

DO NOT STAPLE  
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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

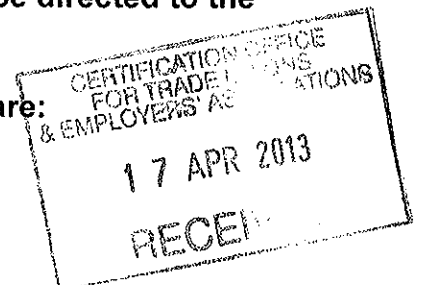
Name of Employers' Association:	FEDERATION OF WINDOW CLEANERS
Year ended:	31 <sup>ST</sup> DECEMBER 2012
List No:	ETU69- 66E
Head or Main Office:	SUMMERFIELD HOUSE HARROGATE ROAD, REDDISH STOCKPORT CHESHIRE SK5 6HQ
Website address (if available)	www.f-w-c.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	Beryl Murray
Contact name for queries regarding the completion of this return:	Beryl Murray
Telephone Number:	0161 432 8754
e-mail:	info@f-w-c.co.uk

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**  
Any difficulties or problems in the completion of this return should be directed to the Certification 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
<b>918</b>	<b>16</b>	<b>1</b>	<b>0</b>	<b>935</b>

## 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
COMMITTEE	GARY JOHNS		16 <sup>TH</sup> April 2012
COMMITTEE	MATTHEW JOHNSON		24 <sup>TH</sup> September 2012
COMMITTEE		MICHAEL LAMONT	3 <sup>RD</sup> December 2012

LIST OF FWC OFFICERS DURING 2012

POSITION HELD

ANDREW LEE	CHAIRMAN
MELVYN BAXTER	VICE-CHAIRMAN
TOM COSGROVE	TREASURER
BRYAN DOLBY	COMMITTEE
GARY JOHNS	COMMITTEE
PAUL THRUPP	COMMITTEE
MATTHEW JOHNSON	COMMITTEE
SCOTT SMITH	COMMITTEE
MICHAEL LAMONT	COMMITTEE

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	<b>INCOME</b>			
106108	From Members	Subscriptions, levies, etc		103204
1821	Investment income	Interest and dividends (gross)		1940
49		Bank interest (gross)		46
(6718)		Other – Profit / (Loss) on sale of Investment		(26319)
	Other income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
11685		Miscellaneous receipts - Commission		10761
24137		- Sale of goods		29124
137082	<b>TOTAL INCOME</b>			118756
	<b>EXPENDITURE</b>			
	Administrative expenses			
80086		Remuneration and expenses of staff		79203
13636		Occupancy costs		13650
13261		Printing, Stationery, Post		11631
1523		Telephones		1530
2500		Legal and Professional fees		2575
1921		Miscellaneous - Legal Aid		2213
1295		- Sundry		1216
4375		- Advertising		3905
4521	Other charges	Bank charges		4030
1634		Depreciation		2860
		Sums written off		
444		Affiliation fees		463
		Donations		
465		Conference and meeting fees		428
1322		Computer Expenses		1064
2781		Miscellaneous - Loan Interest		2634
0	Taxation			3
129764	<b>TOTAL EXPENDITURE</b>			127405
7318	Surplus/Deficit for year			(8649)
269991	Amount of fund at beginning of year			277309
277309	Amount of fund at end of year			268660

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses		
	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 3		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
<b>Total Income</b>			
<b>Expenditure</b>	Administrative expenses		
	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)

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses 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 5</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses 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		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	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		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	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 [ 31<sup>ST</sup> DECEMBER 2012 ]

(see notes 19 and 20)

Previous Year		£	£
208484	<b>Fixed Assets</b> (as at page 11)		212164
	<b>Investments</b> (as per analysis on page 13)		
77035	Quoted (Market value £40805)		44125
	Unquoted		
77035	<b>Total Investments</b>		44125
	<b>Other Assets</b>		
22330	Sundry debtors		19491
72765	Cash at bank and in hand		79699
25472	Stocks of goods		24296
	Others (specify)		
120567	<b>Total of other assets</b>		123486
406086	<b>TOTAL ASSETS</b>		379775
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	<b>Liabilities</b>		
108784	Loans		102758
	Bank overdraft		
	Tax payable		
19993	Sundry creditors		8357
	Accrued expenses		
	Provisions		
	Other liabilities		
128777	<b>TOTAL LIABILITIES</b>		111115
277309	<b>TOTAL ASSETS</b>		268660



# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	203584	53698	-	257282
Additions during period	-	6540	-	6540
Less: Disposals during period	-	-	-	-
Less: DEPRECIATION:	-	2860	-	2860
Total to end of period	-	51658	-	51658
<b>BOOK AMOUNT at end of period</b>	203584	8580	-	212164
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>	203584	8580	-	212164

# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £	
<b>QUOTED</b>	British Government & British Government Guaranteed Securities		
	British Municipal and County Securities		
	77035	Other quoted securities (to be specified)	44125
	77035	TOTAL QUOTED (as Balance Sheet)	44125
	46808	*Market Value of Quoted Investments	40805
<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 <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	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 Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	103204		103204
From Investments	(24333)		24333
Other Income (including increases by revaluation of assets)	39885		39885
<b>Total Income</b>	118756		118756
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	127405		127405
<b>Funds at beginning of year</b> (including reserves)	277309		277309
<b>Funds at end of year</b> (including reserves)	268660		268660
<b>ASSETS</b>			
Fixed Assets			212164
Investment Assets			44125
Other Assets			123486
		<b>Total Assets</b>	379775
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	111115
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			268660

# NOTES TO THE ACCOUNTS

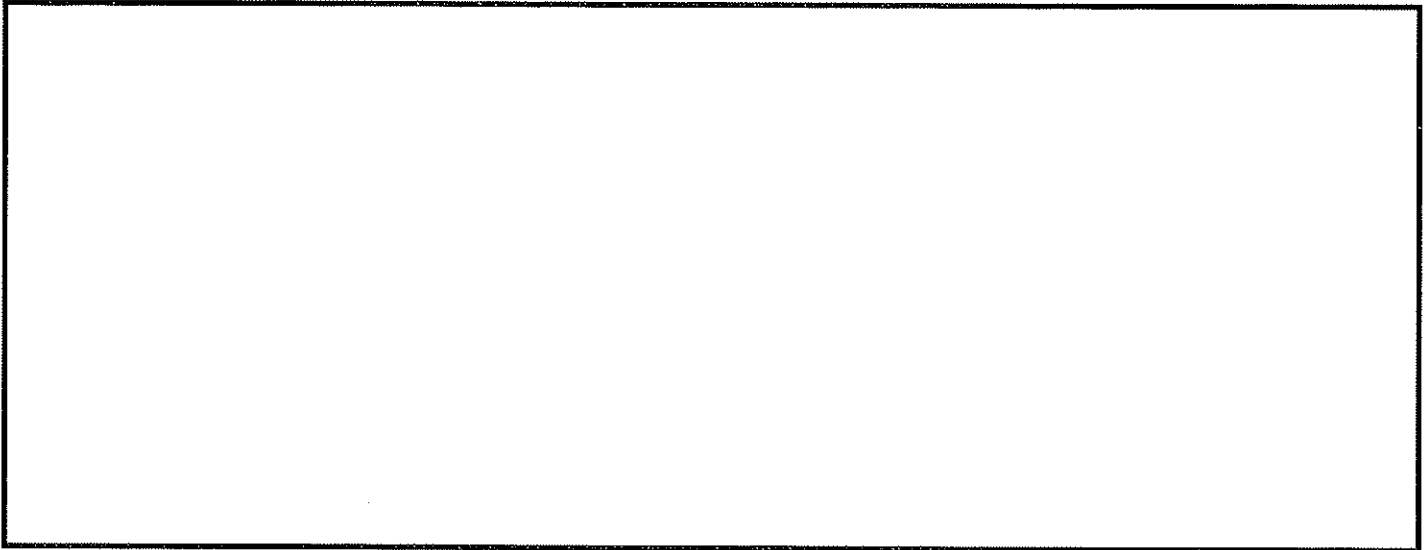
(see note 36)

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

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# 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: <u>B. Murray</u> Name: <u>BERYL MURRAY</u> Date: <u>15.4.2013</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>Thomas Cosgrove</u> Date: <u>15.4.2013</u>
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## 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.

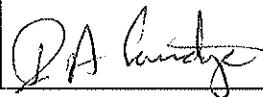
1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 43 and 44)  
  
YES/NO  
If "No" please explain below.
  
