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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

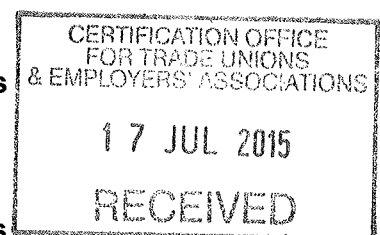
Name of Employers' Association:	The Vehicle Builders and Repairers Association Ltd
Year ended:	31/12/2014
List No:	240E
Head or Main Office:	1 Howley Park Business Village Pullan Way Morley Leeds LS27 0BZ
Website address (if available)	www.vbra.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	David Hudson
Contact name for queries regarding the completion of this return:	David Hudson
Telephone Number:	0113 2538333
e-mail:	david@vbra.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





*Directors, Officers and Advisers*

**Directors**

T Turner  
W T S Neish  
H Charlesworth  
G Bates  
J R Godfrey  
M C Adlem  
A Bracey  
M A Reed

**Director General**

M Tagg

**Secretary**

D C Hudson

**Registered office**

1 Howley Park Business Village  
Pullan Way  
Morley  
LEEDS  
LS27 0BZ

**Registered number**

02848320

**Auditors**

Montpelier Audit Limited  
Sanderson House  
Station Road  
Horsforth  
Leeds  
LS18 5NT

**Bankers**

National Westminster Bank Plc  
89a Queen Street  
Morley  
LEEDS  
LS27 8DX

*The Vehicle Builders and Repairers Association Limited*

# 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
488	11	0	4	503

## 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
DIRECTOR		M A REED	22/7/14
DIRECTOR	JOHN LAV		9/8/14

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc	384,273	
	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)	11,316	
	Other income            Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Profit on sale of assets	5,977 51,630 3,861	395,589
			61,468
	<b>TOTAL INCOME</b>		457,057
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	370,239	
	Occupancy costs	12,232	
	Printing, Stationery, Post	17,086	
	Telephones		
	Legal and Professional fees		
	Motor expenses	8,875	
	Computer maintenance	7,616	
	Other charges            Bank charges		416,048
	Depreciation	33,092	
	Sums written off	(72)	
	Affiliation fees		
	Donations		
	Conference and meeting fees	19,570	
	Expenses	15,348	
	Member special services and advertising	19,456	
	Magazine and services direct cost of sales	14,055	
	Taxation		101,449
	<b>TOTAL EXPENDITURE</b>		517,497
	Surplus/Deficit for year		(60,440)
	Amount of fund at beginning of year		896,772
	Amount of fund at end of year		836,332

# 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)

ACCOUNT 4		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 5		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)

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 DECEMBER 2014

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at page 11)		309,178
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £            )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors	24,609	
	Cash at bank and in hand	596,049	
	Stocks of goods	4,084	
	Others (specify)		
	<b>Total of other</b>		624,742
	<b>assets</b>		624,742
		<b>TOTAL ASSETS</b>	<b>933,920</b>
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable	19,994	
	Sundry creditors	22,584	
	Accrued expenses	13,926	
	Provisions		
	Other liabilities	41,084	
		<b>TOTAL LIABILITIES</b>	<b>97,588</b>
		<b>TOTAL ASSETS</b>	<b>836,332</b>



# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	215,000	135,955	76,985	427,940
Additions during period		12,272	45,706	57,978
Less: Disposals during period			(39,595)	(39,595)
Less: DEPRECIATION:				
Total to end of period	(7,883)	(110,447)	(18,815)	(137,145)
<b>BOOK AMOUNT</b> at end of period	207,117	37,780	64,281	309,178
Freehold				
Leasehold (50 or more years unexpired)	207,117			
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>	207,117	37,780	64,281	309,178

