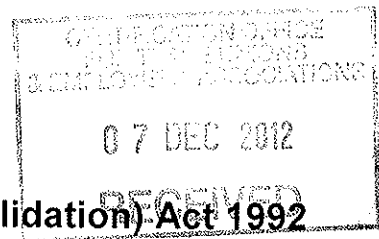


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# FORM AR27

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  (Tick as appropriate)

*Colin Wood*  
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:

For Employers' Associations based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> 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 |
| 1,455                                    | 7                | -              | 1  | 1,463  |

## 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.

## 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 |
|-----------------|--|---------------------------|----------------|
|                 |  |                           |                |
|                 |  |                           |                |
|                 |  |                           |                |
|                 |  |                           |                |
|                 |  |                           |                |
|                 |  |                           |                |
|                 |  |                           |                |

## Office Bearers for the Construction Plant-hire Association

### **President**

Mr R Collins  
Lower Sutton Farm  
Chelmarsh  
Bridgnorth  
Shropshire  
WV16 6BQ

### **Past President**

Mr D Griffin  
11 Aldenham Avenue  
Radlett  
Hertfordshire  
WD7 8HX

### **Life Member**

Mr W H Law  
AGD Equipment Ltd  
Avonbrook House  
198 Masons Road  
Stratford Enterprise Park  
Stratford-upon-Avon  
Warwickshire  
CV37 9LQ

### **Chairman**

Mr B Jones  
Hewden Stuart  
Vauxhall Ind Estate  
Ruabon  
Wrexham  
LL14 6HA

### **Vice Chairman**

Mr G Millar  
AB 2000 Ltd  
95 Westburn Drive  
Glasgow  
G72 7NA

### **Chief Executive**

Mr C Wood  
CPA  
27/28 Newbury Street  
Barbican  
London  
EC1A 7HU

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

| Previous Year  |                         |   | £            | £         |
|----------------|-------------------------|---|--------------|-----------|
|                | <b>INCOME</b>           |   |              |           |
| 877,618        | From Members            | Subscriptions, levies, etc                            | 886,584      |           |
| <u>4,800</u>   |                         | Entrance Fees   | <u>4,600</u> |           |
| 882,418        |                         |   |              | 891,184   |
| -              | Investment income       | Interest and dividends (gross)                        | -            |           |
| 30,818         |                         | Bank interest (gross)                                 | 41,477       |           |
| <u>-</u>       |                         | Other (specify)                                       | <u>-</u>     |           |
| 30,818         |                         |   |              | 41,477    |
| -              | Other income            | Rents received  | -            |           |
| -              |                         | Insurance commission                                  | -            |           |
| -              |                         | Consultancy fees                                      | -            |           |
| 5,082          |                         | Publications/Seminars                                 | 12,821       |           |
| 11,810         |                         | Miscellaneous receipts (specify)                      |              |           |
| 38,068         |                         | Entrance deposits forfeited                           | 8,275        |           |
| <u>607</u>     |                         | Training grants received                              | 53,125       |           |
| 55,567         |                         | Miscellaneous income                                  | <u>5,287</u> |           |
|                |                         |   |              | 79,508    |
| 968,803        |                         | <b>TOTAL INCOME</b>                                   |              | 1,021,169 |
|                | <b>EXPENDITURE</b>      |   |              |           |
|                | Administrative expenses |   |              |           |
| 496,376        |                         | Remuneration and expenses of staff                    | 539,697      |           |
| 59,585         |                         | Occupancy costs                                       | 45,385       |           |
| 14,695         |                         | Printing, Stationery, Post                            | 12,008       |           |
| 7,615          |                         | Telephones  | 6,886        |           |
| 57,797         |                         | Legal and Professional fees                           | 48,312       |           |
| 140,141        |                         | Miscellaneous (specify)                               |              |           |
|                |                         | Travel, Meetings, Publicity, Adverts, General         | 130,472      |           |
| 2,255          | Other charges           | Bank charges  | 1,282        |           |
| 4,523          |                         | Depreciation  | 4,555        |           |
| -              |                         | Sums written off                                      | -            |           |
| -              |                         | Affiliation fees                                      | -            |           |
| -              |                         | Donations   | -            |           |
| 1,250          |                         | Conference and meeting fees                           | 1,440        |           |
| 703            |                         | Expenses  | 1,873        |           |
| 23,623         |                         | Miscellaneous (specify)                               |              |           |
| 7,993          |                         | Bad debts, computer exp, leasing / maint office equip | 12,764       |           |
|                |                         | Staff training, subscriptions to other assoc          | 6,396        |           |
| 31,744         | Taxation                |   |              | 38,536    |
| <b>848,300</b> |                         | <b>TOTAL EXPENDITURE</b>                              |              | 848,300   |
| 120,503        |                         | Surplus/Deficit for year                              |              | 162,563   |
| 1,791,877      |                         | Amount of fund at beginning of year                   |              | 1,912,380 |
| 1,912,380      |                         | Amount of fund at end of year                         |              | 2,074,944 |

