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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Broadcasting, Entertainment, Cinematograph and Theatre Union
Year ended:	31 December 2012
List no:	718T
Head or Main Office:	373-377 Clapham Road London SW9 9BT
Website address (if available)	
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:	Gerry Morrissey
Telephone Number:	020 7346 0900
Contact name for queries regarding	Philip Clark
Telephone Number:	020 7509 9305
E-mail:	pclark@cvsdfk.com

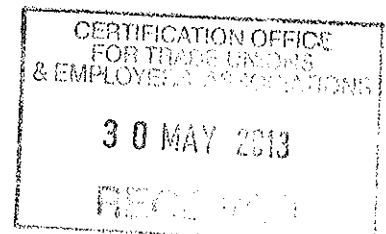
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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



(Revised February 2011)

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	16,377	299	29	1	16,706
FEMALE	6,906	159	8	0	7,073
TOTAL	23,283	458	37	1	23,779

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

253

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

23,779

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
NEC Member	Benetta Adamson	Mike Dick & Hannah O'Grady	Job share 26/5/2012
NEC Member	Chris Tweddell	Chris Tweddell & Anastasia Ahern	Job share 26/5/2012
NEC Member	Tunji Akinsehinwa	Nicole Young & Karen Cohen	Job share 13/11/2012
NEC Member	Mike Dick & Hannah O'Grady	Vacancy	18/12/2012

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

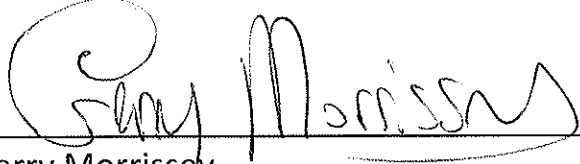
If yes, state the number of affiliated unions:

and names:

**ANNEXE
TO AR21 FOR THE YEAR ENDED 31 DECEMBER 2012**

OFFICERS IN POST

I certify that the following is a complete list of officers of this trade union in post as at 31 December 2012.



Gerry Morrissey

General Secretary

Broadcasting Entertainment Cinematograph & Theatre Union

718T

Gerry Morrissey	General Secretary
Luke Crawley	Assistant General Secretary
Martin Spence	Assistant General Secretary
Christine Bond	President
Chris Tweddell	NEC member } Job Share
Anastasia Ahern	NEC member }
Phil Mills	NEC member
Douglas McGill	NEC member
Jane Perry	NEC member
Mark Rivers	NEC member
Winston Phillips	NEC member
Robert Scott	NEC member
Nicole Young	NEC member } Job share
Karen Cohen	NEC member }
Peter Cox	NEC member
Nick Ray	NEC member
Vacancy	
John Handley	NEC member
Ann Jones	NEC member
Deryck Lewis	Trustee
Dennis Claridge	Trustee

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		4,543,028
From Members: Other income from members (specify)		
Total other income from members		4,543,028
Total of all income from members		44,066
Investment income (as at page 13)		
Other Income		
Income from Federations and other bodies (as at page 4)	-	
Income from any other sources (as at page 4)	54,538	
Total of other income (as at page 4)		54,538
		TOTAL INCOME
		4,641,632
EXPENDITURE		
Benefits to members (as at page 5)		125,557
Administrative expenses (as at page 10)		4,153,764
Federation and other bodies (specify)		
Trades Union Congress	63,312	
General Federation of Trade Unions	5,000	
Media Entertainment International	45,888	
Federation of Entertainment Unions	2,500	
Scottish Trades Union Congress	2,321	
Irish Congress of Trade Union	3,335	
Other	6,348	
Total expenditure Federation and other bodies		128,704
Taxation		7,052
		TOTAL EXPENDITURE
		4,415,077
Surplus (deficit) for year		226,555
Amount of general fund at beginning of year		(2,919,205)
Amount of general fund at end of year		(2,692,650)

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		-
Other income		
Compromise agreements	28,793	
Miscellaneous	25,745	
TOTAL OTHER INCOME		54,538
TOTAL OF ALL OTHER INCOME		54,538

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	125,557
	125,557	Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	125,557	Total (should agree with figure in General Fund)	125,557

