	0	
				14,219
0	Other income	Rents received	0	
0		Insurance commission	0	
0		Consultancy fees	0	
0		Publications/Seminars	0	
0		Miscellaneous receipts (specify)	0	
				0
14,663	<b>TOTAL INCOME</b>			14,219
	<b>EXPENDITURE</b>			
	Administrative expenses			
0		Remuneration and expenses of staff	0	
0		Occupancy costs	0	
509		Printing, Stationery, Post	481	
0		Telephones	0	
6,616		Legal and Professional fees	6,947	
497		Miscellaneous - Insurance	497	
4,272		Branch Subscriptions	5,770	
				13,695
66	Other charges	Bank charges	33	
0		Depreciation	0	
0		Sums written off	0	
0		Affiliation fees	0	
0		Donations	0	
3,116		Conference and meeting fees	2,054	
0		Expenses	0	
293		Miscellaneous (specify)	5	
(1,766)		Surplus on functions	(1,255)	
				837
12	Taxation			17
13,615	<b>TOTAL EXPENDITURE</b>			14,549
1,048	Surplus/Deficit for year			(330)
36,623	Amount of fund at beginning of year			37,671
37,671	Amount of fund at end of year			37,341

## ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:	BENEVOLENT FUND	£	£
<b>Income</b>			
0	From members		0
186	Investment income		177
0	Other income (specify)		0
		<b>Total Income</b>	177
<b>Expenditure</b>			
0	Administrative expenses		0
0	Other expenditure (specify)		0
1	Bank Charges		1
6	Corporation Tax		6
		<b>Total Expenditure</b>	7
7		Surplus (Deficit) for the year	170
179		Amount of fund at beginning of year	17,833
17,654		Amount of fund at the end of year (as Balance Sheet)	18,003
17,833			

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

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

<b>ACCOUNT 5</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
		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 31<sup>ST</sup> DECEMBER 2014

(see notes 19 and 20)

Previous Year		£	£
0	<b>Fixed Assets</b> (as at page 11)	0	
	<b>Investments</b> (as per analysis on page 13)		
19,463	Quoted (Market value £ )		
8,327	Unquoted	27,790	
	<b>Total Investments</b>		27,790
	<b>Other Assets</b>		
2,520	Sundry debtors	2,811	
20,076	Cash at bank and in hand	17,239	
0	Stocks of goods	0	
17,281	Others (specify)- Scottish Building Society	17,295	
9,506	Benevolent Fund	9,676	
	<b>Total of other</b>		47,021
	<b>assets</b>		
<b>77,173</b>		<b>TOTAL ASSETS</b>	<b>74,811</b>
37,671	General Fund (Account)		37,341
17,833	Benevolent Fund (Account)		18,003
0	Fund (Account)		0
0	Revaluation Reserve		0
	<b>Liabilities</b>		
0	Loans	0	
0	Bank overdraft	0	
0	Tax payable	0	
7,291	Sundry creditors	6,836	
0	Accrued expenses	0	
10,888	Provision:- Held for Dinner	9,148	
3,490	Other liabilities-Due to Benevolent Fund	3,483	
<b>21,669</b>		<b>TOTAL LIABILITIES</b>	<b>19,467</b>
<b>77,173</b>		<b>TOTAL ASSETS</b>	<b>74,811</b>



# FIXED ASSETS ACCOUNT

(see note 21)

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

# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £	
<b>QUOTED</b>	British Government & British Government Guaranteed Securities		
	British Municipal and County Securities		
	Other quoted securities (to be specified)		
	<b>TOTAL QUOTED (as Balance Sheet)</b>		
	<b>*Market Value of Quoted Investments</b>		
<b>UNQUOTED</b>	British Government Securities		
	British Municipal and County Securities		
	Mortgages		
	Other unquoted securities (to be specified)		
	19,463	Barclay Wealth Unit Trusts (General Fund)	19,463
	8,327	Barclay Wealth Unit Trusts (Benevolent Fund)	8,327
	<b>27,790</b>	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>27,790</b>
	<b>*Market Value of Unquoted Investments</b>	<b>27,597</b>	

\* 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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	NO
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>INCORPORATED EMPLOYERS' ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the association's name</b>		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		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>		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 £
<b>INCOME</b>			
From Members	13,789	0	13,789
From Investments	607	0	607
Other Income (including increases by revaluation of assets)	0	0	0
<b>Total Income</b>	<b>14,396</b>	<b>0</b>	<b>14,396</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	14,556	0	14,556
<b>Total Expenditure</b>	<b>14,556</b>	<b>0</b>	<b>14,556</b>
<b>Funds at beginning of year</b> (including reserves)	55,504	0	55,504
<b>Funds at end of year</b> (including reserves)	55,344	0	55,344
<b>ASSETS</b>			
Fixed Assets			0
Investment Assets			27,790
Other Assets			47,021
		<b>Total Assets</b>	<b>74,811</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>19,467</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>55,344</b>

# 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 £4,683 (2013: £5,024) 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 April 2008).

### 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: M B Drysdale

Name: M B DRYSDALE

Date: 30 April 2015

Chairman's

Signature: [Signature]  
(or other official whose position should be stated)

Name: P FLORIN

Date: 30 April 2015

# 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)

## 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 2014 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 April 2008).

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

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Committee; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Committee's Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### Opinion

In our opinion:

- the accounts give a true and fair view of the state of the Association's affairs as at 31 December 2014 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:	30 April 2015	
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**