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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

The Writers Guild of Great Britain

Year ended:

31 December 2017

List no:

418T

Head or Main Office:

First Floor  
134 Tooley Street  
London SE1 2TU

Website address (if available)

www.writersguild.org.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

Ms Ellie Peers

Telephone Number:

020 7833 0777

Contact name for queries regarding

Mehboob Chagpar

Telephone Number:

01250 870718

E-mail:

mehboob@gillespiesca.o.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: 0330 109 3602

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  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

**For Unions based in Scotland:**

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



(Revised November 2017)

# 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	1225	11	3	44	<b>1283</b>
FEMALE	857	3	2	26	<b>888</b>
TOTAL	2082	14	5	70	<b>A 2171</b>

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

1963

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

0

## 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 person's 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
Deputy Chair	Mr Richard Pinner	Mr William Gallagher	13.09.2017
Deputy Chair	Mr Tim Stimpson	Ms Lisa Holdsworth	13.09.2017

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		535,109
<b>From Members:</b> Other income from members (specify)		
Commission on Royalties	623	
<b>Total other income from members</b>		623
<b>Total of all income from members</b>		535,732
<b>Investment income (as at page 12)</b>		255
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	68,690	
<b>Total of other income (as at page 4)</b>		68,690
	<b>TOTAL INCOME</b>	<b>604,677</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		291,898
<b>Administrative expenses (as at page 10)</b>		151,786
<b>Federation and other bodies (specify)</b>		
Affiliation and Donation fees	573	
<b>Total expenditure Federation and other bodies</b>		444,257
<b>Taxation</b>		29,256
	<b>TOTAL EXPENDITURE</b>	<b>473,513</b>
		131,164
		398,719
		529,883
Surplus (deficit) for year		131,164
Amount of general fund at beginning of year		398,719
Amount of general fund at end of year		529,883

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Guild Awards Income	44,500	
Other Income	15,590	
SSVC Donations	5,600	
<b>TOTAL OTHER INCOME</b>		68,690
<b>TOTAL OF ALL OTHER INCOME</b>		68,690

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	33,077
		Education and Training services	
		Communications	31,235
		Guild Award Expenses	46,652
Representation – Non Employment Related Issues			
Legal/Professional Representation	12,714	Negotiated Discount Services	
Communications			
Postage & Telephone	6,117		
Meeting Expenses	10,878		
Advertising	3,368	Salary Costs	
Advisory Services		Wages & Salaries	180,934
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	33,077	<b>Total (should agree with figure in General Fund)</b>	291,898

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>WELFARE FUND</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members	1,300	1,300
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		1,300
	<b>Total Income</b>		1,300
<b>Expenditure</b>			
	Benefits to members	10,171	10,171
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		10,171
	<b>Surplus (Deficit) for the year</b>		(8,871)
	<b>Amount of fund at beginning of year</b>		56,711
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		47,840
	<b>Number of members contributing at end of year</b>		

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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



(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		53,500
Salaries and Wages included in above	£53,500	
Auditors' fees		11,280
Legal and Professional fees		1,065
Occupancy costs		51,079
Stationery, printing, postage, telephone, etc.		9,117
Expenses of Executive Committee (Head Office)		
Expenses of conferences		10,437
Other administrative expenses (specify)		
Membership Systems		7,625
Computer Support		6,619
Sundry		385
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		399
Mortgages		
Other loans		
Depreciation		280
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>151,786</b>
Charged to:	General Fund (Page 3)	151,786
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>151,786</b>



# 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			255
Other investment income (specify)			
		Total investment income	255
		Credited to:	
		General Fund (Page 3)	255
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	255

# BALANCE SHEET as at

31 December 2017

(see notes 47 to 50)

Previous Year		£	£
1,118	<b>Fixed Assets</b> (at page 14)		838
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
66,564	Sundry debtors		37,910
525,745	Cash at bank and in hand		701,390
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		739,300
593,427	<b>TOTAL ASSETS</b>		740,138
398,719	Fund (Account 1)		529,883
56,711	Fund (Account 2)		47,840
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
35,980	Sundry creditors		56,675
102,017	Accrued expenses		105,740
	Provisions		
	Other liabilities		
593,427	<b>TOTAL LIABILITIES</b>		740,138
593,427	<b>TOTAL ASSETS</b>		740,138

