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# Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for an Employers' Association

Name of Employers' Association:

Print Scotland

Year ended:

31st March 2021

List No:

5019E

Head or Main Office:

c/o Dentons UK and Middle East LLP

1 George Square

Glasgow

Postcode

G2 1AL

Website address (if available)

<https://print-scotland.com>

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

Yes

No

('X' in appropriate box)

General Secretary:

Ian Robertson (President)

Contact name for queries regarding the completion of this return:

Graham Cantlay

Telephone Number:

0141 248 7411

E-mail:

[graham@robbferguson.co.uk](mailto:graham@robbferguson.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 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: [ymw@tcyoung.co.uk](mailto:ymw@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 (Including Channel Islands) | Totals |
| 42                                       |                  |                |  | 42     |

## 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

| Name of Officer | Position held  |
|-----------------|----------------|
| Ian Robertson   | President      |
| Susan Graham    | Vice President |
| Graham Cantlay  | Treasurer      |
| Garry Richmond  | Director       |
|                 |                |
|                 |                |
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|                 |                |
|                 |                |

## Revenue Account / General Fund

(see notes 11 to 16)

| Previous Year |                         |                                     | £            | £              |
|---------------|-------------------------|-------------------------------------|--------------|----------------|
|               | <b>Income</b>           |                                     |              |                |
| 61,476        | From Members            | Subscriptions, levies, etc          | 56,604       | 56,604         |
|               | Investment income       | Interest and dividends (gross)      |              |                |
| 26            |                         | Bank interest (gross)               | 21           | 21             |
|               |                         | Other (specify)                     |              |                |
| 8,470         |                         | Interest and dividends (gross)      | 5,077        | 5,077          |
|               |                         | <b>Total Investment Income</b>      | <b>5,098</b> | <b>5,098</b>   |
| 8,496         |                         |                                     |              |                |
| 46,616        | Other Income            | Rents received                      | 8,276        | 8,276          |
|               |                         | Insurance commission                |              |                |
|               |                         | Consultancy fees                    |              |                |
|               |                         | Publications/Seminars               |              |                |
|               |                         | Miscellaneous receipts (specify)    |              |                |
| 31,915        |                         | Grant income                        | 7,460        | 7,460          |
| 5,886         |                         | Management fee recharges            | 5,195        | 5,195          |
| -28,834       |                         | Revaluation gain/ (loss)            | 27,849       | 27,849         |
|               |                         | <b>Total of other income</b>        |              | <b>48,780</b>  |
| 55,583        |                         |                                     |              |                |
| 125,555       |                         | <b>Total income</b>                 |              | <b>110,482</b> |
|               |                         | <b>Interfund Transfers IN</b>       |              |                |
|               | <b>Expenditure</b>      |                                     |              |                |
| 67,537        | Administrative expenses | Remuneration and expenses of staff  | 64,420       | 64,420         |
| 4,344         |                         | Occupancy costs                     | 2,478        | 2,478          |
|               |                         | Printing, Stationery, Post          |              |                |
|               |                         | Telephones                          |              |                |
| 21,023        |                         | Legal and Professional fees         | 24,812       | 24,812         |
|               |                         | Miscellaneous (specify)             |              |                |
| 3,263         |                         | Maintenance and sundry              | 985          | 985            |
| 7,733         |                         | Advertising                         | 5,078        | 5,078          |
|               |                         | <b>Total of Admin expenses</b>      |              | <b>97,773</b>  |
| 102,965       |                         |                                     |              |                |
| 500           | Other Charges           | Bank charges                        | 413          | 413            |
| 106           |                         | Depreciation                        | 212          | 212            |
| 14,245        |                         | Sums written off                    | 8,652        | 8,652          |
|               |                         | Affiliation fees                    |              |                |
|               |                         | Donations                           |              |                |
| 1,034         |                         | Conference and meeting fees         | 385          | 385            |
| 4,143         |                         | Expenses                            | 105          | 105            |
|               |                         | Miscellaneous (specify)             |              |                |
| 40,204        |                         | Training                            | 26,703       | 26,703         |
|               |                         | <b>Total of other charges</b>       |              | <b>36,470</b>  |
| 60,232        |                         |                                     |              |                |
| -5,612        |                         | Taxation                            | 4,312        | 4,312          |
| 157,585       |                         | <b>Total expenditure</b>            |              | <b>138,555</b> |
|               |                         | <b>Interfund Transfers OUT</b>      |              |                |
| -32,030       |                         | Surplus/Deficit for year            |              | -28,073        |
| 771,424       |                         | Amount of fund at beginning of year |              | 739,394        |
| 739,394       |                         | Amount of fund at end of year       |              | 711,321        |

## Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

| Account 2          |                                | Fund Account   |         |
|--------------------|--------------------------------|--|---------|
| Name of account:   | Revaluation Reserve            | £  | £       |
| <b>Income</b>      |                                |  |         |
|                    | From members                   |  |         |
|                    | Investment income              |  |         |
|                    | Other Income (specify)         |  |         |
|                    |                                |  |         |
|                    |                                |  |         |
|                    |                                | <b>Total Income</b>                                  |         |
|                    | <b>Interfund Transfers IN</b>  |  |         |
|                    |                                |  |         |
| <b>Expenditure</b> |                                |  |         |
|                    | Administrative expenses        |  |         |
|                    | Other expenditure (specify)    |  |         |
|                    |                                |  |         |
|                    |                                |  |         |
|                    |                                | <b>Total Expenditure</b>                             |         |
|                    | <b>Interfund Transfers OUT</b> |  |         |
|                    |                                |  |         |
|                    |                                | Surplus (Deficit) for the year                       |         |
|                    |                                | Amount of fund at beginning of year                  | 343,219 |
|                    |                                | Amount of fund at the end of year (as Balance Sheet) | 343,219 |

| Account 3          |                                | Fund Account   |   |
|--------------------|--------------------------------|--|---|
| Name of account:   |                                | £  | £ |
| <b>Income</b>      |                                |  |   |
|                    | From members                   |  |   |
|                    | Investment income              |  |   |
|                    | Other income (specify)         |  |   |
|                    |                                |  |   |
|                    |                                |  |   |
|                    |                                | <b>Total Income</b>                                  |   |
|                    | <b>Interfund Transfers IN</b>  |  |   |
|                    |                                |  |   |
| <b>Expenditure</b> |                                |  |   |
|                    | Administrative expenses        |  |   |
|                    | Other expenditure (specify)    |  |   |
|                    |                                |  |   |
|                    |                                |  |   |
|                    |                                | <b>Total Expenditure</b>                             |   |
|                    | <b>Interfund Transfers OUT</b> |  |   |
|                    |                                |  |   |
|                    |                                | Surplus (Deficit) for the year                       |   |
|                    |                                | Amount of fund at beginning of year                  |   |
|                    |                                | Amount of fund at the end of year (as Balance Sheet) |   |

**Accounts other than Revenue Account/General Fund**

(see notes 17 to 18)

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

| Account 5  | Fund Account |   |
|--|--------------|---|
| Name of account:                                     | £            | £ |
| <b>Income</b>  |              |   |
| From members   |              |   |
| Investment income                                    |              |   |
| Other income (specify)                               |              |   |
|  |              |   |
|  |              |   |
| <b>Total Income</b>                                  |              |   |
| <br>   |              |   |
| <b>Expenditure</b>                                   |              |   |
| <br>   |              |   |
| <b>Interfund Transfers IN</b>                        |              |   |
| <br>   |              |   |
| Administrative expenses                              |              |   |
| Other expenditure (specify)                          |              |   |
|  |              |   |
|  |              |   |
| <b>Total Expenditure</b>                             |              |   |
| <br>   |              |   |
| <b>Interfund Transfers OUT</b>                       |              |   |
| <br>   |              |   |
| Surplus (Deficit) for the year                       |              |   |
| Amount of fund at beginning of year                  |              |   |
| Amount of fund at the end of year (as Balance Sheet) |              |   |

**Accounts other than Revenue Account/General Fund**

(see notes 17 to 18)

| Account 6                      |  | Fund Account   |   |
|--------------------------------|--|--|---|
| Name of account:               |  | £  | £ |
| <b>Income</b>                  |  |  |   |
| From members                   |  |  |   |
| Investment income              |  |  |   |
| Other income (specify)         |  |  |   |
|                                |  |  |   |
|                                |  |  |   |
|                                |  | <b>Total Income</b>                                  |   |
| <b>Interfund Transfers IN</b>  |  |  |   |
| <b>Expenditure</b>             |  |  |   |
| Administrative expenses        |  |  |   |
| Other expenditure (specify)    |  |  |   |
|                                |  |  |   |
|                                |  |  |   |
|                                |  | <b>Total Expenditure</b>                             |   |
| <b>Interfund Transfers OUT</b> |  |  |   |
|                                |  | Surplus (Deficit) for the year                       |   |
|                                |  | Amount of fund at beginning of year                  |   |
|                                |  | Amount of fund at the end of year (as Balance Sheet) |   |

