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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 2016	
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/> (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 2JJ



(Revised February 2011)

WRITERS GUILD OF GREAT BRITAIN

The officers in the post as at 31 December 2016 were as follows:

1. Ms Olivia Hetreed - President
2. Ms Gail Rennard - Chair
3. Mr Richard Pinner- Deputy Chair
4. Mr Tim Stimpson - Deputy Chair
5. Mr Andrew S.Walsh- Treasurer
6. Ms Ellie Peers- Acting Gen.Secretary

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	1166	12	7	61	1246
FEMALE	940	0	0	0	940
TOTAL	2106	12	7	61	A 2186

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
Gen. Secretary	Mr Bernie Corbett	Ms Ellie Peers (Acting)	28.04.16

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		393,865
From Members: Other income from members (specify)		
Commission on Royalties	4,917	
Total other income from members		4,917
Total of all income from members		398,782
Investment income (as at page 12)		341
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	306,720	
Total of other income (as at page 4)		306,720
	TOTAL INCOME	705,843
EXPENDITURE		
Benefits to members (as at page 5)		235,949
Administrative expenses (as at page 10)		160,205
Federation and other bodies (specify)		
Affiliation Fees	14,851	
Total expenditure Federation and other bodies		14,851
Taxation		7,597
	TOTAL EXPENDITURE	418,602
		287,241
		111,478
		398,719
Surplus (deficit) for year		287,241
Amount of general fund at beginning of year		111,478
Amount of general fund at end of year		398,719

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	41,000	
Other Income	7,335	
SSVC Donations	5,450	
Bequest	252,935	
TOTAL OTHER INCOME		306,720
TOTAL OF ALL OTHER INCOME		306,720

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	47,967
		Education and Training services	
		UK Writer & Website	13,231
		Guild Award Expenses	43,477
Representation – Non Employment Related Issues			
Legal/Professional Representation	18,636	Negotiated Discount Services	
Communications			
Postage & Telephone	6,994		
Meeting Expenses	20,737		
Printing	-	Salary Costs	
Advertising	1,600	Wages & Salaries	131,274
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	47,967	Total (should agree with figure in General Fund)	235,949

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	WELFARE FUND	£	£
Income			
	From members	2,270	2,270
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		2,270
	Total Income		2,270
Expenditure			
	Benefits to members	9,174	9,174
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		9,174
	Surplus (Deficit) for the year		(6,904)
	Amount of fund at beginning of year		63,615
	Amount of fund at the end of year (as Balance Sheet)		56,711
	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		51,202
Salaries and Wages included in above	£51,202	
Auditors' fees		10,650
Legal and Professional fees		16,096
Occupancy costs		43,065
Stationery, printing, postage, telephone, etc.		12,006
Expenses of Executive Committee (Head Office)		
Expenses of conferences		8,965
Other administrative expenses (specify)		
Membership Systems		9,918
Computer Support		7,543
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		388
Mortgages		
Other loans		
Depreciation		372
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		160,205
Charged to:	General Fund (Page 3)	160,205
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		160,205

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 (Acting)	46,974	5,363	4,228		56,565	

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			341
Other investment income (specify)			
		Total investment income	341
Credited to:			
		General Fund (Page 3)	341
		Fund (Account 2)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	341

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
1,490	Fixed Assets (at page 14)		1,118
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
73,988	Sundry debtors		66,564
209,742	Cash at bank and in hand		525,745
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		592,309
285,220	TOTAL ASSETS		593,427
111,478	Fund (Account 1)		398,719
63,615	Fund (Account 2)		56,711
	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		
38,340	Sundry creditors		35,980
71,787	Accrued expenses		102,017
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		593,427
285,220	TOTAL ASSETS		593,427

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/Transfer s						
At end of year			51,734			51,734
Accumulated Depreciation						
At start of year			50,244			50,244
Charges for year			372			372
Disposals						
Revaluation/Transfer s						
At end of year			50,616			50,616
Net book value at end of year			1,118			1,118
Net book value at end of previous year			1,490			1,490