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

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

| <b>ACCOUNT 3</b>   |   | <b>Fund Account</b> |   |
|--------------------|---|---------------------|---|
| Name of account:   |   | £                   | £ |
| <b>Income</b>      | From members<br>Investment income<br>Other income (specify) |                     |   |
|                    |   |                     |   |
|                    | <b>Total Income</b>   |                     |   |
| <b>Expenditure</b> | Administrative expenses<br>Other expenditure (specify)      |                     |   |
|                    |   |                     |   |
|                    | <b>Total Expenditure</b>                                    |                     |   |
|                    | 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          |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name of account:   |   | £            | £ |
| <b>Income</b>      | From members<br>Investment income<br>Other income (specify) |              |   |
|                    |   |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Administrative expenses<br>Other expenditure (specify)      |              |   |
|                    |   |              |   |
|                    | <b>Total Expenditure</b>                                    |              |   |
|                    | 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:   |   | £            | £ |
| <b>Income</b>      | From members<br>Investment income<br>Other income (specify) |              |   |
|                    |   |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Administrative expenses<br>Other expenditure (specify)      |              |   |
|                    |   |              |   |
|                    | <b>Total Expenditure</b>                                    |              |   |
|                    | 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          |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name of account:   |   | £            | £ |
| <b>Income</b>      | From members<br>Investment income<br>Other income (specify) |              |   |
|                    |   |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Administrative expenses<br>Other expenditure (specify)      |              |   |
|                    |   |              |   |
|                    | <b>Total Expenditure</b>                                    |              |   |
|                    | 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:   |   | £            | £ |
| <b>Income</b>      | From members<br>Investment income<br>Other income (specify) |              |   |
|                    |   |              |   |
|                    | <b>Total Income</b>   |              |   |
| <b>Expenditure</b> | Administrative expenses<br>Other expenditure (specify)      |              |   |
|                    |   |              |   |
|                    | <b>Total Expenditure</b>                                    |              |   |
|                    | 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 30 JUNE 2012

(see notes 19 and 20)

| Previous Year |   | £         | £         |
|---------------|---|-----------|-----------|
| 809,597       | <b>Fixed Assets</b> (as at page 11)             |           | 815,885   |
|               | <b>Investments</b> (as per analysis on page 13) |           |           |
| -             | Quoted (Market value £ )                        |           | -         |
| -             | Unquoted  |           | -         |
|               | <b>Total Investments</b>                        |           |           |
|               | <b>Other Assets</b>                             |           |           |
| 44,305        | Sundry debtors                                  | 61,781    |           |
| 1,329,696     | Cash at bank and in hand                        | 1,468,806 |           |
| -             | Stocks of goods                                 | -         |           |
| -             | Others (specify)                                | -         |           |
| 1,374,001     | <b>Total of other assets</b>                    |           | 1,530,587 |
| 2,183,598     | <b>TOTAL ASSETS</b>                             |           | 2,346,472 |
|               |   |           |           |
|               | Fund (Account)                                  |           | -         |
|               | Fund (Account)                                  |           | -         |
|               | Fund (Account)                                  |           | -         |
|               | Revaluation Reserve                             |           | -         |
|               | <b>Liabilities</b>                              |           |           |
| 16,877        | Trade creditors                                 | 13,629    |           |
| 893           | Bank overdraft                                  | 3,615     |           |
| 46,362        | Tax payable                                     | 53,877    |           |
| 39,232        | Sundry creditors                                | 38,857    |           |
| 12,642        | Accrued expenses                                | 9,983     |           |
| 119,875       | Returnable Entrance Deposits                    | 120,800   |           |
| 35,337        | Other liabilities – Special Interest Groups     | 30,767    |           |
| 271,218       | <b>TOTAL LIABILITIES</b>                        |           | 271,528   |
| 1,912,380     | <b>TOTAL ASSETS</b>                             |           | 2,074,944 |



