

# Form AR27

## Trade Union and Labour Relations (Consolidation) Act 1992

### Annual Return for an Employers' Association

Name of Employers' Association:

SNIPEF GLASGOW & WEST OF SCOTLAND

Year ended:

List No:

Head or Main Office:

BELLEVUE HOUSE

22 HOPETOUN STREET

EDINBURGH

Postcode

EH7 4GH

Website address (if available)

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

Yes

No

('X' in appropriate box)

General Secretary:

FIONA HODGSON

Contact name for queries regarding the completion of this return:

LAUREN SMITH

Telephone Number:

0131 524 1229

E-mail:

[lauren.smith@snipef.org](mailto:lauren.smith@snipef.org)

#### 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: 0330 1093602

You should sent the annual return to the following address stating the name of the union in subject:

For Employers' Associations based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Employers' Associations based in Scotland: [ywm@tcyoung.co.uk](mailto:ywm@tcyoung.co.uk)

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## Return of Members

(see note 9)

| Number of members at the end of the year |                  |                |   |        |
|--|------------------|----------------|---|--------|
| Great Britain                            | Northern Ireland | Irish Republic | Elsewhere Abroad<br>(Including Channel Islands) | Totals |
| 183                                      |                  |                |   | 183    |

## Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

| Position held | Name of Officer<br>ceasing to hold office | Name of<br>Officer appointed | Date of Change  |
|---------------|---|------------------------------|-----------------|
| SECRETARY     | MALCOLM DRYSDALE                          |                              | 01 April 2019   |
| SECRETARY     |   | FIONA HODGSON                | 01 October 2019 |
|               |   |                              |                 |
|               |   |                              |                 |
|               |   |                              |                 |
|               |   |                              |                 |
|               |   |                              |                 |
|               |   |                              |                 |

# Officers in post

(see note 10)

Please complete list of all officers in post at the end of the year to which this form relates.

| Name of Officer | Position held |
|-----------------|---------------|
| FIONA HODGSON   | SECRETARY     |
| G WOODS         | DIRECTOR      |
| D HUNTER        | DIRECTOR      |
| C HANLON        | DIRECTOR      |
| K MUIR          | DIRECTOR      |
| G YOUNG         | DIRECTOR      |
| J DOHERTY       | DIRECTOR      |
| I CARSON        | DIRECTOR      |
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## Revenue Account / General Fund

(see notes 11 to 16)

| Previous Year |                         |  | £      | £             |
|---------------|-------------------------|--|--------|---------------|
|               | <b>Income</b>           |  |        |               |
| 18,843        | From Members            | Subscriptions, levies, etc   | 11,110 | 11,110        |
|               | Investment income       | Interest and dividends (gross)   |        |               |
| 166           |                         | Bank interest (gross)  | 214    | 214           |
|               |                         | Other (specify)  |        |               |
| 416           |                         | Barclays Wealth unit trusts  | 450    | 450           |
|               |                         | Total Investment Income  | 664    | 664           |
|               | Other Income            | Rents received   | -      | -             |
| -             |                         | Insurance commission   | -      | -             |
| -             |                         | Consultancy fees   | -      | -             |
| -             |                         | Publications/Seminars  | -      | -             |
|               |                         | Miscellaneous receipts (specify)   |        |               |
|               |                         | Unrealised (deficit)/surplus on revaluation of investments at fair value | 884    | 884           |
|               |                         | Total of other income  |        | 884           |
|               |                         | <b>Total income</b>  |        | <b>12,658</b> |
|               |                         | <b>Interfund Transfers IN</b>  |        |               |
|               | <b>Expenditure</b>      |  |        |               |
| -             | Administrative expenses | Remuneration and expenses of staff                                       | -      | -             |
| -             |                         | Occupancy costs  | -      | -             |
| 204           |                         | Printing, Stationery, Post   | 5      | 5             |
|               |                         | Telephones   |        |               |
| 6,768         |                         | Legal and Professional fees  | 6,874  | 6,874         |
|               |                         | Miscellaneous (specify)  |        |               |
| 4,721         |                         | Branch Subscriptions   | -      | -             |
|               |                         | Total of Admin expenses  |        | 6,879         |
|               | Other Charges           | Bank charges   | 104    | 104           |
| 131           |                         | Depreciation   | -      | -             |
| -             |                         | Sums written off   | -      | -             |
| -             |                         | Affiliation fees   | -      | -             |
| -             |                         | Donations  | -      | -             |
| 588           |                         | Conference and meeting fees  | 446    | 446           |
|               |                         | Expenses   |        |               |
|               |                         | Miscellaneous (specify)  |        |               |
| -37           |                         | Investment Manager Fees  | 117    | 117           |
| 47            |                         | Miscellaneous  | 2,866  | 2,866         |
| 4,022         |                         | Deficit/(surplus) on functions   | 7,225  | 7,225         |
|               |                         | Total of other charges   |        | 10,758        |
|               |                         | Taxation   |        |               |
|               |                         | <b>Total expenditure</b>   |        | <b>17,637</b> |
|               |                         | <b>Interfund Transfers OUT</b>   |        |               |
|               |                         | Surplus/Deficit for year   |        | -4,979        |
|               |                         | Amount of fund at beginning of year                                      |        | 44,401        |
|               |                         | Amount of fund at end of year  |        | 39,422        |