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leaseh £				
<b>Cost or Valuation</b>						
At start of year			51,734			51,734
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			51,734			51,734
<b>Accumulated Depreciation</b>						
At start of year			50,616			50,616
Charges for year			280			280
Disposals						
Revaluation/Transfer s						
At end of year			50,896			50,896
<b>Net book value at end of year</b>			838			838
<b>Net book value at end of previous year</b>			1,118			1,118

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		



# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>	2017		2017
From Members	537,032		537,032
From Investments	255		255
Other Income (including increases by revaluation of assets)	68,690		68,690
<b>Total Income</b>	605,977		605,977
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	483,684		483,684
 <b>Funds at beginning of year</b> (including reserves)	455,430		455,430
<b>Funds at end of year</b> (including reserves)	577,723		577,723
 <b>ASSETS</b>			
Fixed Assets			838
Investment Assets			
Other Assets			739,300
		<b>Total Assets</b>	740,138
<b>LIABILITIES</b>		<b>Total Liabilities</b>	162,415
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			577,723

# 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 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.

## **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 £29,256.

# ACCOUNTING POLICIES

(see notes 74 and 75)

## Depreciation

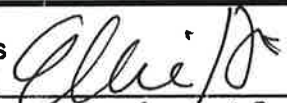

Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

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: <u>ELISE PEELS</u> Date: <u>01/06/2018</u>	*Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>GAIL RENARD</u> Date: <u>June 1/2018</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	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

*see attached*

### **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 2017 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. Ltd  
Chartered Accountants and Registered Auditors  
33 Leslie Street  
Blairgowrie  
Perthshire  
PH10 6AW

Dated: 18.5.2017

**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 2017, 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.

# AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	<i>Gillespie Inverarity &amp; Co.</i>	
Name(s):	Gillespie Inverarity & Co	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	33 Leslie Street Blairgowrie Perthshire PH10 6AW	
Date:	18 May 2018	
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 (continued)**

[Large empty rectangular box for audit details]

<b>Signature of assurer</b>	
<b>Name</b>	
<b>Address</b>	
<b>Date</b>	
<b>Contact name and telephone number</b>	

## 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	General Secretary
Date	01/06/2018

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2017**

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2017**

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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 2017, 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 2017 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. Ltd**  
**Chartered Accountants and Registered Auditors**  
**33 Leslie Street**  
**Blairgowrie**  
**Perthshire**  
**PH10 6AW**

Dated: 01.06.2018

**THE WRITERS' GUILD OF GREAT BRITAIN**

**INCOME AND EXPENDITURE ACCOUNT**

**GENERAL FUND**

**YEAR ENDED 31 DECEMBER 2017**

	NOTES	2017	2016
		£	£
<b>INCOME</b>			
Subscriptions		535,109	393,865
Other income		<u>69,568</u>	<u>311,978</u>
		<u>604,677</u>	<u>705,843</u>
<b>EXPENDITURE</b>			
Staff costs		234,434	182,476
Membership Activity and Communication costs	2	107,596	103,075
Premises and Equipment costs	3	57,978	50,980
Administration expenses	4	44,249	74,474
		<u>444,257</u>	<u>411,005</u>
<b>PROFIT/(LOSS) FOR THE YEAR</b>		160,420	294,838
<b>CORPORATION TAX</b>	5	29,256	7,597
<b>PROFIT FOR THE YEAR</b>		<u>131,164</u>	287,241
<b>BALANCES BROUGHT FORWARD</b>		<u>398,719</u>	<u>111,478</u>
<b>BALANCES CARRIED FORWARD</b>		<u>529,883</u>	<u>398,719</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 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations (members)	1,300	2,270
Interest	-	-
	<u>1,300</u>	<u>2,270</u>
<b>EXPENDITURE</b>		
Members Subscriptions/Grants	1,383	1,674
Loans written off	8,788	7,500
	<u>10,171</u>	<u>9,174</u>
<b>(LOSS)?PROFIT FOR THE YEAR</b>	<b>( 8,871)</b>	<b>(6,904)</b>
<b>BALANCES BROUGHT FORWARD</b>	<b>56,711</b>	<b>63,615</b>
<b>BALANCES CARRIED FORWARD</b>	<u><b>47,840</b></u>	<u><b>56,711</b></u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**RECEIPTS AND PAYMENTS**