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	2016		2016
From Members	401,052		401,052
From Investments	341		341
Other Income (including increases by revaluation of assets)	306,720		306,720
Total Income	708,113		708,113
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	427,776		427,776
Funds at beginning of year (including reserves)	175,093		175,093
Funds at end of year (including reserves)	455,430		455,430
ASSETS			
Fixed Assets			1,118
Investment Assets			
Other Assets			592,309
Total Assets			593,427
LIABILITIES			
Total Liabilities			137,997
NET ASSETS (Total Assets less Total Liabilities)			455,430

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

Corporation tax charge for the year amounts to £7,597.

ACCOUNTING POLICIES

(see notes 74 and 75)

Depreciation


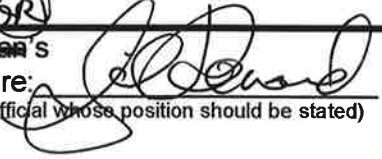
Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

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: 08.05.2017	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: Gail Renard Date: 08.05.2017
--	---

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 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 2016, 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:	<i>Gillespie Inverarity & Co (London) Ltd</i>	
Name(s):	Gillespie Inverarity & Co (London) Ltd	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	9 North Parade Mollison Way Edware Middlesex HA8 5QH	
Date:	08.05.2017	
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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO



If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE

SECTION TWO


For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:



Signature	
Name	Ms ELLIE PEERS
Office held	ACTING GEN. SECRETARY
Date	07/06/2017

THE WRITERS' GUILD OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

THE WRITERS' GUILD OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

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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 2016, 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 2016 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 2016

	NOTES	2016	2015
		£	£
INCOME			
Subscriptions		393,865	327,149
Other income		<u>311,978</u>	<u>55,652</u>
		<u>705,843</u>	<u>382,801</u>
EXPENDITURE			
Staff costs		182,476	177,272
Membership Activity and Communication costs	2	103,075	73,863
Premises and Equipment costs	3	50,980	61,401
Administration expenses	4	74,474	71,465
		<u>411,005</u>	<u>384,001</u>
PROFIT/(LOSS) FOR THE YEAR		294,838	(1,200)
CORPORATION TAX	5	7,597	-
PROFIT FOR THE YEAR		<u>287,241</u>	<u>(1,200)</u>
BALANCES BROUGHT FORWARD		<u>111,478</u>	<u>112,678</u>
BALANCES CARRIED FORWARD		<u>398,719</u>	<u>111,478</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 2016

	2016	2015
	£	£
INCOME		
Donations (members)	2,270	2,020
Interest	-	68
	<u>2,270</u>	<u>2,088</u>
EXPENDITURE		
Members Subscriptions/Grants	1,674	1,558
Loans written off	7,500	-
	<u>9,174</u>	<u>1,558</u>
(LOSS)?PROFIT FOR THE YEAR	(6,904)	530
BALANCES BROUGHT FORWARD	63,615	63,085
BALANCES CARRIED FORWARD	<u>56,711</u>	<u>63,615</u>

THE WRITERS' GUILD OF GREAT BRITAIN

RECEIPTS AND PAYMENTS

ROYALTIES ACCOUNT

YEAR ENDED 31 DECEMBER 2016

	2016	2015
	£	£
RECEIPTS		
Royalties received	23,943	38,739
	<u>23,943</u>	<u>38,739</u>
PAYMENTS		
Distribution to members	24,983	267,990
Commission on royalties	1,320	1,977
	<u>26,303</u>	<u>269,967</u>
NET (DECREASE)/INCREASE	(2,360)	(231,228)
MONIES HELD FOR DISTRIBUTION B/FWD	38,340	269,568
MONIES HELD FOR REDISTRIBUTION C/FWD	<u>35,980</u>	<u>38,340</u>

