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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

Year ended:

List No:

Head or Main Office:

Website address (if available)

Has the address changed during the year to which the return relates? Yes No x (Tick as appropriate)

General Secretary:

Contact name for queries regarding the completion of this return:

Telephone Number:

e-mail:

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: 020 7210 3734

The address to which returns and other documents should be sent are:

CERTIFICATION OFFICE FOR TRADE UNIONS & EMPLOYERS' ASSOCIATIONS
27 JUN 2014
RECEIVED

For Employers' Associations based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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

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
14			1	15

OFFICERS IN POST

(see note 10)

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. – Per accounts.

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 of Change

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	INCOME			
6,875	From Members	Subscriptions, levies, etc		4,200
179	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)		2,856
30,000	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)	15,000	7,056
				15,000
		TOTAL INCOME		22,056
	EXPENDITURE			
	Administrative expenses			
149		Remuneration and expenses of staff		
402		Occupancy costs		
1,695		Printing, Stationery, Post	169	
		Telephones	449	
		Legal and Professional fees	995	
5,000		Miscellaneous (specify)		
		- Administration fees	3,000	
410		- Website & internet	3,287	
				7,900
83	Other charges	Bank charges	90	
638		Depreciation	637	
		Sums written off		
		Affiliation fees		
882		Donations		
		Conference and meeting fees	12,186	
827		Expenses		
		Miscellaneous (specify) - Sundry	571	
				13,484
36	Taxation			262
10,122		TOTAL EXPENDITURE		21,646
26,932		Surplus/Deficit for year		410
66,773		Amount of fund at beginning of year		93,705
93,705		Amount of fund at end of year		94,115

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

ACCOUNT 3	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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 THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 4	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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 THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 6	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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	N/A	Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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 DECEMBER 2012

(see notes 19 and 20)

Previous Year		£	£
637	Fixed Assets (as at page 11)		
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Sundry debtors		
108,949	Cash at bank and in hand	95,431	
150	VAT		
	Others (specify)		
	Total of other		95,431
	assets		
109,736	TOTAL ASSETS		95,431
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Loans		
	VAT	59	
36	Tax payable	262	
15,000	Sundry creditors		
995	Accrued expenses	995	
	Provisions		
	Other liabilities		
16,031	TOTAL LIABILITIES		1,316
93,705	TOTAL ASSETS		94,115

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		637		637
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:		637		637
Total to end of period				
 BOOK AMOUNT at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				

ANALYSIS OF INVESTMENTS

(see note 22)

	N/A	Other Funds £
QUOTED	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Quoted Investments	
UNQUOTED	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	TOTAL QUOTED (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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 23 to 25)

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
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
If NO, state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	4,200		4,200
From Investments			
Other Income (including increases by revaluation of assets)	17,856		17,856
Total Income	22,056		22,056
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	21,646		21,646
Funds at beginning of year (including reserves)	93,705		93,705
Funds at end of year (including reserves)	94,115		94,115
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			95,431
		Total Assets	95,431
LIABILITIES			
		Total Liabilities	1,316
NET ASSETS (Total Assets less Total Liabilities)			94,115

NOTES TO THE ACCOUNTS

(see note 36)

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 is currently blank.


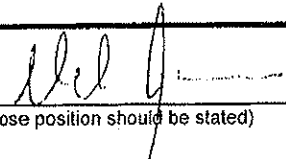
ACCOUNTING POLICIES

(see notes 37 and 38)

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: Allan Glen Date: 12 th APRIL 2014	Chairman's Signature:  (or other official whose position should be stated) Name: Neil Jarvis Date: 12 th APRIL 2014
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input checked="" type="checkbox"/>	NO	

AUDITOR'S REPORT

(see notes 42 to 47)

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 43 and 44)

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 43)

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 note 43)

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 AR27 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 45)

