

SCOTTISH NATIONAL PARTY
MORAY CONSTITUENCY ASSOCIATION

ANNUAL STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017

Introduction

This statement of accounts provides a report on the political and financial activities of the Moray Constituency Association of the Scottish National Party (hereinafter referred to as "the Association").

The registered address of the Association is:

Telephone: [REDACTED]

For the purposes of the relevant Parliamentary Acts the responsible officers are:

Convenor: Laura Mitchell

Secretary: Carrie-Anne McLean

Treasurer: Elaine Cooper (1 Jan 17 - 22 Oct 17)

Treasurer: Brian Bremner (22 Oct 17)

Organiser: Lee Phiip

Second Officer: Laura Mitchell {Note (ii) below}

Rationale

The functions of the Association are:

- (a) Promoting and supporting the work of the SNP within the Moray Constituency boundaries for the Westminster Parliament, the Scottish Parliament and The Moray Council Local Authority.
- (b) Co-operating with the adjoining Banffshire & Buchan Coast Constituency in elections involving overlap of local government wards and Parliamentary seats.
- (c) Helping to arrange, support and organise election campaigns for SNP candidates standing at all levels of government as well as raising funds for these campaigns and reporting as required.
- (d) Acting as a voice to aid local branches if requested.
- (e) Providing rented office space for the elected SNP members representing Moray Constituency at Westminster and Scottish Parliaments. Providing a suitable meeting room for CA activities and the local council SNP group as requested. The charges to the MP and MSP are agreed through negotiations and supported through fair rent reviews and leases drawn up under the requirements of the appropriate parliamentary regulations.

Membership

Membership of the Association consists of Branch Delegates. Each branch appoints 5 delegates annually. Following the appointment of the Convenor of the Association his/her Branch may nominate an additional delegate. These delegates are entitled to vote on any matter. Branches can also send any number of non-voting observers to any meeting of the Association.

The branches forming the Association are:

Elgin Branch
Forres Branch
Lossiemouth Branch
Upper Banffshire Branch

Fochabers Branch
Keith Branch
Rothies Branch

Review of Political Activities

The main activities during 2016 for the H58CA were:

- (a) contributing to the Scottish Parliament Election campaign by supporting the Branches;
- (b) contributing to the European Referendum campaign

CA facilities were also used to produce newsletters and information leaflets for councillors and our MP and MSP.

Review of Financial Activities

Accounting Policies

The Association runs two accounts for administrative purposes.

- (i) An Office Account to cover the running expenses of the two offices with the MP and MSP as tenants. Invoices were issued regularly in relation to expenses and annually in the case of rents due. Neither the MP nor the MSP are tenants now as the MP lost his seat at the election in June and the MSP, as a result of a ruling by the Scottish Parliament, could no longer rent property owned by a CA.
- (ii) A CA Account for petty cash and political activities. This is used to process the annual branch dues to the CA and the funds generated for elections. It is used during election campaigns to ensure that there is no confusion between the use of funds for political purposes and the daily running costs of the offices. A second officer has been appointed to help with this as required by SNP HQ.

Invoices are issued to branches re annual dues, photocopying as recorded by the photocopier codes, and promotional material purchased in bulk by the CA and distributed according to ward requirements.

Invoices are also issued to other constituencies for hire or use of Moray CA facilities during elections.

Overview

The Branches and the Association continued to have good fund-raising activities throughout the year. Branches are obliged to pay dues to the CA the amount of which is set by the CA currently at £132 each per annum but this is reviewed each year at the AGM.

The bulk of the financial activities are involved with the running of the Elgin Office which is used by the MP and MSP as well as some general repairs. In previous years the Scottish Government has made a pre-payment covering the rent for the whole financial year. Due to

a ruling in early 2016 that MSP's should not rent premises from the CA with effect from May 2017, this year's rent, to date, has been charged in 4-monthly periods. As a result the last invoice has not yet been issued due to the uncertainty as to when the MSP will secure alternative accommodation

All invoices issued and received have been processed within the appropriate timescale.

The Election Fund is held in the CA Account with separate columns in an Excel spreadsheet recording all of its receipts and payments thereby reducing the number of accounts held by the CA and this also applies to the monies transferred from the Ad-truck Account.

The Election Fund increased its balance with fund-raising events – there were three of these ie a Burns Supper, and a Whisky Stall at each of the Conferences making a total of £1,500 after expenses had been covered. Donations to the CA amounting to £12,000 were also received. The Branches were asked to contribute a levy of £500 each for the General Election.

Income and Expenditure accounts have been prepared for the CA Account, the Office Account and a Balance Sheet incorporating the figures from both accounts. Copies are attached to this narrative report. The accounts are managed by the Treasurer.