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Death Benefit Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfer from general funds	3,850	
	Total other income as specified		3,850
	Total Income		3,850
Expenditure			
	Benefits to members	3,850	
	Administrative expenses and other expenditure (as at page 10)	-	
	Total Expenditure		3,850
	Surplus (Deficit) for the year		-
	Amount of fund at beginning of year		28,700
	Amount of fund at the end of year (as Balance Sheet)		28,700
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:	Revaluation Reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Decrease in investments	46	46
	Total Expenditure		46
	Surplus (Deficit) for the year		(46)
	Amount of fund at beginning of year		483
	Amount of fund at the end of year (as Balance Sheet)		437
	Number of members contributing at end of year		N/A

(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		36,092	
	Investment income (as at page 12)			
	Other income (specify) Donations	1,192		
	Total other income as specified		1,192	
	Total income		37,284	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Affiliations	27,082		
	Parliamentary grants and donations	1,225		
	Administration expenses in connection with political objects (specify) Delegates' expense	1,683		
	Non-political expenditure	920		
		Total expenditure		30,910
		Surplus (deficit) for year		6,374
		Amount of political fund at beginning of year		8,593
		Amount of political fund at the end of year (as Balance Sheet)		14,967
		Number of members at end of year contributing to the political fund		23,135
		Number of members at end of the year not contributing to the political fund		644 496
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		148	

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			
	Total income			
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		
		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		
		Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

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	2,640,216
Salaries and Wages included in above	£2,148,239
Auditors' fees	18,000
Legal and Professional fees	46,327
Occupancy costs	382,215
Stationery, printing, postage, telephone, etc.	146,076
Expenses of Executive Committee (Head Office)	20,585
Expenses of conferences	155,700
Other administrative expenses (specify)	
Organising	551,026
Training courses	19,169
Journal	99,514
Publicity	28,720
Ballot expenses	22,136
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts) (bank charges)	20,833
Mortgages	
Other loans	
Depreciation	42,847
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Grants and donations	6,550
Transfer to Death Benefit Fund	3,850
Pension scheme actuarial gain	(50,000)
	4,153,764
Charged to:	4,153,764
General Fund (Page 3)	

	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	4,153,764

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
2,852,106	Fixed Assets (at page 14)		2,843,577
	Investments (as per analysis on page 15)		
1,483	Quoted (Market value £1,437)	1,437	
5,200	Unquoted	5,200	
	Total Investments		6,637
	Other Assets		
	Loans to other trade unions		
396,057	Sundry debtors	390,483	
1,988,374	Cash at bank and in hand	2,005,802	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
5,243,220	Total of other assets		2,396,285
	TOTAL ASSETS		5,246,499
(2,919,205)	General Fund (Account)		(2,692,650)
28,700	Death Benefit Fund (Account)		28,700
	Fund (Account)		
	Superannuation Fund (Account)		
8,593	Political Fund (Account)		14,967
483	Revaluation Reserve		437
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
5,374	Tax payable		8,043
74,231	Sundry creditors		35,705
223,044	Accrued expenses and other liabilities		252,297
	Provisions		
7,822,000	Other liabilities (Pension liability)		7,599,000
5,243,220	TOTAL LIABILITIES		5,246,499
5,243,220	TOTAL ASSETS		5,246,499

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	2,789,996		152,682			2,942,678
Additions	-		34,318			34,318
Disposals	-		(15,131)			(15,131)
Revaluation/Transfers	-					
At end of year	2,789,996		171,869			2,961,865
Accumulated Depreciation						
At start of year	-		90,572			90,572
Charges for year	-		42,847			42,847
Disposals	-		(15,131)			(15,131)
Revaluation/Transfers	-					-
At end of year	-		118,288			118,288
Net book value at end of year	2,789,996		53,581			2,843,577
Net book value at end of previous year	2,789,996		62,110			2,852,106

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)	1,437	
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	1,437	
Market Value of Quoted Investment	1,437	
UNQUOTED		
Equities	5,200	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	5,200	
Market Value of Unquoted Investments	5,200	

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			
From Members	4,543,028	36,092	4,579,120
From Investments	44,066		44,066
Other Income (including increases by revaluation of assets)	54,538	1,192	55,730
Total Income	4,641,632	37,284	4,678,916
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	4,415,123	30,910	4,446,033
Funds at beginning of year (including reserves)	(2,890,022)	8,593	(2,881,429)
Funds at end of year (including reserves)	(2,663,513)	14,967	(2,648,546)
ASSETS			
Fixed Assets			2,843,577
Investment Assets			6,637
Other Assets			2,396,285
		Total Assets	5,246,499
LIABILITIES		Total Liabilities	(7,895,045)
NET ASSETS (Total Assets less Total Liabilities)			(2,648,546)

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 or attach notes to the accounts. The box occupies most of the page below the instructions.