## FIXED ASSETS ACCOUNT

(see note 21)

|  | Land & Buildings | Fixtures & Fittings | Equipment    | Total |
|--|------------------|---------------------|--------------|-------|
|  | £                | £                   | £            | £     |
| <b>COST OR VALUATION</b>                 |                  |                     |              |       |
| At start of period                       | 803,853          | 19,395              | 18,748       |       |
| Additions during period                  | -                | -                   | 10,873       |       |
| Less: Disposals during period            | -                | -                   | -            |       |
| Less: DEPRECIATION:                      |                  |                     |              |       |
| Total to end of period                   | -                | (17,273)            | (19,681)     |       |
| <b>BOOK AMOUNT at end of period</b>      | <b>803,853</b>   | <b>2,122</b>        | <b>9,910</b> |       |
| Freehold                                 | 803,853          |                     |              |       |
| Leasehold (50 or more years unexpired)   |                  |                     |              |       |
| Leasehold (less than 50 years unexpired) |                  |                     |              |       |
| <b>AS BALANCE SHEET</b>                  | <b>803,853</b>   | <b>2,122</b>        | <b>9,910</b> |       |

# ANALYSIS OF INVESTMENTS

(see note 22)

|                 |   | Other<br>Funds<br>£                 |   |
|-----------------|---|-------------------------------------|---|
| <b>QUOTED</b>   | 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 | - |
| <b>UNQUOTED</b> | 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)

|  |  |     |    |
|--|--|-----|----|
| <b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b> |  | YES | NO |
| If YES name the relevant companies:  |  |     |    |
| COMPANY NAME   | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) |     |    |
| <b>INCORPORATED EMPLOYERS' ASSOCIATIONS</b>  |  |     |    |
| <b>Are the shares which are controlled by the association registered in the association's name</b>                           |  | 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  |     |    |
| <b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>   |  |     |    |
| <b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>         |  | 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<br>Political Funds<br>£ | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|--|--|--------------------------|---------------------|
| <b>INCOME</b>  |  |                          |                     |
| From Members   | 891,184                                  | -                        | 891,184             |
| From Investments   | 41,477                                   | -                        | 41,477              |
| Other Income (including increases by revaluation of assets)          | 79,508                                   | -                        | 79,508              |
| <b>Total Income</b>  | 1,012,169                                | -                        | 1,012,169           |
| <b>EXPENDITURE</b><br>(including decreases by revaluation of assets) |  |                          |                     |
| <b>Total Expenditure</b>   | 849,606                                  | -                        | 849,606             |
| <b>Funds at beginning of year</b><br>(including reserves)            | 1,912,380                                | -                        | 1,912,380           |
| <b>Funds at end of year</b><br>(including reserves)                  | 2,074,944                                | -                        | 2,074,944           |
| <b>ASSETS</b>  |  |                          |                     |
| Fixed Assets   |  |                          | 815,885             |
| Investment Assets  |  |                          | -                   |
| Other Assets   |  |                          | 1,530,587           |
|  |  | <b>Total Assets</b>      | 2,346,472           |
| <b>LIABILITIES</b>   |  | <b>Total Liabilities</b> | (271,528)           |
| <b>NET ASSETS (Total Assets less Total Liabilities)</b>              |  |                          | 2,074,944           |

# NOTES TO THE ACCOUNTS

(see note 36)

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

SEE ATTACHED ACCOUNTS

# ACCOUNTING POLICIES

(see notes 37 and 38)

SEE ATTACHED ACCOUNTS

## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

|  |   |
|--|---|
| <p><i>Chief Executive</i><br/>Secretary's<br/>Signature: _____<br/>Name: <u>Colin Wood</u><br/>Date: <u>23.11.2012</u></p> | <p><i>Residents</i><br/>Chairman's<br/>Signature: _____<br/>(or other official whose position should be stated)<br/>Name: <u>Robert Woods</u><br/>Date: <u>23.11.2012</u></p> |
|--|---|

