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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:	31st December 2020
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 ('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

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

For Employers' Associations based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see note 9)

Number of members at the end of the year				
GreatNorthernIrishElsewhere AbroadBritainIrelandRepublic(IncludingTotals				
177				177

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 ceasing to hold office	Name of Officer appointed	Date of Change

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

Revenue Account / General Fund

(see notes 11 to 16)

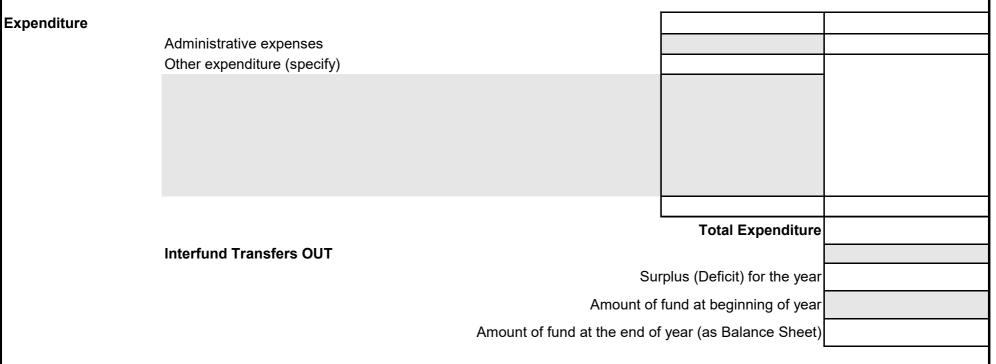
Previous Year			£	£
	Income			
11,110	From Members	Subscriptions, levies, etc	13,071	13,071
214	Investment income	Interest and dividends (gross)		
		Bank interest (gross)	61	61
		Other (specify)		
450		Barclays Wealth unit trusts	435	435
		Total Investment Income	496	496
		Total investment income	490	490
-	Other Income	Rents received	-	
-		Insurance commission	-	
-		Consultancy fees	-	
-		Publications/Seminars	-	
-		Miscellaneous receipts (specify)		
		Unrealised Surplus on revaluation	116	116
		of investments at fair value		
		Total of other income Total income		116
		Interfund Transfers IN		13,683
		Intertund Transfers IN	l	
	Expenditure			
-	Administrative expenses	Remuneration and expenses of staff	-	
-		Occupancy costs	-	
5		Printing, Stationery, Post	2	:
		Telephones		
6,874		Legal and Professional fees	6,888	6,888
		Miscellaneous (specify)		
		Total of Admin expenses		6,890
104	Other Charges	Bank charges	95	95
-	, i i i i i i i i i i i i i i i i i i i	Depreciation	-	
-		Sums written off	-	
-		Affiliation fees	-	
-		Donations	-	
446		Conference and meeting fees	-	
		Expenses		
		Miscellaneous (specify)		
117		Investment Manager Fees	75	7
2,866		Miscellaneous	-11	-1
7,225		(Surplus)/deficit on functions	-1,632	-1,632
		Total of other charges		-1,473
		Taxation	213	213
		Total expenditure		5,630
		Interfund Transfers OUT	l	
		Interfund Transfers OUT Surplus/Deficit for year		8,053
				8,053

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 2		Fund	Account
Name of account:	SNIPEF Glasgow & West of Scotland Benevolent Fund	£	£
Income			
	From members		
	Investment income	193	193
	Other Income (specify)		
	Unrealised surplus/ on revaluation of investments at fair value	49	
		49	49
		Total Income	242
	Interfund Transfers IN		
Expenditure			
-	Administrative expenses		
	Other expenditure (specify)		
	Investment Managers Fees	66	
	Bank Charges	94	
	Taxation	134	
		294	294
		Total Expenditure	294
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	-52
	Am	nount of fund at beginning of year	18,565
	Amount of fund at th	e end of year (as Balance Sheet)	18,513