AS PER ACCOUNTS ATTACHED

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Susan J Wood</i>	
Name(s):	SUSAN J WOOD	
Profession(s) or Calling(s):	C.A.	
Address(es):	HENDERSON LOGGIE CHARTERED ACCOUNTANTS 90 MITCHELL STREET GLASGOW G1 3NQ	
Date:	7/5/14 TEL: 0141 221 6807 FAX: 0141 226 4081 LEGAL POST - LP18, GLASGOW 7	
Contact name and telephone number:	0141 221 6807	

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013
FOR
THE BRITISH PACKAGING ASSOCIATION

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS
27 JUN 2014
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THE BRITISH PACKAGING ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Page
General Information	1
Auditors' Report	2
Income & Expenditure Account	3
Balance Sheet	4
Tangible Fixed Assets Schedule	5

THE BRITISH PACKAGING ASSOCIATION

**GENERAL INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2013**

PROPRIETOR: A Glen

ADDRESS: 24 Grange Street
Kilnamock
KA1 2AR

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2013

AUDITORS' REPORT TO

THE BRITISH PACKAGING ASSOCIATION

We have audited the accounts of the Association for the year ended 31 December 2013, which comprise the Income and Expenditure account, Balance Sheet and the related notes. This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

Our audit work has been undertaken so that we might state to the Association'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 Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the accounts give a true and fair view of the state of affairs of the Association at 31st December 2013 and the results for the year ended on that date.

Henderson Loggie

Henderson Loggie
40 Mitchell Street
Glasgow
G11 3NQ

Date: 7/5/14

THE BRITISH PACKAGING ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013		2012	
	£	£	£	£
Income				
Subscriptions	4,200		6,875	
Consultancy fees	<u>15,000</u>		<u>30,000</u>	
		19,200		36,875
Other income				
Conference - net	(11,591)		-	
Deposit account interest	<u>2,856</u>		<u>179</u>	
		<u>(8,735)</u>		<u>179</u>
		10,465		37,054
Expenditure				
Corporation tax	262		36	
Printing, postage & stationery	169		149	
Internet fees	-		143	
Administration fees	3,000		5,000	
Council meetings and secretarial expenses	595		882	
Website costs	3,287		267	
Sundry expenses	571		827	
Telephone	449		402	
National agreement update	-		500	
Accountancy	995		995	
Legal helpline	<u>-</u>		<u>200</u>	
		<u>9,328</u>		<u>9,401</u>
		1,137		27,653
Finance costs				
Bank charges		<u>90</u>		<u>83</u>
		1,047		27,570
Depreciation				
Fixtures and fittings		<u>637</u>		<u>638</u>
NET INCOME		<u><u>410</u></u>		<u><u>26,932</u></u>

THE BRITISH PACKAGING ASSOCIATION

BALANCE SHEET
31 DECEMBER 2013

	2013		2012	
	£	£	£	£
FIXED ASSETS				
Fixtures and fittings		-		637
CURRENT ASSETS				
VAT	-		150	
Bank account no. 1	<u>95,431</u>		<u>108,949</u>	
	<u>95,431</u>		<u>109,099</u>	
CURRENT LIABILITIES				
VAT	59		-	
Creditors & accrued charges	995		15,995	
Taxation	<u>262</u>		<u>36</u>	
	<u>1,316</u>		<u>16,031</u>	
		<u>94,115</u>		<u>93,068</u>
NET ASSETS		<u>94,115</u>		<u>93,705</u>
FINANCED BY				
ACCUMULATED FUND				
Brought forward	93,705		66,773	
Add				
Net income	<u>410</u>		<u>26,932</u>	
		<u>94,115</u>		<u>93,705</u>
		<u>94,115</u>		<u>93,705</u>

Approved on behalf of the Association on... 2/5/14

President.....

Secretary.....

THE BRITISH PACKAGING ASSOCIATION

**TANGIBLE FIXED ASSETS SCHEDULE
31 DECEMBER 2013**

	Fixtures and fittings £
COST	
At 1 January 2013	<u>3,189</u>
and 31 December 2013	
DEPRECIATION	2,552
At 1 January 2013	<u>637</u>
Charge for year	
	<u>3,189</u>
At 31 December 2013	
NET BOOK VALUE	-
At 31 December 2013	
	<u>637</u>
At 31 December 2012	