## CHECK LIST

(see note 41)

(please tick as appropriate)

|   |     |   |    |   |
|---|-----|---|----|---|
| IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)                  | YES | ✓ | NO |   |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3) | YES |   | NO | ✓ |
| HAS THE RETURN BEEN SIGNED? (see Note 38)                         | YES | ✓ | NO |   |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)             | YES | ✓ | NO |   |
| IS A RULE BOOK ENCLOSED? (see Note 40)                            | YES | ✓ | NO |   |
| HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)   | YES | ✓ | 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)

SEE ATTACHED ACCOUNTS

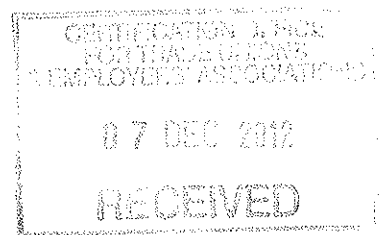
# AUDITOR'S REPORT (continued)

|                                      |   |  |
|--------------------------------------|---|--|
| Signature(s) of auditor or auditors: |  |  |
| Name(s):                             | Barnes Roffe LLP  |  |
| Profession(s) or Calling(s):         | Chartered Accountants   |  |
| Address(es):                         | 16-17 Copperfields<br>Spital Street<br>Dartford<br>Kent, DA1 2DE                    |  |
| Date:                                |   |  |
| Contact name and telephone number:   | <b>Mario Ciantanni</b><br><b>01322 275335</b>                                       |  |

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



**THE CONSTRUCTION PLANT-HIRE ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**



**The Construction Plant-hire Association**  
**Statement of Council Members' Responsibilities**  
**For the year ended 30 June 2012**

The Council Members are responsible for the Financial Statements prepared for each financial year. These Statements must give a true and fair view of the state of affairs of the Association and of the income and expenditure of the Association for the respective period; in the preparation of these Financial Statements, the Council Members are required to:

- \* select suitable accounting policies for application to the Financial Statements
- \* approve estimates and make judgements that are reasonable and prudent, and
- \* ensure that the Financial Statements are prepared on a going concern basis.

The Council Members are also responsible for:

- \* ensuring that accounting records are maintained in respect of its transactions, assets, and liabilities, and for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- \* preparing budgeted income and expenditure statements prior to each new financial year

The Association's Chief Executive has a duty to Council Members to keep the Council Members fully advised and to provide sufficient information to satisfy those requirements stated above and to act upon the requirements and information in the management of the Construction Plant-hire Association.

Report of the Auditors  
To the Members of  
The Construction Plant-hire Association  
For the year ended 30 June 2012

We have audited the Financial Statements on pages 3 to 8 which have been prepared under the historical cost convention and the accounting policies on page 5.

This report is made solely to the Association's members, as a body. Our audit 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.

**Respective responsibilities of Council Members and Auditors**

As described on page 1, the Members of the Association's Council are responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

**Scope and Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures relevant in the Financial Statements. It also includes an assessment of the significant estimates and judgements made by the Association's Council Members in the preparation of the Financial Statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of the information in the Financial Statements.

**Opinion**

In our opinion, the Financial Statements give a true and fair view of the state of the affairs of the Association as at the 30 June 2012.



Mario Ciantanni (Senior statutory auditor)  
for and on behalf of  
**Barnes Roffe LLP**  
Chartered Accountants  
Statutory Auditor  
16-17 Copperfields  
Spital Street  
Dartford  
Kent  
DA1 2DE