THE WRITERS' GUILD OF GREAT BRITAIN

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2016

		2016		2015	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		1,118		1,490
CURRENT ASSETS					
Debtors and prepayments		58,976		58,900	
Loans to members (welfare fund)		7,588		15,088	
Cash at bank and in hand		525,745		209,742	
		<u>592,309</u>		<u>283,730</u>	
CURRENT LIABILITIES					
Royalties collected for members		35,980		38,340	
Creditors and accruals		102,017		71,787	
		<u>137,997</u>		<u>110,127</u>	
NET CURRENT ASSETS			454,312		173,603
			<u>455,430</u>		<u>175,093</u>
Represented by:					
GENERAL FUND			398,719		111,478
WELFARE FUND			56,711		63,615
			<u>455,430</u>		<u>175,093</u>

ANDREW S. WALSH

TREASURER

GAIL RENARD

CHAIR

Approved for issue to the members:

THE WRITERS' GUILD OF GREAT BRITAIN

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2015

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities. The Financial Reporting Standard applicable in the UK and Republic of Ireland and Companies Act 2006.

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.

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

	2016	2015
	£	£
1 OTHER INCOME		
Bank interest	341	670
Commission on royalties	4,917	1,977
Guild awards income	41,000	33,000
Other Income	7,335	13,755
SSVC Donations	5,450	6,250
Gifts	252,935	-
	<u>311,978</u>	<u>55,652</u>
2 MEMBERSHIP ACTIVITY AND COMMUNICATION		
COSTS		
Postage and telephone	6,994	4,476
Meetings expenses	20,737	8,201
Guild awards expenses	43,477	31,470
Legal representation	18,636	20,415
Communications	13,231	6,268
Printing	-	3,033
	<u>103,075</u>	<u>73,863</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

	2016	2015
3 PREMISES AND EQUIPMENT COSTS	£	£
Rent Rates and Utilities	38,498	36,846
Insurance	932	2,510
Repairs and maintenance	1032	640
Equipment Hire	2,603	2,262
Computer support	7,543	18,647
Depreciation	372	496
	<u>50,980</u>	<u>61,401</u>
4 ADMINISTRATION EXPENSES		
Office Moving Costs	-	-
Membership systems	9,918	7,400
Advertising & publicity	1,600	1,008
Stationery	3,137	1,289
Archive storage	622	(3,237)
Travelling and subsistence	8,965	12,260
Affiliation fees	14,851	14,114
Audit and accountancy	10,650	10,683
Bank charges and interest	388	269
Sundry	8,247	6,919
Legal & Professional	16,096	20,760
	<u>74,474</u>	<u>71,465</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

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

	2016	2015
	£	£
Corporation Tax charge for the year	<u>7,597</u>	<u>Nil</u>

6 TANGIBLE FIXED ASSETS

	Office <u>equipment</u>	Computer <u>equipment</u>	<u>Total</u>
	£	£	£
COST			
At 1 January 2016	18,066	33,668	51,734
Additions	-	-	-
Disposals	-	-	-
At 31 December 2016	<u>18,066</u>	<u>33,668</u>	<u>51,734</u>
DEPRECIATION			
At 1 January 2016	17,614	32,630	50,244
Disposals	-	-	-
Charge for the year	113	259	372
At 31 December 2016	<u>17,727</u>	<u>32,889</u>	<u>50,616</u>
NET BOOK VALUE			
At 31 December 2016	<u>339</u>	<u>779</u>	<u>1,118</u>
At 31 December 2015	<u>452</u>	<u>1,038</u>	<u>1,490</u>

THE WRITERS' GUILD OF GREAT BRITAIN

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2016

7 OPERATING LEASES

At 31 December 2016, there were annual commitments under non-cancellable operating leases as set out below:

	2016	2015
	£	£
Operating leases which expire:		
In less than five years	<u>30,000</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 2016

SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year, the Acting General Secretary received a gross salary of £46,974 and Pension Contributions of £4,228.

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."