2. Have 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)

## AUDITOR'S REPORT (continued)

WE HAVE AUDITED THE FINANCIAL STATEMENTS IN ACCORDANCE WITH THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992.

IN OUR OPINION THE FINANCIAL STATEMENTS GIVE A TRUE AND FAIR VIEW OF THE FEDERATION'S FINANCIAL AFFAIRS AT 31<sup>ST</sup> DECEMBER 2012 AND OF ITS TRANSACTIONS OF THE YEAR THEN ENDED.

Signature(s) of auditor or auditors:



Name(s):

DAVID SAVIDGE

Profession(s) or Calling(s):

F.C.C.A.

Address(es):

ALLEN MILLS HOWARD & CO  
23 STOCKPORT RD  
ASHTON-UNDER-LYNE  
OL7 0LA

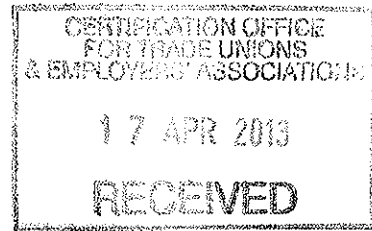
Date:

31/4/2013

Contact name and telephone number:

0161 339 6140





**FEDERATION OF WINDOW CLEANERS**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2012**

**ALLEN MILLS HOWARD & COMPANY**  
**REGISTERED AUDITORS**  
**CHARTERED CERTIFIED ACCOUNTANTS**  
**ASHTON - UNDER - LYNE**

**FEDERATION OF WINDOW CLEANERS**

**FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2012**

**CONTENTS**

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|-----|-------------------------------------|
| (1) | Auditors' Report                    |
| (2) | Trading and Profit and Loss Account |
| (3) | Balance Sheet                       |
| (4) | Schedule of Fixed Assets            |
| (5) | Investment Listing                  |

**FEDERATION OF WINDOW CLEANERS**

**FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2012**

**AUDITORS' REPORT**

We have audited the financial statements in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. In our opinion the financial statements give a true and fair view of the Federation's affairs at 31st December 2012 and of its transactions of the year then ended.



Allen Mills Howard & Co.  
Registered Auditors  
Chartered Certified Accountants  
23 Stockport Road  
Ashton - Under - Lyne  
Lancashire  
OL7 0LA

8th March 2013

**FEDERATION OF WINDOW CLEANERS**  
**TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2012**

	<u>2012</u>		<u>2011</u>	
	£	£	£	£
Members Contributions		103,204		106,108
Training Commissions		4,218		5,644
Commissions		6,543		6,041
		<u>113,965</u>		<u>117,793</u>
Sale of Goods	100,269		92,834	
Less: Cost of Sales	(74,371)		(67,734)	
Staff Commission	<u>(903)</u>		<u>(860)</u>	
		24,995		24,240
Advertising Revenue	10,794		7,875	
Window Talk Printing Costs	<u>(6,006)</u>		<u>(7,091)</u>	
		<u>4,788</u>		<u>784</u>
		143,748		142,817
Bank Interest Received		46		49
Income from Investments		1,940		1,821
Profit/ (Loss) on Sale of Investments		<u>(26,319)</u>		<u>(6,718)</u>
		<u>(24,333)</u>		<u>(4,848)</u>
Total Income		119,415		137,969
<b><u>LESS OVERHEADS</u></b>				
Salaries	75,861		72,951	
Members' Honoraria	3,342		7,135	
Subscriptions, Books and literature	463		444	
Legal Aid Scheme	2,213		1,921	
Repairs and Renewals	2,214		3,225	
Telephone Charges	1,530		1,523	
Printing and Stationery	4,063		5,868	
Photocopier Expenses	2,011		2,578	
Postage	5,557		4,815	
Sundry Expenses	1,216		1,295	
Heating and Lighting	2,740		2,115	
Insurances	5,026		5,050	
Rates	1,897		1,524	
Cleaning	1,773		1,722	
Advertising	3,905		4,375	
Computer Expenses	1,064		1,322	
Trade Show Expenses	659		887	
Bank and Credit Card Charges	4,030		4,521	
Interest on Bank Loans	2,634		2,781	
Conference and Meeting Charges	428		465	
Accountancy Charges	2,575		2,500	
Corporation Tax paid on Interest	3		-	
Depreciation - Equipment	370		493	
Depreciation - Computer Equipment	<u>2,490</u>		<u>1,141</u>	
		<u>128,064</u>		<u>130,651</u>
<b><u>NET PROFIT (LOSS) FOR THE YEAR</u></b>		<u><u>(8,649)</u></u>		<u><u>7,318</u></u>