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

1 ACCOUNTING POLICIES

a Basis of Accounts

The accounts have been prepared under the historical cost basis of accounting as modified by the revaluation of quoted investments and in accordance with applicable Accounting Standards.

b Subscriptions

Subscriptions are shown in the accounts on the basis of those amounts collected from members in respect of the year under review.

c Depreciation

No depreciation is provided on freehold property.

Depreciation is provided on a straight line basis on furniture and fittings at 20% per annum on cost and on computer equipment at 33% per annum on cost in order to write these assets off over their estimated useful life, with a full year's charge in the year of acquisition. Assets which were fully depreciated at 1 January 2012 have been eliminated from these accounts.

d Rental Payments

Rental payments in respect of operating leases are charged to the Income and Expenditure Account in the period in which they are incurred.

e Investments

Quoted investments are stated at market value and unquoted investments are stated at cost. Provision is made against investments where there is a permanent impairment in value.

f Members' legal expenses

Members' legal expenses are charged in these accounts net of reimbursements obtained in respect of certain cases, on an invoiced basis.

g Value Added Tax

VAT is only partially recoverable. All expenditure is shown exclusive of VAT where applicable.

h Pension Scheme

The Union's pension scheme is a defined benefit scheme.

The amounts charged to Income and Expenditure Account are the current service costs. Actuarial gains and losses are recognised immediately in the Income and Expenditure Account.

The assets of the scheme are held separately from those of the Union in a separate trustee administered fund. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and a discounted rate equivalent to the current rate of return on high quality corporate bonds of equivalent currency and term to the scheme liabilities.

2 OTHER INCOME	2012	2011
	£	£
Investment income	44,066	26,544
Compromise agreements	28,793	45,533
Sundry income	25,745	16,068
	<hr/>	<hr/>
	98,604	88,145
	<hr/>	<hr/>

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

3 PENSION COSTS

The union operates a final salary career averaged pension scheme. Benefits are linked to members' final salaries and service at their retirement (or date of leaving if earlier).

The most recent formal actuarial valuation was carried out at 24 November 2007 and updated to 31 December 2012 by a qualified independent actuary.

The assumptions used by the actuary were:

<u>FINANCIAL ASSUMPTIONS</u>	2012	2011
Discount rate	4.41%	4.68%
Price inflation	2.77%	3.00%
Salary increases	0%	0%
Rate of increase of pensions in payment	2.27%	2.50%
Rate of increase for deferred pensioners	2.32%	2.50%
Expected return on assets	4.80%	5.50%

The overall expected return on assets has been derived by calculating the weighted average of the expected rate of return for each asset class.

Equities, including property, allowance for an additional return of 3.25% above that available on UK government securities

Cash, bank base rate	0.50%	0.50%
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<u>DEMOGRAPHIC ASSUMPTIONS</u>	2012	2011
Mortality (pre-retirement)	SAPS1 Tables	SAPS1 Tables
Mortality (post-retirement)	SAPS1 Tables	SAPS1 Tables

The assets of the scheme are invested in a diversified portfolio.

In the current year they are valued at bid market value. In previous years they have been quoted at mid market value.

<u>ASSET CLASS</u>	2012		2011		2010	
	£'000	% of total assets	£'000	% of total assets	£'000	% of total assets
Equities (including property)	8,359	63%	7,452	64%	8,916	77%
Bonds	4,909	37%	4,142	35%	2,489	22%
Cash	-	0%	174	1%	163	1%
	<u>13,268</u>		<u>11,768</u>		<u>11,568</u>	
Actual return	1,403		227		883	

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

3 PENSION COSTS (continued)

BALANCE SHEET RECONCILIATION

	2012	2011
	£'000	£'000
Market value of assets	13,268	11,768
Present value of liabilities	20,867	(19,590)
Pension (liability) recognised in balance sheet	<u>(7,599)</u>	<u>(7,822)</u>

ANALYSIS OF CHANGES IN VALUE OF SCHEME LIABILITIES

Value at 1 January	19,590	16,959
Service cost	231	220
Interest cost	909	909
Members' contributions	-	111
Benefits paid	(566)	(688)
Actuarial losses/(gains)	703	2,079
Value at 31 December	<u>20,867</u>	<u>19,590</u>