**ROYALTIES ACCOUNT**

**YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Royalties received	31,604	23,943
	<u>31,604</u>	<u>23,943</u>
<b>PAYMENTS</b>		
Distribution to members	10,286	24,983
Commission on royalties	623	1,320
	<u>10,909</u>	<u>26,303</u>
<b>NET (DECREASE)/INCREASE</b>	20,695	(2,360)
<b>MONIES HELD FOR DISTRIBUTION B/FWD</b>	35,980	38,340
<b>MONIES HELD FOR REDISTRIBUTION C/FWD</b>	<u>56,675</u>	<u>35,980</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2017**

		2017		2016	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		838		1,118
<b>CURRENT ASSETS</b>					
Debtors and prepayments		32,347		58,976	
Loans to members (welfare fund)		5,563		7,588	
Cash at bank and in hand		701,390		525,745	
		<u>739,300</u>		<u>592,309</u>	
<b>CURRENT LIABILITIES</b>					
Royalties collected for members		56,675		35,980	
Creditors and accruals		105,740		102,017	
		<u>162,415</u>		<u>137,997</u>	
<b>NET CURRENT ASSETS</b>			576,885		454,312
			<u>577,723</u>		<u>455,430</u>
<b>Represented by:</b>					
<b>GENERAL FUND</b>			529,883		398,719
<b>WELFARE FUND</b>			47,840		56,711
			<u>577,723</u>		<u>455,430</u>

  
ANDREW S. WALSH

TREASURER

GAIL RENARD

CHAIR

Approved for issue to the members: 01.05.2018

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTING POLICIES**

**YEAR ENDED 31 DECEMBER 2017**

**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 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>1 OTHER INCOME</b>		
Bank interest	255	341
Commission on royalties	623	4,917
Guild awards income	44,500	41,000
Other Income	18,590	7,335
SSVC Donations	5,600	5,450
Gifts	-	252,935
	<u>69,568</u>	<u>311,978</u>
<b>2 MEMBERSHIP ACTIVITY AND COMMUNICATION</b>		
<b>COSTS</b>		
Postage and telephone	6,117	6,994
Meetings expenses	10,878	20,737
Guild awards expenses	46,652	43,477
Legal representation	12,714	18,636
Communications	31,235	13,231
Printing	-	-
	<u>107,596</u>	<u>103,075</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2016</b>
<b>3 PREMISES AND EQUIPMENT COSTS</b>	<b>£</b>	<b>£</b>
Rent Rates and Utilities	39,763	38,498
Insurance	4,911	932
Repairs and maintenance	3,372	1,032
Equipment Hire	3,033	2,603
Computer support	6,619	7,543
Depreciation	280	372
	<u>57,978</u>	<u>50,980</u>
<b>4 ADMINISTRATION EXPENSES</b>		
Office Moving Costs	-	-
Membership systems	7,625	9,918
Advertising & publicity	3,368	1,600
Stationery	3,000	3,137
Archive storage	1,276	622
Travelling and subsistence	10,437	8,965
Affiliation fees	573	14,851
Audit and accountancy	11,280	10,650
Bank charges and interest	399	388
Sundry	5,226	8,247
Legal & Professional	1,065	16,096
	<u>44,249</u>	<u>74,474</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2017**

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Corporation Tax charge for the year	<u>29,256</u>	<u>7,597</u>

**6 TANGIBLE FIXED ASSETS**

	<b>Office equipment</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 January 2017	18,066	33,668	51,734
Additions	-	-	-
Disposals	-	-	-
At 31 December 2017	<u>18,066</u>	<u>33,668</u>	<u>51,734</u>
<b>DEPRECIATION</b>			
At 1 January 2017	17,727	32,889	50,616
Disposals	-	-	-
Charge for the year	85	195	280
At 31 December 2017	<u>17,812</u>	<u>33,084</u>	<u>50,896</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>254</u>	<u>584</u>	<u>838</u>
At 31 December 2016	<u>339</u>	<u>779</u>	<u>1,118</u>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2017**

**7 OPERATING LEASES**

At 31 December 2017, there were annual commitments under non-cancellable operating leases as set out below:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
In less than five years	<u>30,000</u>	<u>30,000</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 2017

### SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year, the Acting General Secretary received a gross salary of £53,500 and Pension Contributions of £4,815.

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."*