Account 3			Fund Account	
Name of account:		£	£	
ncome				
	From members			
	Investment income			
	Other income (specify)			
		Total Income		
	Interfund Transfers IN			



Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 4			Fund Account	
Name of account:			£	£
ncome				
	From members			
	Investment income			
	Other income (specify)			
			Total Income	
	Interfund Transfers IN			
xpenditure				
	Administrative expenses			
	Other expenditure (specify)			
			Total Expenditure	
	Interfund Transfers OUT			
		Su	rplus (Deficit) for the year	
		Amount of	fund at beginning of year	
		Amount of fund at the end of	f year (as Balance Sheet)	
			· · · /	

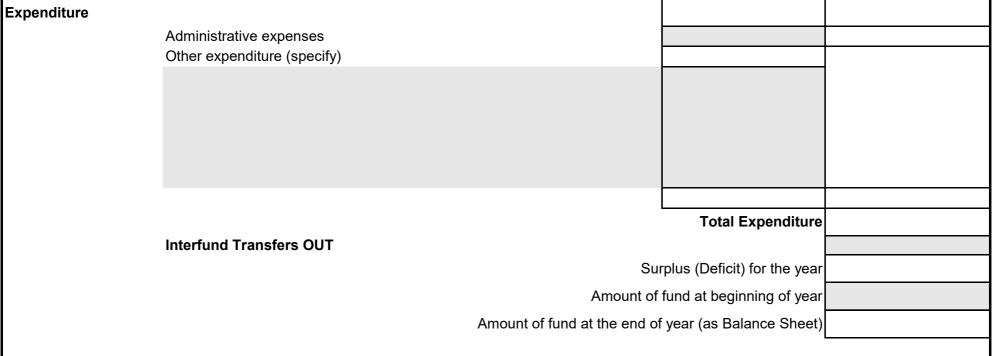
Account 5		Fund Account		
Name of account:			£	£
Income	From members Investment income Other income (specify)			
	outien moorne (speekry)			
			Total Income	
	Interfund Transfers IN			
Expenditure	Administrative expenses Other expenditure (specify)			
	Interfund Transfers OUT		Total Expenditure	
		Surp	olus (Deficit) for the year	
			und at beginning of year	
		Amount of fund at the end of y		

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 6			Fund Account	
Name of account:			£	£
Income				
	From members			
	Investment income			
	Other income (specify)			
			Total Income	
	Interfund Transfers IN			
Expenditure				
	Administrative expenses			
	Other expenditure (specify)			
			Total Expenditure	
	Interfund Transfers OUT			
		Su	rplus (Deficit) for the year	
			fund at beginning of year	
		Amount of fund at the end of	f year (as Balance Sheet)	

Account 7			Fund Account
Name of account:		£	£
Income	From members Investment income Other income (specify)		
	Interfund Transfers IN	Total Income	



Balance Sheet as at [31 December 2020]

(see notes 19 and 20)

	(see notes 19 and 20)		
Previous Year		£	£
	Fixed Assets (as at Page 8)		
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
27,660	Unquoted (Market value £) as at Page 9		27,82
	Total Investments	27,826	27,82
	Other Assets		
94	Sundry debtors	12	1
19,082	Cash at bank and in hand	26,753	26,753
	Stocks of goods		
17.050	Others (specify)	17.050	
17,956	Scottish Building Society Benevolent Fund	17,956 10,175	
10,277	Benevolent Fund	10,175	
	Total of other assets	54,896	54,89
		Total Assets	82,72
00.40		47.475	
39,422 18,569		-	
10,00		10,010	
	Revaluation Reserve		
	Liabilities		
13,693	Sundry Creditors	13,446	
3,389	Due to Benevolent Fund	3,288	
		Total Liabilities	16,73
		Total Assets	82,72
			02,12

Fixed Assets account

(see note 21)