ANALYSIS OF CHANGES IN THE VALUE OF SCHEME ASSETS

Value at 1 January	11,768	11,568
Expected return	650	739
Actuarial gains/(losses)	753	(512)
Employer's contributions	736	620
Members' contributions	12	110
Expenses paid	(85)	(69)
Benefits paid	(566)	(688)
Value at 31 December	<u>13,268</u>	<u>11,768</u>

CHARGE TO INCOME AND EXPENDITURE

Current service cost	231	220
Interest cost	909	909
Expected return	(650)	(739)
	<u>490</u>	<u>390</u>

ACTUARIAL GAINS/(LOSSES)

Scheme liabilities	(703)	(2,079)
Scheme assets	753	(512)
	<u>50</u>	<u>(2,591)</u>

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

3 PENSION COSTS (continued)

HISTORY OF ASSETS, LIABILITIES, EXPERIENCE GAINS AND LOSSES

	2012	2011	2010	2009	2008
	£'000	£'000	£'000	£'000	£'000
<u>At 31 December</u>					
Market value of scheme assets	13,268	11,768	11,568	11,063	8,869
Value of scheme liabilities	(20,867)	(19,590)	(16,959)	(16,964)	(14,785)
(Deficit) in the scheme	<u>(7,599)</u>	<u>(7,822)</u>	<u>(5,391)</u>	<u>(5,901)</u>	<u>(5,916)</u>

Actuarial gains (losses) arising

on scheme liabilities

Due to experience	(146)	(207)	1,226	(129)	(654)
% of liabilities	1%	1%	(7)%	(1)%	(4)%
Due to change in basis	849	(1,872)	(971)	(1,312)	2,064
	(4%)	10%	6%	(8)%	14%

on scheme assets

Due to experience	753	(512)	133	1,479	(3,326)
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The cumulative amount of actuarial gains and losses in the last five years is £(4,031,000).

FUTURE FUNDING OBLIGATION

The union agreed to pay annual contributions of 14.5% of members' pensionable salaries plus deficit funding of £303,600 for the year to 31 December 2012 (increasing in line with RPI each 1 November).

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

	2012	2011
	£	£
4 ORGANISING		
Head office and general organising	64,412	71,884
Divisional and other organising	391,574	419,169
Regional offices	83,310	81,659
NEC and committees	20,585	25,781
Miscellaneous committees	11,730	9,298
	<u>571,611</u>	<u>607,791</u>
5 AFFILIATION FEES		
Trades Union Congress	63,312	63,691
General Federation of Trade Unions	5,000	5,000
Media Entertainment International	45,888	52,315
Federation of Entertainment Unions	2,500	2,500
Scottish Trades Union Congress	2,321	2,327
Irish Congress of Trade Union	3,335	3,279
Various	6,348	7,329
	<u>128,704</u>	<u>136,441</u>
6 DEATH BENEFIT FUND		

In accordance with rules 5(s) and 22 the Death Benefit Fund is maintained at a sum equivalent to twice the highest total annual amount of death benefit claims paid in any of the five years immediately preceding by an allocation from or (to) the General Fund of the union.

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

		2012	2011		
		£	£		
7	POLITICAL FUND AFFILIATION FEES				
	Labour Party	21,199	21,199		
	Various	5,883	4,692		
		<u>27,082</u>	<u>25,891</u>		
8	ACCUMULATED FUNDS				
	Total	General Fund	Death Benefit	Political Fund	
	£	£	£	£	
	Balance at 1 January 2012	(2,881,912)	(2,919,205)	28,700	8,593
	Surplus/(Deficit) for the year	232,929	226,555	-	6,374
	Balance at 31 December 2012	<u>(2,648,983)</u>	<u>(2,692,650)</u>	28,700	14,967

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

9 FIXED ASSETS

	Freehold Property 373/377 Clapham Road London SW9	Computer Equipment	Furniture and Fittings	Total
	£	£	£	£
Cost at 1 January	2,789,996	41,162	111,520	2,942,678
Additions	-	34,318	-	34,318
Disposals	-	(12,623)	(2,508)	(15,131)
Cost at 31 December	2,789,996	62,857	109,012	2,961,865
Depreciation at 1 January	-	32,697	57,875	90,572
Charged in year	-	21,023	21,824	42,847
Disposals	-	(12,623)	(2,508)	(15,131)
Depreciation at 31 December	-	41,097	77,191	118,288
Net Book Value at:				
31 December 2012	2,789,996	21,760	31,821	2,843,577
31 December 2011	2,789,996	8,465	53,645	2,852,106