| Account 7                      |  | Fund Account   |   |
|--------------------------------|--|--|---|
| Name of account:               |  | £  | £ |
| <b>Income</b>                  |  |  |   |
| From members                   |  |  |   |
| Investment income              |  |  |   |
| Other income (specify)         |  |  |   |
|                                |  |  |   |
|                                |  |  |   |
|                                |  | <b>Total Income</b>                                  |   |
| <b>Interfund Transfers IN</b>  |  |  |   |
| <b>Expenditure</b>             |  |  |   |
| Administrative expenses        |  |  |   |
| Other expenditure (specify)    |  |  |   |
|                                |  |  |   |
|                                |  |  |   |
|                                |  | <b>Total Expenditure</b>                             |   |
| <b>Interfund Transfers OUT</b> |  |  |   |
|                                |  | Surplus (Deficit) for the year                       |   |
|                                |  | Amount of fund at beginning of year                  |   |
|                                |  | Amount of fund at the end of year (as Balance Sheet) |   |



**Balance Sheet as at [ 31 March 2021 ]**

(see notes 19 and 20)

| Previous Year |  | £       | £         |
|---------------|--|---------|-----------|
| 800,531       | <b>Fixed Assets</b> (as at Page 8)             | 800,318 | 800,318   |
|               | <b>Investments</b> (as per analysis on page 9) |         |           |
| 198,059       | Quoted (Market value £ ) as at Page 9          |         | 220,754   |
|               | Unquoted (Market value £ ) as at Page 9        |         |           |
| 198,059       | <b>Total Investments</b>                       | 220,754 | 220,754   |
|               | <b>Other Assets</b>                            |         |           |
| 35,406        | Sundry debtors                                 | 38,145  | 38,145    |
| 130,352       | Cash at bank and in hand                       | 86,295  | 86,295    |
|               | Stocks of goods                                |         |           |
|               | Others (specify)                               |         |           |
| 1,164,348     | <b>Total of other assets</b>                   | 124,440 | 124,440   |
|               | <b>Total Assets</b>                            |         | 1,145,512 |
| 739,394       | Revenue Account/ General Fund                  | 711,321 |           |
| 343,219       | Revaluation Reserve                            | 343,219 |           |
|               | Revaluation Reserve                            |         |           |
|               | <b>Liabilities</b>                             |         |           |
| 9,811         | Sundry Creditors                               | 19,956  |           |
| 70,233        | Accrued Expenses                               | 65,012  |           |
| 1,691         | Other Liabilities                              | 6,004   |           |
| 81,735        | <b>Total Liabilities</b>                       |         | 90,972    |
| 1,164,348     | <b>Total Assets</b>                            |         | 1,145,512 |

## 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                       | 800,000               | 5,743                  |                               | 805,743    |
| Additions during period                  |                       |                        |                               |            |
| Less: Disposals                          |                       |                        |                               |            |
| Less: Depreciation                       |                       | -5,425                 |                               | -5,425     |
| Total to end of period                   | 800,000               | 318                    |                               | 800,318    |
| <b>Book Amount</b> at end of period      | 800,000               | 318                    |                               | 800,318    |
| Freehold                                 |                       |                        |                               |            |
| Leasehold (50 or more years unexpired)   |                       |                        |                               |            |
| Leasehold (less than 50 years unexpired) |                       |                        |                               |            |
| <b>Total of Fixed Assets</b>             | 800,000               | 318                    |                               | 800,318    |

# Analysis of Investments

(see note 22)

| Quoted          |   | Other Funds    |
|-----------------|---|----------------|
|                 |   |                |
|                 | British Government & British Government Guaranteed Securities | 5,526          |
|                 | British Municipal and County Securities                       |                |
|                 | Other quoted securities (to be specified)                     | 215,228        |
|                 | <b>Total Quoted (as Balance Sheet)</b>                        | <b>220,754</b> |
|                 | Market Value of Quoted Investments                            |                |
|                 |   |                |
| <b>Unquoted</b> | British Government Securities                                 |                |
|                 | British Municipal and County Securities                       |                |
|                 | Mortgages   |                |
|                 | Other unquoted investments (to be specified)                  |                |
|                 | <b>Total Unquoted (as Balance Sheet)</b>                      |                |
|                 | 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 | <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) |
|--------------|--|
|              |  |