# Fixed Assets account

(see note 21)

|  | Land<br>and Buildings | Fixtures<br>& Fittings | Motor Vehicles<br>& Equipment | Total<br>£ |
|--|-----------------------|------------------------|-------------------------------|------------|
| <b>Cost or Valuation</b>                 |                       |                        |                               |            |
| At start of period                       |                       |                        |                               |            |
| Additions during period                  |                       |                        |                               |            |
| Less: Disposals                          |                       |                        |                               |            |
| Less: Depreciation                       |                       |                        |                               |            |
| Total to end of period                   |                       |                        |                               |            |
| <b>Book Amount</b> at end of period      |                       |                        |                               |            |
| Freehold                                 |                       |                        |                               |            |
| Leasehold (50 or more years unexpired)   |                       |                        |                               |            |
| Leasehold (less than 50 years unexpired) |                       |                        |                               |            |
| <b>Total of Fixed Assets</b>             |                       |                        |                               |            |

# Analysis of Investments

(see note 22)

| Quoted   |   | Other Funds |
|----------|---|-------------|
|          |   |             |
|          | British Government & British Government Guaranteed Securities |             |
|          |   |             |
|          | British Municipal and County Securities                       |             |
|          |   |             |
|          | Other quoted securities (to be specified)                     |             |
|          |   |             |
|          | Total Quoted (as Balance Sheet)                               |             |
|          | Market Value of Quoted Investments                            |             |
|          |   |             |
| Unquoted | British Government Securities                                 |             |
|          |   |             |
|          | British Municipal and County Securities                       |             |
|          |   |             |
|          | Mortgages   |             |
|          |   |             |
|          | Other unquoted investments (to be specified)                  |             |
|          | Barclays Wealth Unit Trust (General Fund)                     | 19,372      |
|          | Barclays Wealth Unit Trust (Benevolent Fund)                  | 8,288       |
|          |   |             |
|          | Total Unquoted (as Balance Sheet)                             | 27,660      |
|          | Market Value of Unquoted Investments                          |             |

\* 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 note 23)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?

|     |  |    |          |
|-----|--|----|----------|
| Yes |  | No | <b>X</b> |
|-----|--|----|----------|

If Yes name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|--------------|--|
|              |  |

### Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name

|     |  |    |  |
|-----|--|----|--|
| Yes |  | No |  |
|-----|--|----|--|

If NO, please state the names of the persons in whom the shares controlled by the association are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
|              |                       |

### Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?

|     |  |    |  |
|-----|--|----|--|
| Yes |  | No |  |
|-----|--|----|--|

If NO, state the names of the persons in whom the shares controlled by the association are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
|              |                       |
|              |                       |
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|              |                       |