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

10 INVESTMENTS

	2012	2011
	£	£
Quoted		
British Government Stock at cost	1,000	1,000
	<hr/>	<hr/>
British Government Stock at market value	1,437	1,483
Unquoted Equities at cost	5,200	5,200
	<hr/>	<hr/>
	6,637	6,683
	<hr/>	<hr/>

11 DEBTORS

	2012	2011
	£	£
Contributions receivable	93,859	70,579
Prepayments & other debtors	207,271	232,244
Staff loans	15,814	19,695
Deposits with solicitors	73,539	73,539
	<hr/>	<hr/>
	390,483	396,057
	<hr/>	<hr/>

BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

	2012	2011
	£	£
12 CREDITORS		
Trade creditors	35,705	74,231
Accruals & other creditors	252,297	223,044
Corporation Tax	8,043	5,374
	<u>296,045</u>	<u>302,649</u>

13 TAXATION

The union is not liable to taxation on income from its members. Taxation is payable to the extent that investment income and chargeable gains exceed allowable provident benefits. A provision of £8,043 (2011: £5,374) has been made in respect of the year ended 31 December 2012.

	2012	2011
	£	£
Provision for the year	8,043	5,374
Prior year over provision	(991)	-
	<u>7,052</u>	<u>5,371</u>

14 COMMITMENT – CAR LEASING AND PHOTOCOPIER LEASING

At 31 December 2012, the union has motor vehicle operating lease commitments of £1,559 (2011: £1,476) a month on 3 year non-cancellable operating leases. Also, the union has photocopier operating lease commitments of £3,013 per month on 5 year non-cancellable operating leases.

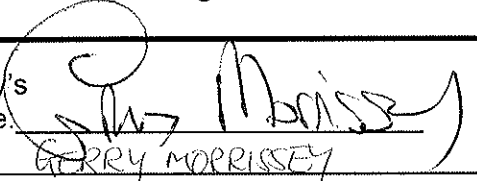
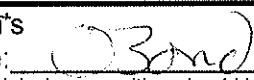
ACCOUNTING POLICIES

(see notes 74 and 75)

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> Name: <u>GERRY MORRISSEY</u> Date: <u>19-5-2013</u>	Chairman's Signature: <u></u> President (or other official whose position should be stated) Name: <u>Christine Bond</u> Date: <u>19-5-2013</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

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 NO

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 NO

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)

BECTU

STATEMENT TO MEMBERS ISSUED IN ACCORDANCE WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 31 DECEMBER 2012

AS REQUIRED BY SECTION 32A OF THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and expenditure

	£
Total income	4,678,916
Total expenditure	4,446,033

£4,543,028 of total income comprised payments in respect of membership.

Political Income and Expenditure

The figures above include £37,284 of income and £30,910 expenditure in respect of the political fund.

Salaries and Benefits

	Salary	Employer's National Insurance contributions	Pension contributions	Benefits	Total
	£	£	£	£	£
G Morrissey General Secretary	65,007	6,266	5,179		76,452
M Spencer Asst Gen Secretary	56,921	5,089	4,535		66,545
L Crawley Asst Gen Secretary	56,921	5,094	4,535		66,551

Irregularity Statement

A member who is concerned that some irregularity may be occurring, or has 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 to raise it with: the officials of the union, the trustees of the property of the union, the auditor or 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 the union or responsible officials or trustees, he should consider obtaining independent legal advice.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
BROADCASTING ENTERTAINMENT CINEMATOGRAPH AND THEATRE UNION**

We have audited the financial statements of the Broadcasting Entertainment Cinematograph And Theatre Union for the year ended 31st December 2012 which comprise the General Fund, Political Fund and Death Benefit Fund Income and Expenditure Accounts, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the National Executive Committee and auditor

As explained more fully in the Statement of the National Executive Committee 's Responsibilities, the National Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Agenda for the 2012 Conference to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31st December 2012 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The union has not maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR21 of Officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Chantrey Vellacott DFK LLP
CHANTREY VELLACOTT DFK LLP
Chartered Accountants and Statutory Auditor
London
Date: *22 March 2013*

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	Chantrey Vellacott DFK LLP	
Name(s):	Chantrey Vellacott DFK	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Russell Square House 10-12 Russell Square London WC1B 5LF	
Date:	24 May 2013	
Contact name and telephone number:	Philip Clark 0207 509 9305	

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