# 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)

<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 Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	384,273		384,273
From Investments	11,316		11,316
Other Income (including increases by revaluation of assets)	61,468		61,468
<b>Total Income</b>	457,057		457,057
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	517,497		517,497
<b>Funds at beginning of year</b> (including reserves)	896,772		896,772
<b>Funds at end of year</b> (including reserves)	836,332		836,332
<b>ASSETS</b>			
Fixed Assets			309,178
Investment Assets			
Other Assets			624,742
		<b>Total Assets</b>	933,920
<b>LIABILITIES</b>		<b>Total Liabilities</b>	(97,588)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			836,332

# THE VEHICLE BUILDERS AND REPAIRERS ASSOCIATION LTD

## Notes to the financial statements for the year ended 31 December 2014

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### 1 Accounting policies

#### a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### b) Turnover

Turnover represents amounts receivable in respect of goods sold and services provided, excluding value added tax.

#### c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets other than freehold land at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Leasehold property	Over the period of the lease
Motor vehicles	written off over four years
Plant and machinery	written off over four to seven years

A full year's depreciation is charged in the year of purchase in the case of motor vehicles and on a pro-rata basis for other classes of fixed assets.

#### d) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

#### e) Foreign currency translation

Assets and liabilities denominated on foreign currencies are translated at the rate of exchange ruling at the balance sheet date.

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

### 2 Turnover

The turnover and loss before taxation is attributable to the one principal activity of the company.

### 3 Operating loss

This is stated after charging/(crediting)

	2014	2013
	£	£
Depreciation	33,092	31,516
Profit on disposal of tangible fixed assets	(3,861)	(60,686)

In addition, remuneration of £5,820 (2013: £5,820) was payable to the company's auditors for both audit and non-audit services.

### 4 Tax on profit on ordinary activities

	2014	2013
	£	£
United Kingdom corporation tax at 0%	-	-

**THE VEHICLE BUILDERS AND REPAIRERS ASSOCIATION LTD**

**Notes to the financial statements for the year ended 31 December 2014 (continued)**

**5 Tangible fixed assets**

	Land & buildings	Plant and machinery	Motor vehicles	Total
	£	£	£	£
Cost:				
At 1 January 2014	215,000	135,955	76,985	427,940
Additions	-	12,272	45,706	57,978
Disposals	-	-	(39,595)	(39,595)
At 31 December 2014	<b>215,000</b>	<b>148,227</b>	<b>83,096</b>	<b>446,323</b>
Depreciation:				
At 1 January 2014	3,583	101,052	23,574	128,209
Provision for the year	4,300	9,395	19,397	33,092
Adjustments for disposals	-	-	(24,156)	(24,156)
At 31 December 2014	<b>7,883</b>	<b>110,447</b>	<b>18,815</b>	<b>137,145</b>
Net book value:				
At 31 December 2014	<b>207,117</b>	<b>37,780</b>	<b>64,281</b>	<b>309,178</b>
At 31 December 2013	211,417	34,903	53,411	299,731

The net book value of land and buildings at 31 December 2014 is made up as follows:

	2014	2013
	£	£
Long-term leasehold premises	<b>207,117</b>	211,417

There were no capital commitments authorised or contracted for at the balance sheet date.

**6 Debtors**

	2014	2013
	£	£
Trade debtors	8,792	1,972
Prepayments and accrued income	15,817	14,791
	<b>24,609</b>	16,763

**7 Creditors: amounts falling due within one year**

	2014	2013
	£	£
Payments received on account	41,084	36,224
Trade creditors	22,584	8,290
Accruals and deferred income	13,926	30,177
Other taxes and social security costs	19,994	19,569
	<b>97,588</b>	94,260