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

Analysis of Investments (see note 22)

	(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)	19,488
	Barclays Wealth Unit Trust (Benevolent Fund)	8,338
	Total Unquoted (as Balance Sheet)	27,826
	Market Value of Unquoted Investments	,
* • • • • • • • • • • • •	of invoctments to be stated where these are different from the figure	

* 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	
If Yes name the relevant compar	nies:					
Company name		Company registra England & Wales				in
	Incorporated Employers'	' Associations				
Are the shares which are cont association's name	rolled by the association registered ir	ו the	Yes		No	
If NO, please state the names of controlled by the association are	f the persons in whom the shares e registered.					
Company name		Names of shareho	olders			
	Unincorporated Employer	s' Associations				
Are the shares which are cont the association's trustees?	rolled by the association registered ir	ι the names of	Yes		No	
If NO, state the names of the pe the association are registered.	rsons in whom the shares controlled by					
Company name Names of shareholders						

Summary Sh (see notes 24 to 3		
	All Funds	Total Funds
	£	£
Income		
From Members	13,071	13,071
From Investments	689	689
Other Income (including increases by revaluation of assets)	165	165
Total Income	13,925	13,925
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	5,924	5,924
Funds at beginning of year (including reserves)	57,987	57,987
Funds at end of year (including reserves)	65,988	65,988
ASSETS		
	Fixed Assets	
	Investment Assets	27,826
	Other Assets	54,896
	Total Assets	82,722
Liabilities	Total Liabilities	16,734
Net Assets (Total Assets less Total Liabilities)		65,988

Summary Sheet (see notes 24 to 33)			
	All Funds	Total Funds	
	£	£	
Income			
From Members			
From Investments			
Other Income (including increases by revoluction of coasts)			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
(
Total Expenditure			
Funds at beginning of year			
(including reserves)			
Funda et and efficient			
Funds at end of year (including reserves)			
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	T_4_1 !- -!!!!!!		
	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

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.Eactors affecting the tax charge

A reduction in the UK corporation tax rate from 19% to 17% was due to take effect from 1 April 2020 but has now been cancelled.

4.Related Parties

Included within accrued charges is £7,310 (2019: £4,870) due to SNIPEF Management Ltd.

Accounting policies

(see notes 35 & 36)

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'.

Going concern

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

Income and expenditure

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 Signature:	Fiona Hodgson	Chairman's	11 11 11	
Signature:	Tiona Hougeon	Signature:	hale it les	
			(or other official whose position should be stated)	
Name:	Fiona Hodgson	Name:	K Muir	
Date:	25 June 2021	Date:	03 June 2021	

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? (see Note 41)	Yes	No	
Is the rule book enclosed? (see Note 39)	Yes	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	No	

Checklist for auditor's report

(see notes 41 to 44)

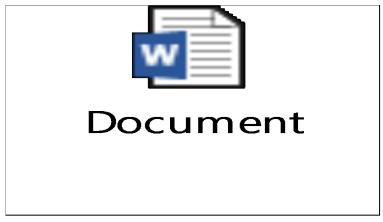
The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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.
 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)

Ominian				
Opinion We have audited the accounts of SNIPEF – Glasgow & West of Scotland for the year ended 31 December 2020 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:				
for the year then ended; ∙have been prepared in accordanc	te of the Association's affairs as at 3 e with United Kingdom Generally Acc ccordance with the Trade Union and	cepted Accounting Practice; and		
applicable law. Our responsibilities	ance with International Standards on under those standards are further d accounts section of our report. We a			
Signature(s) of auditor or auditors:	Malcohn Adeveridge			
Name(s):	Malcolm Beveridge			
Profession(s) or Calling(s):	CA			
Address(es)	61 Dublin Street, Edinburgh, EH3 6NL			
Date:	30 June 2021			
Contact name for enquiries and telephone number:	0131 558 5800			

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



Double- click on icon to open guidance