Date: 24. October. 2012

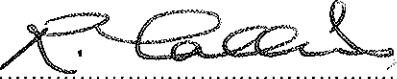
The Construction Plant-hire Association

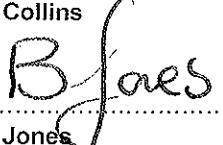
BALANCE SHEET  
AS AT 30 JUNE 2012

|                            | Notes | 2012             |                    | 2011             |                    |
|----------------------------|-------|------------------|--------------------|------------------|--------------------|
|                            |       | £                | £                  | £                | £                  |
| Tangible Fixed Assets      | 3     |                  | 815,885            |                  | 809,597            |
| <b>Current Assets</b>      |       |                  |                    |                  |                    |
| Stock                      |       | -                |                    | -                |                    |
| Debtors and prepayments    | 4     | 61,781           |                    | 44,305           |                    |
| Cash at bank and in hand   |       | <u>1,468,806</u> |                    | <u>1,329,696</u> |                    |
|                            |       | <u>1,530,587</u> |                    | <u>1,374,001</u> |                    |
| <b>Current Liabilities</b> |       |                  |                    |                  |                    |
| Creditors and accruals     | 5     | 150,728          |                    | 151,343          |                    |
| Other creditors            | 6     | <u>120,800</u>   |                    | <u>119,875</u>   |                    |
|                            |       | <u>271,528</u>   |                    | <u>271,218</u>   |                    |
| <b>Net Current Assets</b>  |       |                  | 1,259,059          |                  | 1,102,783          |
| <b>Net Assets</b>          |       |                  | <u>£ 2,074,944</u> |                  | <u>£ 1,912,380</u> |
| <b>Financed by:</b>        |       |                  |                    |                  |                    |
| Reserves                   | 7     |                  | <u>£ 2,074,944</u> |                  | <u>£ 1,912,380</u> |

THESE ACCOUNTS WERE APPROVED BY THE COUNCIL ON 16<sup>th</sup> October 2012

  
.....  
Chief Executive - C Wood

  
.....  
President - R Collins

  
.....  
Chairman - B Jones

**The Construction Plant-hire Association**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2012**

|   | Notes | 2012    |           | 2011    |           |
|---|-------|---------|-----------|---------|-----------|
|   |       | £       | £         | £       | £         |
| <b>Income:</b>                              |       |         |           |         |           |
| Subscription income                         |       |         | 886,584   |         | 877,618   |
| Entrance fees                               |       |         | 4,600     |         | 4,800     |
|   |       |         | 891,184   |         | 882,418   |
| <b>Other Income net of Expenditure:</b>     |       |         |           |         |           |
| Profit /(Loss) on sales of publications     |       | 12,821  |           | 5,082   |           |
| Entrance deposits forfeited                 |       | 8,275   |           | 11,810  |           |
| Investment income receivable (gross)        |       | 41,477  |           | 30,818  |           |
| Training grants receivable                  |       | 53,125  |           | 38,068  |           |
| Miscellaneous income                        |       | 5,287   |           | 607     |           |
|   |       |         | 120,985   |         | 86,385    |
|   |       |         | 1,012,169 |         | 968,803   |
| <b>Expenditure:</b>                         |       |         |           |         |           |
| Rates                                       |       | 19,498  |           | 20,098  |           |
| Cleaning                                    |       | 6,200   |           | 5,886   |           |
| Maintenance of premises                     |       | 2,825   |           | 18,539  |           |
| Insurance                                   |       | 10,571  |           | 9,016   |           |
| Light, heat and water                       |       | 6,291   |           | 6,046   |           |
| Depreciation                                |       | 4,555   |           | 4,523   |           |
| Leasing and maintenance of office equipment |       | 1,153   |           | 1,054   |           |
| Computer expenses                           |       | 11,611  |           | 5,432   |           |
| Salaries (including temporary staff)        |       | 389,663 |           | 361,906 |           |
| Social security costs                       |       | 52,242  |           | 45,104  |           |
| Pensions and other staff costs              | 8     | 97,792  |           | 89,366  |           |
| Travelling, meetings and entertaining       |       | 48,278  |           | 58,412  |           |
| Postage and telephone                       | 9     | 12,834  |           | 14,226  |           |
| Printing and stationery                     |       | 6,060   |           | 8,084   |           |
| Publicity, advertising and marketing        |       | 69,848  |           | 81,729  |           |
| Bad debts                                   |       | -       |           | (2,863) |           |
| Annual general meeting expenses             |       | 1,440   |           | 1,250   |           |
| General expenses                            |       | 1,873   |           | 703     |           |
| Subscriptions to other associations         | 10    | 6,373   |           | 6,776   |           |
| Legal and professional charges              | 11    | 43,887  |           | 52,984  |           |
| Audit fee                                   |       | 3,750   |           | 3,750   |           |
| Bank charges                                |       | 1,282   |           | 2,255   |           |
| Staff training                              |       | 23      |           | 1,217   |           |
| Legal advisory service                      |       | 675     |           | 1,063   |           |
| Contingency Fund                            |       | 12,346  |           | 20,000  |           |
|   |       |         | 811,070   |         | 816,556   |
| <b>Surplus before taxation</b>              |       |         | 201,099   |         | 152,247   |
| Taxation payable                            | 2     |         | (38,536)  |         | (31,744)  |
| <b>Surplus after taxation</b>               | 7     |         | £ 162,563 |         | £ 120,503 |

There have been no acquisitions or discontinued operations during the current or preceding year.

