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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 2026
List No:	5019E
Head or Main Office:	c/o Robb Ferguson
	Regent Court
	70 West Regent Street
	Glasgow
Postcode	G2 2QZ
Website address (if available)	https://print-scotland.com
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Michiel Molenaar (President)
Contact name for queries regarding the completion of this return:	Graham Cantlay
Telephone Number:	0141 248 7411
E-mail:	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 send the annual return to the following address stating the name of the union in subject:

returns@certoffice.org

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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
48				48

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
President	Susan Graham	Michiel Molenaar	28 November 2025

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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
M Molenaar	President
R McCombe	Interim Vice President
G Cantlay	Treasurer
G Richmond	Director

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Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
60,527	From Members	Subscriptions, levies, etc	69,777	69,777
	Investment income	Interest and dividends (gross)		
37		Bank interest (gross)	21	21
		Other (specify)		
3,345		Interest and dividends (gross)	2,121	2,121
		Total Investment Income	2,142	2,142
45,000	Other Income	Rents received	45,000	45,000
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
20,355		Grant income	14,008	14,008
11,430		Management fee recharges	15,110	15,110
3,568		Revaluation gain/ (loss)	16,924	16,924
		Total of other income		91,042
		Total income		162,961
		Interfund Transfers IN		
	Expenditure			
75,333	Administrative expenses	Remuneration and expenses of staff	76,587	76,587
4,874		Occupancy costs	4,216	4,216
		Printing, Stationery, Post		
		Telephones		
42,204		Legal and Professional fees	57,815	57,815
		Miscellaneous (specify)		
		Total of Admin expenses		138,618
1,412	Other Charges	Bank charges	1,396	1,396
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
1,997		Conference and meeting fees	1,516	1,516
2,987		Expenses	3,736	3,736
		Miscellaneous (specify)		
30,464		Training	37,232	37,232
		Total of other charges		43,880
-1,866		Taxation	2,522	2,522
		Total expenditure		185,020
		Interfund Transfers OUT		
-13,343		Surplus/Deficit for year		-22,059
-635,478		Amount of fund at beginning of year		622,135
622,135		Amount of fund at end of year		600,076

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Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 2			**Fund Account**
Name of account:	Revaluation Reserve	**£**	**£**
Income			
	From members		
	Investment income		
	Other Income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	693,219
		Amount of fund at the end of year (as Balance Sheet)	693,219

Account 3			**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		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

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Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 4			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		
		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:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

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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		
		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:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

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Balance Sheet as at [31 March 2025]

(see notes 19 and 20)

Previous Year			£	£
1,150,000	**Fixed Assets** (as at Page 8)		1,150,000	1,150,000
	Investments (as per analysis on page 9)			
161,706	Quoted (Market value £	) as at Page 9		149,018
	Unquoted (Market value £	) as at Page 9		
		Total Investments	149,018	149,018
	Other Assets			
103,907	Sundry debtors		58,879	58,879
10,731	Cash at bank and in hand		7,907	7,907
	Stocks of goods			
	Others (specify)			
114,638		**Total of other assets**	66,786	66,786
			Total Assets	1,365,804
622,135		Revenue Account/ General Fund	600,076	
693,219		Revaluation Reserve	693,219	
		Revaluation Reserve		
	Liabilities			
18,094	Sundry Creditors		24,314	
92,015	Accrued Expenses		44,792	
881	Other Liabilities		3,403	
110,990			**Total Liabilities**	72,509
1,426,344			**Total Assets**	1,365,804

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Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	1,150,000	5,743		1,155,743
Additions during period				
Less: Disposals				
Less: Depreciation		-5,743		-5,743
Total to end of period	1,150,000			1,150,000
Book Amount at end of period	1,150,000			1,150,000
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired				
Total of Fixed Assets	1,150,000			1,150,000

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Analysis of Investments

(see note 22)

		Other Funds
Quoted		
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
		149,018
	Total Quoted (as Balance Sheet)	149,018
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (as Balance Sheet)	
	Market Value of Unquoted Investments	

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

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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	X

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	X

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	X

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
		£
Income		
From Members	69,777	69,777
From Investments	2,142	2,142
Other Income (including increases by revaluation of assets)	91,042	91,042
Total Income	162,961	162,961
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	185,020	185,020
Funds at beginning of year (including reserves)	1,315,354	1,315,354
Funds at end of year (including reserves)	1,293,295	1,293,295

ASSETS		
	Fixed Assets	1,150,000
	Investment Assets	149,018
	Other Assets	66,786
	Total Assets	1,365,804
Liabilities		
	Total Liabilities	72,509
Net Assets (Total Assets less Total Liabilities)		1,293,295

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Notes to the accounts

(see note 34)

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

1.STATUTORY INFORMATION
Print Scotland is listed in Scotland with Certification Office for Trade Unions & Employers' Associations under list number 5019E and has it's registered office at c/o Robb Ferguson, Regent Court, 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 under 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 preparing 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 fixed 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 the 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 provided at the following annual rates in order to write off each asset over its estimated useful life. Computer and office equipment- 25% - 33.3% on cost

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 and 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.
Creditors
Creditors and provisions are recognised where the organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle an obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.ACCOUNTING POLICIES - continued Impairment of Fixed Assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.
For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that that have been enacted or substantively enacted by the statement of financial position date.
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.
Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

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Accounting policies

(see notes 35 & 36)

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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 under 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 preparing in sterling, which is the functional currency of the entity.

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:	DocuSigned by: Graham Cantlay AC124D43650F4BD...	Chairman's Signature:	DocuSigned by: Michiel Molenaar 3858A837D4B1499...
			(or other official whose position should be stated)
Name:	Graham Cantlay	Name:	Michiel Molenaar
Date:	03 November 2026	Date:	03 November 2026

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	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	X	No	

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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.

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Auditor's report (continued)

Opinion

We have audited the financial statements of Print Scotland for the year ended 31 March 2024 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 2024 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.

Basis for opinion

Signature(s) of auditor or auditors:	DocuSigned by: Martin Greig 1244C713186743D...	
Name(s):	Martin Greig	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es)	Thomas Barrie & Co LLP 4th Floor, Atlantic House 1a Cadogan Street Glasgow, G2 6QE	
Date:	04 November 2026	
Contact name for enquiries and telephone number:	Martin Greig 0141 343 74900	

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