**FEDERATION OF WINDOW CLEANERS**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST DECEMBER 2012**

	2012		2011	
	£	£	£	£
<b><u>FIXED ASSETS</u></b>		212,164		208,484
<b><u>CURRENT ASSETS</u></b>				
Stock	24,296		25,472	
Sundry Debtors and Prepayments	19,491		22,330	
Bank Account	71,188		72,192	
Stockbroker Holding Account	8,457		519	
Cash in hand	54		54	
Investments	44,125		77,035	
	<u>167,611</u>		<u>197,602</u>	
<b><u>CURRENT LIABILITIES</u></b>				
Sundry Creditors and Accruals	7,280		19,077	
Value Added Tax	1,077		916	
	<u>8,357</u>		<u>19,993</u>	
<b><u>NET CURRENT ASSETS</u></b>		<u>159,254</u>		<u>177,609</u>
		371,418		386,093
<b><u>LONG TERM LIABILITIES</u></b>				
Bank loans	102,758		108,784	
	<u>102,758</u>		<u>108,784</u>	
		<u>268,660</u>		<u>277,309</u>
<b><u>REPRESENTED BY:</u></b>				
<b><u>CAPITAL ACCOUNT</u></b>				
Balance at 31st December 2011		277,309		269,991
Net Profit/(Loss) for Year		<u>(8,649)</u>		<u>7,318</u>
		<u>268,660</u>		<u>277,309</u>

FEDERATION OF WINDOW CLEANERS

SCHEDULE OF FIXED ASSETS  
FOR THE YEAR ENDED 31ST DECEMBER 2012

DEPRECIATING ASSETS

	<u>FREEHOLD PROPERTY</u>	<u>EQUIPMENT</u>	<u>COMPUTER EQUIPMENT</u>	<u>TOTAL</u>
<u>COST</u>				
At 1st January 2012	203,584	25,305	28,393	257,282
Additions	-	-	6,540	6,540
	<u>203,584</u>	<u>25,305</u>	<u>34,933</u>	<u>263,822</u>
<u>DEPRECIATION</u>				
At 1st January 2012	-	23,826	24,972	48,798
Charge for Year	-	370	2,490	2,860
	<u>-</u>	<u>24,196</u>	<u>27,462</u>	<u>51,658</u>
<u>NET BOOK VALUE</u>				
As at 31st December 2012	<u>203,584</u>	<u>1,109</u>	<u>7,471</u>	<u>212,164</u>
As at 31st December 2011	<u>203,584</u>	<u>1,479</u>	<u>3,421</u>	<u>208,484</u>

**FEDERATION OF WINDOW CLEANERS**

**INVESTMENT LISTING**  
**FOR THE YEAR ENDED 31ST DECEMBER 2012**

		<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
1800	Barclays Ordinary 25p	8,604.06	10,607.13
	Boustead Loan Notes	-	4,000.00
560	Ecofin Water & Power	64.00	3,784.00
	Lloyds TSB Ordinary 25p	-	12,806.30
	Bezant Resources	-	7,430.92
	ITV Plc	-	5,316.65
3000	Vodafone	5,231.34	5,231.34
	Bodycote International	-	2,423.00
	Morrison Supermarkets	-	4,530.23
	Carillion	-	2,799.45
300	F&C Asset Management	512.04	512.04
	BP	-	5,709.22
3000	Cable & Wireless	1,589.00	4,773.44
500	Drax Group	1,940.82	1,940.82
1000	Balfour Beatty	2,385.76	2,385.76
	BAE Systems	-	2,784.98
155	Unilever	3,292.47	-
220	GlaxoSmithKline	3,301.19	-
454	Prudential	3,292.19	-
340	SSE PLC	4,624.59	-
218	Royal Dutch Shell	5,127.38	-
122	Next	4,160.08	-
		<u>44,125</u>	<u>77,035</u>
		<b><u>2012</u></b>	<b><u>2011</u></b>
	Valuation as at 31st December	<u>40,805</u>	<u>46,808</u>