There are no other gains or losses to be recognised other than those included in the income and expenditure account.

**The Construction Plant-hire Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**1. Accounting Policies**

**Accounting convention**

The financial statements are prepared under the historical cost convention.

**Turnover**

Turnover comprises revenue recognised by the Association in respect of subscriptions received and goods and services supplied exclusive of Value Added Tax and trade discounts.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following bases:-

|                                |                |
|--------------------------------|----------------|
| Computer equipment             | - 3 years      |
| Office equipment and furniture | - 4 years      |
| Land and Buildings             | - Not provided |

The directors consider that the land and buildings held have an indefinite useful life and therefore believe that systematic annual depreciation would be inappropriate.

**Stock**

Stock, which includes printed forms, is valued consistently at the lower of cost and net realisable value.

**Pension costs**

Retirement benefits to employees are funded by contributions from the Association into a money purchase scheme. Payments into the scheme are charged to the Income and Expenditure account over the periods benefiting from employees' services.

**Leases**

Rentals paid under operating leases are charged against income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all the timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation. A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities are calculated at current tax rates.

**Grants Receivable**

Government grants are treated as deferred income and released to the income and expenditure account over the period to which they relate.

**2. Taxation**

|                 | 2012<br>£       | 2011<br>£       |
|-----------------|-----------------|-----------------|
| Corporation tax | 38,536          | 31,578          |
|                 | <u>£ 38,536</u> | <u>£ 31,578</u> |

There are no future factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 20% (2011: - 21/20%).

There were no factors that may affect future tax charges.

The Construction Plant-hire Association  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2012

3. **Tangible Fixed Assets**

|                       | Land and<br>Buildings<br>£ | Computer<br>equipment<br>£ | Office<br>equipment<br>and<br>furniture<br>£ | Total<br>£       |
|-----------------------|----------------------------|----------------------------|--|------------------|
| <b>Cost</b>           |                            |                            |  |                  |
| At 1 July 2011        | 803,853                    | 18,748                     | 19,395                                       | 841,996          |
| Additions             | -                          | 10,843                     | -  | 10,843           |
| Disposals             | -                          | -                          | -  | -                |
| At 30 June 2012       | <u>£ 803,853</u>           | <u>£ 29,591</u>            | <u>£ 19,395</u>                              | <u>£ 852,839</u> |
| <b>Depreciation</b>   |                            |                            |  |                  |
| At 1 July 2011        | -                          | 17,312                     | 15,087                                       | 32,399           |
| Charge for year       | -                          | 2,369                      | 2,186  | 4,555            |
| Disposals             | -                          | -                          | -  | -                |
| At 30 June 2012       | <u>-</u>                   | <u>£ 19,681</u>            | <u>£ 17,273</u>                              | <u>£ 36,954</u>  |
| <b>Net Book Value</b> |                            |                            |  |                  |
| At 30 June 2012       | <u>£ 803,853</u>           | <u>£ 9,910</u>             | <u>£ 2,122</u>                               | <u>£ 815,885</u> |
| At 30 June 2011       | <u>£ 803,853</u>           | <u>£ 1,436</u>             | <u>£ 4,308</u>                               | <u>£ 809,597</u> |

4. **Debtors and Prepayments**

|                     | 2012<br>£       | 2011<br>£       |
|---------------------|-----------------|-----------------|
| Trade debtors (net) | 6,860           | 4,308           |
| Other debtors       | 35,620          | 23,360          |
| Prepayments         | 10,775          | 7,266           |
| VAT recoverable     | 8,526           | 9,371           |
|                     | <u>£ 61,781</u> | <u>£ 44,305</u> |