## Summary Sheet

(see notes 24 to 33)

|  | All Funds     | Total Funds   |
|--|---------------|---------------|
|  | £             | £             |
| <b>Income</b>  |               |               |
| From Members   | 11,110        | 11,110        |
| From Investments   | 904           | 904           |
| Other Income (including increases by revaluation of assets)          | 1,262         | 1,262         |
| <b>Total Income</b>  | <b>13,276</b> | <b>13,276</b> |
| <b>Expenditure</b><br>(including decreases by revaluation of assets) |               |               |
| <b>Total Expenditure</b>   | <b>17,810</b> | <b>17,810</b> |
| <b>Funds at beginning of year</b><br>(including reserves)            | 62,521        | 62,521        |
| <b>Funds at end of year</b><br>(including reserves)                  | 57,987        | 57,987        |
| <b>ASSETS</b>  |               |               |
| Fixed Assets   |               |               |
| Investment Assets  |               | 27,660        |
| Other Assets   |               | 47,409        |
| <b>Total Assets</b>  |               | <b>75,069</b> |
| <b>Liabilities</b>   |               |               |
| <b>Total Liabilities</b>   |               | <b>17,082</b> |
| <b>Net Assets (Total Assets less Total Liabilities)</b>              |               | <b>57,987</b> |

## Notes to the accounts

(see note 34)

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

### 3. Factors affecting the tax charge

A reduction in the UK corporation tax rate from 20% to 19% was enacted in November 2015 and took effect from 1 April 2017. A further reduction from 19% to 17% will take effect from 1 April 2020.

### 4. Related Parties

Included within accrued charges is £3,380 (2018: £4,793) due to SNIPEF Management Ltd.

## Accounting policies

(see notes 35 & 36)

### 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. Accounting Policies

#### Basis of preparation of accounts

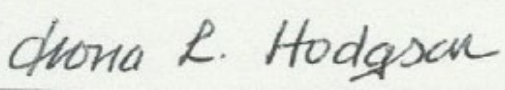

The accounts have been prepared under the historical cost convention and contain the information required to be given to the members under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended). The accounts have also been prepared in accordance with applicable accounting standards, including the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

## Signatures to the annual return

(see notes 37 and 38)

**Including the accounts and balance sheet contained in the return.**

**Please copy and paste your electronic signature here**

|   |   |
|---|---|
| Secretary's<br>Signature:  | Chairman's<br>Signature:  |
| Name: Fiona Hodgson   | Name: Kenneth Muir  |
| Date: 11 November 2020  | Date: 11 November 2020  |

## Checklist

(see note 39)

(please enter 'X' as appropriate)

|   |     |  |    |  |
|---|-----|--|----|--|
| Is the return of officers attached? (see Page 2)                    | Yes |  | No |  |
| Has the list of officers been completed? (see Page 2A)              | Yes |  | No |  |
| Has the return been signed? (see Note 37)                           | Yes |  | No |  |
| Has the auditor's report been completed?<br>(see Note 41)           | Yes |  | No |  |
| Is the rule book enclosed? (see Note 39)                            | Yes |  | No |  |
| Has the summary sheet been completed?<br>(see Notes 6 and 24 to 33) | Yes |  | No |  |

## Checklist for auditor's report

(see notes 41 to 44)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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)

Please explain in your report overleaf or attached.

2. 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)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.



## Auditor's report (continued)

**Opinion**

We have audited the accounts of SNIPEF – Glasgow & West of Scotland for the year ended 31 December 2019 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the accounts:

- give a true and fair view of the state of the Association's affairs as at 31 December 2019 and of its result for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Association in

|  |                                    |  |
|--|------------------------------------|--|
| Signature(s) of auditor or auditors:             | <i>Malcolm Beveridge</i>           |  |
| Name(s):   | Malcolm Beveridge                  |  |
|  |                                    |  |
| Profession(s) or Calling(s):                     | CA                                 |  |
| Address(es)                                      | 61 Dublin Street Edinburgh EH3 6NL |  |
| Date:  | 15 December 2020                   |  |
| Contact name for enquiries and telephone number: |                                    |  |

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