# NOTES TO THE ACCOUNTS

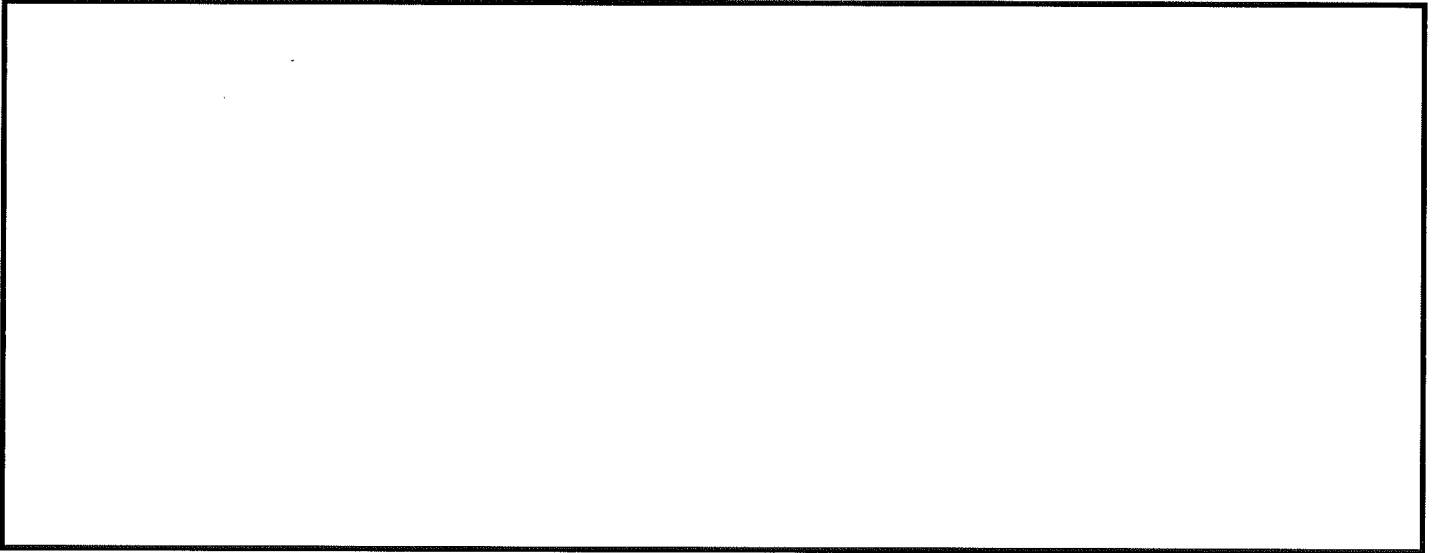
(see note 36)

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>David C Hudson</u> Name: <u>DAVID C HUDSON</u> Date: <u>14/7/15</u>	Director General Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>MALCOLM TAGG</u> Date: <u>14/7/15</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)

# THE VEHICLE BUILDERS AND REPAIRERS ASSOCIATION LTD

## Independent auditors' report to the members of The Vehicle Builders And Repairers Association Ltd

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We have audited the financial statements of The Vehicle Builders And Repairers Association Ltd for the year ended 31 December 2014 which are set out on pages 6 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors' are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice's Board's (APB's) Ethical Standards for Auditors.

### Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### 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 2014 and of its loss 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 matter 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.

# THE VEHICLE BUILDERS AND REPAIRERS ASSOCIATION LTD

## Independent auditors' report to the members of The Vehicle Builders And Repairers Association Ltd (continued)

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### 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 and the directors' report in accordance with the small companies regime.

**George Goodman FCCA (Senior Statutory Auditor)**  
**Montpelier Audit Limited, Statutory Auditor**  
**Sanderson House**  
**Station Road**  
**Leeds**  
**LS18 5NT**

20 April 2015

# AUDITOR'S REPORT (continued)

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Signature(s) of auditor or auditors:	<i>Montpelier Audit</i>	
Name(s):	Montpelier Audit Limited	
Profession(s) or Calling(s):	Registered Auditor	
Address(es):	Sanderson House Station Road Leeds LS18 5NT	
Date:	15/07/15	
Contact name and telephone number:	George Goodman 0113 2588216	

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