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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:

Association of College Staff Scotland

Year ended:

31 December 2012

List no:

51T

Head or Main Office:

58 Napier Road
Glenrothes
Fife
KY6 1DS

Website address (if available)

www.acsscotland.org.uk

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

Yes	<input type="checkbox"/>
-----	--------------------------

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

(Click the appropriate box)

General Secretary:

Bill Brown

Telephone Number:

01592 760120

Contact name for queries
regarding

Bill Brown

Telephone Number:

01592 760120

E-mail:

billbrown@acsscotland.org.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: 020 7210 3734

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
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

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



24 MAY 2013

Certified copy of the Original
(Revised February 2011)
M. C. C. C. C.

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	22				22
FEMALE	25				25
TOTAL	47				A 47

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

	0
Number of members at end of year contributing to the General Fund	47

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 persons 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

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		1740.50
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		1740.50
Investment income (as at page 12)		0
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	0	
Total of other income (as at page 4)		0
	TOTAL INCOME	1740.50
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		1114.27
Federation and other bodies (specify)		
	0	
Total expenditure Federation and other bodies		0
Taxation		0
	TOTAL EXPENDITURE	1114.27
Surplus (deficit) for year		626.23
Amount of general fund at beginning of year		1174.17
Amount of general fund at end of year		1900.40

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		0
Other income		
TOTAL OTHER INCOME		0
TOTAL OF ALL OTHER INCOME		0

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	0	brought forward	0
		Education and Training services	0
Representation – Non Employment Related Issues	0		
		Negotiated Discount Services	0
Communications	0		
		Salary Costs	
		Administration Wages	270.00
Advisory Services			0
			0
Dispute Benefits		Other Benefits and Grants (specify)	
		Members Vouchers	
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	270.00

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			0
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			0
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			0

FUND 5		Fund Account	
Name:		£	£
Income			
From members			0
Investment income (as at page 12)			0
Other income (specify)			0
			0
			0
			0
Total other income as specified			0
Total Income			0
Expenditure			
Benefits to members			0
Administrative expenses and other expenditure (as at page 10)			0
Total Expenditure			0
Surplus (Deficit) for the year			0
Amount of fund at beginning of year			0
Amount of fund at the end of year (as Balance Sheet)			0
Number of members contributing at end of year			0

(See notes 24 and 25)

FUND 6		Fund Account	
Name:	£	£	
Income			
From members			0
Investment income (as at page 12)			0
Other income (specify)			0
			0
			0
			0
		Total other income as specified	0
		Total Income	0
Expenditure			
Benefits to members			0
Administrative expenses and other expenditure (as at page 10)			0
		Total Expenditure	0
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	0
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	0

FUND 7		Fund Account	
Name:	£	£	
Income			
From members			0
Investment income (as at page 12)			0
Other income (specify)			0
			0
			0
			0
		Total other income as specified	0
		Total Income	0
Expenditure			
Benefits to members			0
Administrative expenses and other expenditure (as at page 10)			0
		Total Expenditure	0
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	0
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	0

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total income		0
Expenditure	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		0
	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		0
	Number of members at end of the year not contributing to the political fund		0
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		0

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	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		0
	Total income		0
Expenditure	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		0
	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		0
	Number of members at end of the year not contributing to the political fund		0
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		0	

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		270.00
Salaries and Wages included in above	£270	
Auditors' fees		
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		213.35
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Tablet		100.17
Member Insurance		430.75
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Refund of fees		100.00
	Total	1114.27
Charged to:	General Fund (Page 3)	1114.27
	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Total	1114.27

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
364.20	Fixed Assets (at page 14)	200.17	200.17
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments	0	0
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
1174.17	Cash at bank and in hand	1899.90	1900.40
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
1174.17	Total of other assets		1900.40
	TOTAL ASSETS		2100.57
	Fund (Account)		0
	Fund (Account)		0
	Fund (Account)		0
	Superannuation Fund (Account)		0
	Political Fund (Account)		0
	Revaluation Reserve		0
	LIABILITIES		
	Amount held on behalf of central trade union political fund		0
	Loans: From other trade unions		0
	Loans: Other		0
	Bank overdraft		0
	Tax payable		0
	Sundry creditors		0
	Accrued expenses		0
	Provisions		0
	Other liabilities		0
	TOTAL LIABILITIES		0
669.54	TOTAL ASSETS		2100.57

