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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

INCORPORATED GUILD OF HAIRDRESSERS,  
WIGMAKERS AND PERFUMERS

Year ended:

2012

List No:

1185E

Head or Main Office:

REAR OF ARCHWAY HOUSE  
LANGDALE ROAD  
BARNSELY  
S71 1AQ

Website address (if available)

www.hairboo.com

Has the address changed during  
the  
year to which the return relates?

Yes

No

(Tick as appropriate)

General Secretary:

PAUL RENTON Audrey Patterson  
(Director)

Contact name for queries  
regarding  
the completion of this return:

JAYNE MARSHALL

Telephone Number:

01226 786555

e-mail:

jayne.marshall@dimensionsltd.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>54</b>				<b>54</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

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc		3055
	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income            Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
	<b>TOTAL INCOME</b>		3055
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	-213	
	Occupancy costs		
	Printing, Stationery, Post	398	
	Telephones		
	Legal and Professional fees	720	
	Miscellaneous (Website)	585	
	Other charges		
	Bank charges	175	
	Depreciation	61	
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees		
	Expenses		
	Miscellaneous (specify)		
	Taxation		
	<b>TOTAL EXPENDITURE</b>		1726
	Surplus/Deficit for year		1329
	Amount of fund at beginning of year		20064
	Amount of fund at end of year		21393

# 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 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 3</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)

<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)

<b>ACCOUNT 6</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 7</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)		

**BALANCE SHEET AS AT [ ]**

(see notes 19 and 20)

Previous Year	£	£
<b>Fixed Assets</b> (as at page 11)		11822
<b>Investments</b> (as per analysis on page 13)		
Quoted (Market value £           )		
Unquoted		
<b>Total Investments</b>		
<b>Other Assets</b>		
Sundry debtors		
Cash at bank and in hand	10274	
Stocks of goods	200	
Others (specify)		
<b>Total of other</b>		
<b>assets</b>		
<b>TOTAL ASSETS</b>		22296
<b>Liabilities</b>		
Loans		
Bank overdraft		
Tax payable		
Sundry creditors		903
Accrued expenses		
Provisions		
Other liabilities		
<b>TOTAL LIABILITIES</b>		903
<b>TOTAL ASSETS</b>		21393

# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period		11883		
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:		61		
Total to end of period				
<b>BOOK AMOUNT</b> at end of period		11822		
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>		11822		



# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<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)



**Does the association, or any constituent part of the association, have a controlling interest in any limited company?**

YES	NO
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If YES name the relevant companies:

COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)
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**INCORPORATED EMPLOYERS' ASSOCIATIONS**

**Are the shares which are controlled by the association registered in the association's name**

YES	NO
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If NO, please state the names of the persons in whom the shares controlled by the association are registered.

COMPANY NAME	NAMES OF SHAREHOLDERS
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**UNINCORPORATED EMPLOYERS ASSOCIATIONS**

**Are the shares which are controlled by the association registered in the names of the association's trustees?**

YES	NO
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If NO, state the names of the persons in whom the shares controlled by the association are registered.

COMPANY NAME	NAMES OF SHAREHOLDERS
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# SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	3055		
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	3055		
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1726		
<b>Funds at beginning of year</b> (including reserves)	9129		
<b>Funds at end of year</b> (including reserves)	10274		
<b>ASSETS</b>			
Fixed Assets			11822
Investment Assets			
Other Assets			<del>10274</del>
		<b>Total Assets</b>	<del>22296</del>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	903
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			21393

# NOTES TO THE ACCOUNTS

(see note 36)

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

**2. OPERATING PROFIT**

Operating profit is stated after charging:

	2012	2011
Depreciation of owned fixed assets	£ 61	£ 61
Auditor's fees	720	858
	<u>781</u>	<u>919</u>

**3. TANGIBLE FIXED ASSETS**

	Equipment & Museum £
<b>COST</b>	
At 1 January 2012 and 31 December 2012	<u>26,943</u>
<b>DEPRECIATION</b>	
At 1 January 2012	15,060
Charge for the year	61
At 31 December 2012	<u>15,121</u>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<u>11,822</u>
At 31 December 2011	<u>11,883</u>

**4. CREDITORS: Amounts falling due within one year**

	2012	2011
PAYE and social security	£ -	£ 290
Accruals and deferred income	903	858
	<u>903</u>	<u>1,148</u>

**5. RELATED PARTY TRANSACTIONS**

No transactions were undertaken in the year, requiring disclosure under the terms of the Financial Reporting standard for Smaller Entities (Effective April 2008).

**6. COMPANY LIMITED BY GUARANTEE**

The company has no share capital and is limited by guarantee. The liability of members is limited to £1 each.

# ACCOUNTING POLICIES

(see notes 37 and 38)

## ACCOUNTING POLICIES

### Methods of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

### Turnover

Turnover represents subscription income and sundry receipts. Subscriptions have been treated as income when received

The company does not enter into any transactions with members of the Guild that could be construed as being of a long term nature or as being a contract for on-going services.

### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment & Furniture - 10% straight line

Museum items are not depreciated.

Stocks

## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>A. Patterson</i></u> Name: <u>Audrey Patterson</u> Date: <u>30/10/13</u>	Chairman's Signature: <u><i>[Signature]</i></u> <span style="float: right;">WORTHY MASTER</span> (or other official whose position should be stated) Name: <u>William Ivan Shaw</u> Date: <u>28-10-2013</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)	<u>YES</u>		NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES		NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	<u>YES</u>		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)

**THE INCORPORATED GUILD OF HAIRDRESSERS, WIGMAKERS  
& PERFUMERS  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE INCORPORATED GUILD OF  
HAIRDRESSERS, WIGMAKERS & PERFUMERS (continued)**

**YEAR ENDED 31 DECEMBER 2012**

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**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report.

*R.A.G. Umbers*

RICHARD UMBERS F.C.A. (Senior Statutory Auditor)  
For and on behalf of  
GIBSON BOOTH  
Chartered Accountants & Statutory Auditor

New Court  
Abbey Road North  
Shepley  
Huddersfield  
HD8 8BJ

21.8.13



# AUDITOR'S REPORT (continued)

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Signature(s) of auditor or auditors:	Gibson Booth	
Name(s):	GIBSON BOOTH	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	NEW COURT, ABBET ROAD NORTH SHEPLEY, HUDDERSFIELD HD8 8BJ	
Date:	21.8.2013	
Contact name and telephone number:	RICHARD UMBERS 01484-600234	

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