**Incorporated Employers' Associations**

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

|     |                          |    |                                     |
|-----|--------------------------|----|-------------------------------------|
| Yes | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

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 | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

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   | 56,604    | 56,604      |
| From Investments   | 5,098     | 5,098       |
| Other Income (including increases by revaluation of assets)          | 48,780    | 48,780      |
| <b>Total Income</b>  | 110,482   | 110,482     |
| <b>Expenditure</b><br>(including decreases by revaluation of assets) |           |             |
| <b>Total Expenditure</b>   | 138,555   | 138,555     |
| <b>Funds at beginning of year</b><br>(including reserves)            | 1,082,613 | 1,082,613   |
| <b>Funds at end of year</b><br>(including reserves)                  | 1,054,540 | 1,054,540   |
| <b>ASSETS</b>  |           |             |
| Fixed Assets   |           | 800,318     |
| Investment Assets  |           | 220,754     |
| Other Assets   |           | 124,440     |
| <b>Total Assets</b>  |           | 1,145,512   |
| <b>Liabilities</b>   |           |             |
| <b>Total Liabilities</b>   |           | 90,972      |
| <b>Net Assets (Total Assets less Total Liabilities)</b>              |           | 1,054,540   |

# Summary Sheet

(see notes 24 to 33)

|  |   | All Funds | Total Funds |
|--|---|-----------|-------------|
|  |   | £         | £           |
| <b>Income</b>  |   |           |             |
|  | From Members  |           |             |
|  | From Investments  |           |             |
|  | Other Income (including increases by revaluation of assets) |           |             |
|  | <b>Total Income</b>   |           |             |
| <b>Expenditure</b><br>(including decreases by revaluation of assets) |   |           |             |
|  | <b>Total Expenditure</b>                                    |           |             |
| <b>Funds at beginning of year</b><br>(including reserves)            |   |           |             |
| <b>Funds at end of year</b><br>(including reserves)                  |   |           |             |
| <b>ASSETS</b>  |   |           |             |
|  | Fixed Assets  |           |             |
|  | Investment Assets   |           |             |
|  | Other Assets  |           |             |
|  | <b>Total Assets</b>   |           |             |
| <b>Liabilities</b>   |   |           |             |
|  | <b>Total Liabilities</b>                                    |           |             |
| <b>Net Assets (Total Assets less Total Liabilities)</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.

Print Scotland

- Notes to the Financial Statements
- For The Year Ended 31 March 2021

### 1. STATUTORY INFORMATION

Print Scotland is listed in Scotland with the Certification Office for Trade Unions & Employers' Associations under list number 5019E and has its registered office at c/o Robb Ferguson, 70 West Regent Street, Glasgow, G2 2QZ.

### 2. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Turnover

Turnover includes membership subscriptions measured at fair value of the consideration received or receivable, excluding value added tax and other sales taxes.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer and office equipment ±20% - 33.3% straight line

#### Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Print Scotland

- Notes to the Financial Statements
- For The Year Ended 31 March 2021

2. ACCOUNTING POLICIES – continued

# Accounting policies

(see notes 35 & 36)

## 1. STATUTORY INFORMATION

Print Scotland is listed in Scotland with the Certification Office for Trade Unions & Employers' Associations under list number 5019E and has its registered office at c/o Robb Ferguson, 70 West Regent Street, Glasgow, G2 2QZ.

## 2. ACCOUNTING POLICIES

### Basis of preparing the financial statements



These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements

## 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: Graham Cantlay  | Name: Ian Robertson<br><small>(or other official whose position should be stated)</small>                   |
| Date: 29 September 2021   | Date: 29 September 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?<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)

Independent Auditor's Report to the members of Print Scotland in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992

### Opinion

We have audited the financial statements of Print Scotland for the year ended 31 March 2021 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Organisation's affairs as at 31 March 2021 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Unions and Labour Relations (Consolidation) Act 1992.

Signature(s) of auditor or auditors:

*Malcolm Beveridge*

Name(s):

Malcolm Beveridge

Profession(s) or Calling(s):

CA

Address(es)

Chiene + Tait LLP  
61 Dublin Street  
Edinburgh  
EH3 6NL

Date:

30 September 2021

Contact name for enquiries and telephone number:

Malcolm Beveridge -  
01315585800

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



Document

Double- click on icon to open guidance