5. **Creditors and Accruals**

|   | 2012<br>£        | 2011<br>£        |
|---|------------------|------------------|
| <b>Amounts falling due under one year</b> |                  |                  |
| Bank overdraft                            | 3,615            | 893              |
| Trade creditors                           | 13,629           | 16,877           |
| Sundry creditors                          | 38,857           | 39,232           |
| Special Interest Groups                   | 30,767           | 35,337           |
| Accruals                                  | 9,983            | 12,642           |
| PAYE                                      | 15,341           | 14,784           |
| Corporation Tax                           | 38,536           | 31,578           |
|   | <u>£ 150,728</u> | <u>£ 151,343</u> |

The Construction Plant-hire Association  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2012

|    |   |                    |                    |
|----|---|--------------------|--------------------|
| 6. | <b>Entrance Deposits</b>  | <b>2012</b><br>£   | <b>2011</b><br>£   |
|    | <b>Balances at 01.07.2011</b>   | 119,875            | 122,185            |
|    | New applications received   | 9,200              | 9,500              |
|    | Deposits refunded   | -                  | -                  |
|    | Entrance deposits forfeited and credited to income  | (8,275)            | (11,810)           |
|    | <b>Balances at 30.06.2012</b>   | <b>£ 120,800</b>   | <b>£ 119,875</b>   |
| 7. | <b>Reconciliation of Movement on Members Funds</b>  | <b>2012</b><br>£   | <b>2011</b><br>£   |
|    | Opening members funds at 1 July 2011  | 1,912,380          | 1,791,877          |
|    | Surplus for the financial year after taxation   | 162,563            | 120,503            |
|    | Members funds at 30 June 2012   | <b>£ 2,074,943</b> | <b>£ 1,912,380</b> |
| 8. | <b>Pensions and Other Staff Costs</b>   | <b>2012</b><br>£   | <b>2011</b><br>£   |
|    | Premiums paid to the CPA Group Personal Pension Plan (Norwich Union/Aviva)  | 73,391             | 61,546             |
|    | Employment related insurances etc.  | 24,402             | 27,820             |
|    |   | <b>£ 97,793</b>    | <b>£ 89,366</b>    |
|    | The Association was operating one pension scheme for its employees:   |                    |                    |
|    | The current scheme with Norwich Union/Aviva is known as The CPA Group Personal Pension Plan. It provides benefits on a money purchase basis which depends on the level of contributions paid and the investment returns achieved. Contributions to this plan from CPA are charged to the Income and Expenditure Account and are based on a percentage of the employees' salary. |                    |                    |
| 9. | <b>Postage and Telephone</b>  | <b>2012</b><br>£   | <b>2011</b><br>£   |
|    | Postage and carriage  | 5,948              | 6,611              |
|    | Telephone and communications  | 6,886              | 7,615              |
|    |   | <b>£ 12,834</b>    | <b>£ 14,226</b>    |



**The Construction Plant-hire Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

|            |  |                  |                  |
|------------|--|------------------|------------------|
| <b>10.</b> | <b>Subscriptions to Other Associations</b> | <b>2012</b><br>£ | <b>2011</b><br>£ |
|            | Freight Transport Association              | 220              | 407              |
|            | British Standards Institution              | 133              | -                |
|            | European Rental Association                | 4,573            | 4,744            |
|            | Construction Product Association           | 1,065            | 1,625            |
|            | Sundry other subscriptions                 | 382              | -                |
|            |  | <b>£ 6,373</b>   | <b>£ 6,776</b>   |
|            |  |                  |                  |
| <b>11.</b> | <b>Legal and Professional Charges</b>      | <b>2012</b><br>£ | <b>2011</b><br>£ |
|            | Legal fees                                 | 660              | 11,086           |
|            | Accountancy and bookkeeping services       | 3,201            | 4,098            |
|            | Consultancy fees                           | 40,027           | 37,800           |
|            |  | <b>£ 43,887</b>  | <b>£ 52,984</b>  |

**12 RAIL PLANT ASSOCIATION LIMITED**

The Rail Plant Association Limited, which was incorporated on the 27 September 1999, being a company limited by guarantee and not having a share capital, is administered by The Construction Plant-hire Association. The Accounts of The Rail Plant Association Limited, covering the year to 31 December 2011, resulted in a net profit, after taxation of £1,821 (2010: £1,074).

The capital and reserves as at 31 December 2011 amounted to £138,010 (2010: £137,189).