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			364.20			364.20
Additions			100.17			100.17
Disposals						
Revaluation/Transfer s						
At end of year			464.37			464.37
Accumulated Depreciation						
At start of year						
Charges for year			264.20			264.20
Disposals						
Revaluation/Transfer s						
At end of year			264.20			264.20
Net book value at end of year	0	0	200.17	0	0	200.17
Net book value at end of previous year	0	0	364.20	0	0	364.20

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		0
		0
Government Securities (Gilts)		0
		0
Other quoted securities (to be specified)		0
		0
TOTAL QUOTED (as Balance Sheet)		0
Market Value of Quoted Investment		0
UNQUOTED		
Equities		0
		0
Government Securities (Gilts)		0
		0
Mortgages		0
		0
Bank and Building Societies		0
		0
Other unquoted investments (to be specified)		0
		0
TOTAL UNQUOTED (as Balance Sheet)		0
Market Value of Unquoted Investments		0

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, 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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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

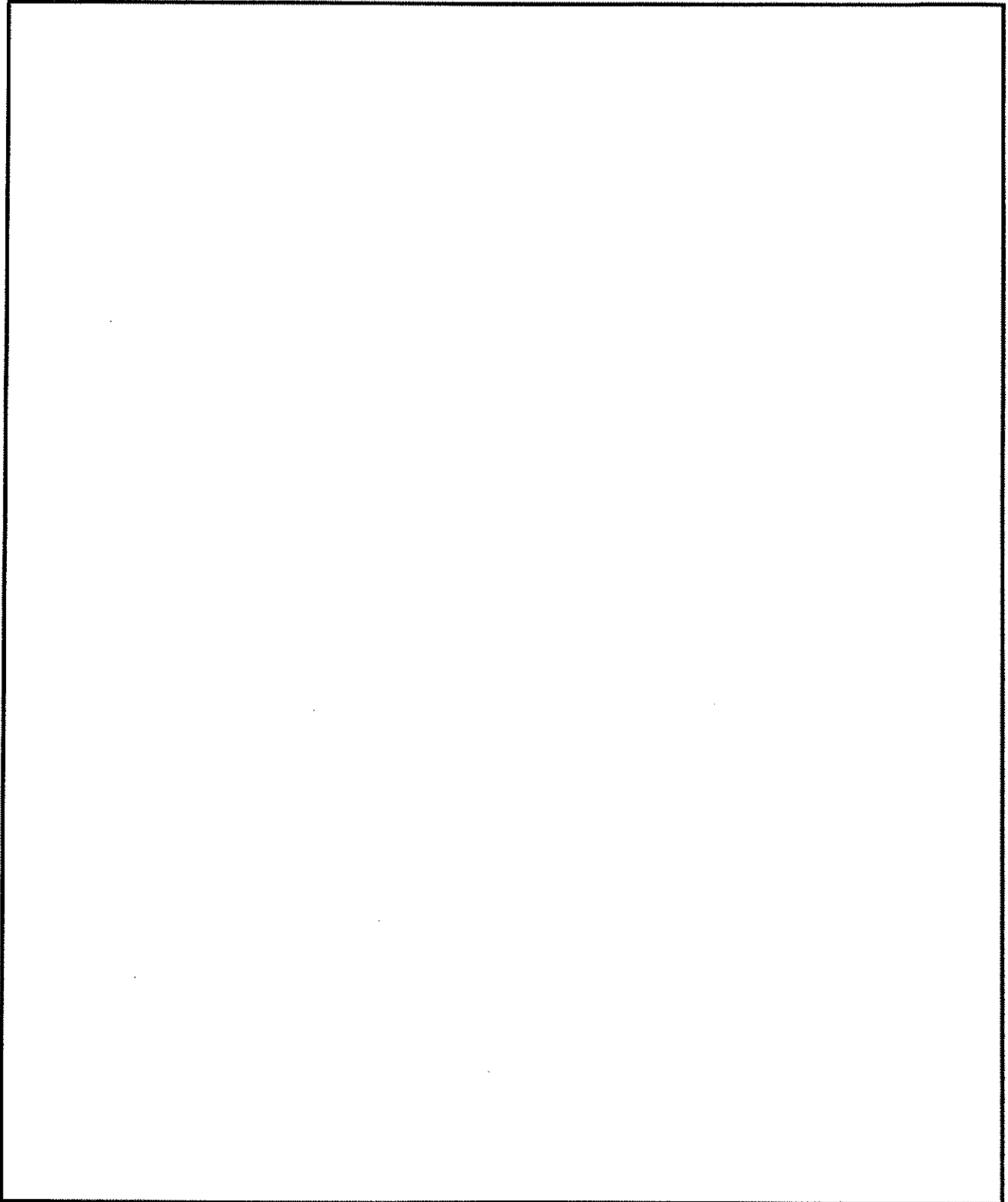
(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	2080.50		1740.50
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	1740.50		1740.50
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	1114.27		1114.27
Funds at beginning of year (including reserves)	1174.17		1174.17
Funds at end of year (including reserves)	1900.40		1900.40
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			200.17
Total Assets			200.17
LIABILITIES			
Total Liabilities			
NET ASSETS (Total Assets less Total Liabilities)			200.17