Auditors' Statement

We, the undersigned, have checked the books and accounts of the Moray Constituency Association of the Scottish National Party and believe that they give a fair and true statement of the financial affairs.

Auditor: Date:

A. Anderson

✗ Auditor: Date: 20/5/18

D Reid

Treasurer: Date:

Elaine M. Cooper

New Treasurer: Date: 20/5/18

Brian Bremner

Adopted at the Special General Meeting

Convenor: Date: 20/05/18

Laura Mitchell

Secretary: Date: 20/5/18

Carrie-Anne McLean

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ELECTION FUND ACCOUNT					
Income + Expenditure Account for the period ended 31 December 2017					
	2017		2016		
INCOME	£	£	£	£	
Donations	12,254		1,293		
General Election Levies	4,000		4,172		
LE By-election Levies	400		0		
Annual General Meeting	0		0		
Burns Supper	2,104		2,419		
Adoption Night	0		2,237		
Conference Whisky Stalls (2)	2,047		2,865		
Refunds	2,182		0		
		22,987		12,985	
Less: EXPENDITURE					
General Election Expenses	15,428		10,419		
LA & By-election Expenses	7,659		0		
EU Referendum Expenses	0		288		
Postage	954		118		
Annual General Meeting	150		0		
Burns Supper	1,615		1,800		
Adoption Night	0		141		
Conference Whisky Stalls	1,066		450		
		26,871		13,217	
Excess of Expenditure over Income		-3,884		-232	

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CA ACCOUNT

Income & Expenditure Account for the year ended 31 December 2017

CA Account	2017		2016	
Income	£	£	£	£
Branch Dues	924		924	
Sundry Income	26		270	
		950		1,194
<u>Less: Expenditure</u>				
CA Expenses	1,168		970	
HQ/Fees	192		180	
		1,360		1,150
Excess of Expenditure over Income		-410		44
Election Fund				
Income				
Election Fund Income	22,987		12,985	
		22,987		12,985
<u>Less: Expenditure</u>				
Election Fund Expenses	24,040		10,826	
Events Expenses	2,831		2,392	
		26,871		13,218
Excess of Expenditure over Income		-3,884		-232
Ad-Trailer				
Balance as at 1 January 2016	741		741	
<u>Less: Balance as at 31 December 2016</u>	741		741	
		0		0
		0		0
Overall Excess of Expenditure		-£4,294		-£188

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CA OFFICE ACCOUNT

Income & Expenditure Account for the period ended 31 December 2017

	2017			2016		
INCOME	£	£		£	£	
Members' Payments	3,631			9,625		
Members' Utilities	4,039			7,655		
BT/ADT	981			2,328		
Sundry Income & Refunds	9,679			1,457		
		18,329			21,065	
<u>Less : EXPENDITURE</u>						
Mortgage / Loan	0			14,316		
Bin Lease	830			897		
Elgin Office	10,802			48		
Stationery	2,377			1,030		
Equipment / Insurance	3,279			3,815		
Telephone / Security	1,385			2,328		
Electricity / Water	3,063			3,705		
Sundry Expenses	218			0		
		21,953			26,140	
Excess of Expenditure over Income		-3,623			-£5,075	

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MORAY CONSTITUENCY ASSOCIATION

Balance Sheet
as at 31 December 2017

		2017		2018	
FIXED ASSETS	£	£	£	£	£
Property Value of [REDACTED]		58,000	58,000	58,000	58,000
CURRENT ASSETS					
Debtors	182			5,111	
Prepayments	0			9,762	
Bank Account - CA	5,336			15,558	
Bank Account - Office	17,005			30,431	
		22,522			
Less: CURRENT LIABILITIES					
Creditors - Suspense Account	8	8		0	
Net Current Assets			22,514		30,431
Less: LOANS OUTSTANDING					
Due within One Year		0		0	
Due in over One Year		0		0	
			0		0
			£80,514		£88,431
Financed by:					
CA Investment in Property		58,000		58,000	
Accumulated Surplus/(Deficit) b/f		30,431		35,694	
Surplus/(Deficit) for Current Year		-7,917		-5,263	
			£80,514		£88,431
Accounts prepared and presented by:	[REDACTED]	[REDACTED]		Date: 19-Jan-18	
	Elaine M Cooper		Brian Bremner		
	(Former) CA Treasurer		CA Treasurer		
We, the undersigned, have checked the accounts of the Moray Constituency Association of the Scottish National Party and believe they give a fair and true statement of the financial affairs.					
D Reid, Auditor	[REDACTED]		Date:		
Signature:	[REDACTED]		28/4/18		
Angus Anderson, Auditor	[REDACTED]		Date:		
Signature:	[REDACTED]		28/4/18		