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.

A large, empty rectangular box with a black border, intended for the user to enter notes to the accounts. The box is currently blank.

ACCOUNTING POLICIES

(see notes 74 and 75)


One fund to be used which is known as the general fund

All items to be included in the accounts, no matter how small the amount.

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>	Treasurer's Signature: <u>Gwen Brown</u> <small>(or other official whose position should be stated)</small>
Name: _____ William Brown	Name: _____ Gwen Brown
Date: _____ 22 June 2013	Date: _____ 22 June 2013

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	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

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

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

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)

The accounts of acs Scotland were audited. They were found to be complete, up to date and reflect a true and proper view of the matters they relate to. Proper accounting procedures have been followed.


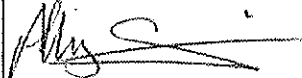
The general fund is the only fund used and all receipts were in order. Transactions matched the statements from the bank account.

AUDITOR'S REPORT (continued)

All accounts are complete and receipts match the expenditure.

The income and outgoings are all recorded in accordance with standard practice.

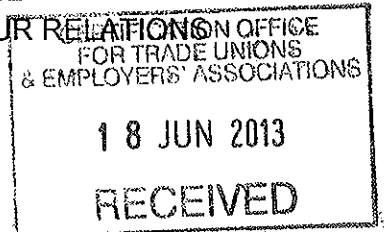
In our opinion the accounts give a true and fair view of the state of Association's affairs as at 31st December 2012

Signature(s) of auditor or auditors:		
Name(s):	Alan Bruce McNab	Allister Ross Smith
Profession(s) or Calling(s):	Lecturer (Lay Auditor)	Lecturer (Lay Auditor)
Address(es):	3 Ivy Lane Dysart Kirkcaldy KY1 2XD	31 Preston Street High Valleyfield Dunfermline KY12 8SE
Date:	22 June 2013	22 June 2013
Contact name and telephone number:	Alan 01592 223366	Allister 01592 223363

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

acs scotland

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL
RETURN FOR PERIOD ENDED 31 DECEMBER 2012
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992



Income and Expenditure

The total income of the union for the period was £1740.50. This amount included payments of £1740.50 in respect of membership of the union. The union's total expenditure for the period was £1114.27. The union does not maintain a political fund.

Political Fund

The union does not have a political fund.

Salary paid to and other benefits provided to the General Secretary

The General Secretary of the union was not paid any amount in respect of salary or benefits.

Irregularities statement

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 a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate with: the officials of the union, the trustees of the property of the union, the 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 the rules of the union and contemplates bringing civil proceedings against it the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Lay Auditor's report

Alan McNab, 3 Ivy Lane, Dysart, Kirkcaldy. Fife KY1 2XD

Allister Ross Smith, 31 Preston Street, High Valleyfield, Dunfermline, KY12 8SE

The accounts of acs scotland were audited and found to be complete and up to date.

The accounts are held in one fund which is called the general fund. All receipts were in order and all transactions matched with the statements from the bank for that account.