

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:

Association of Plumbing & Heating Contractors

Year ended:

31st December 2019

List No:

150E

Head or Main Office:

12 The Pavilions

Cranmore Drive

Solihull

West Midlands

Postcode

B90 4SB

Website address (if available)

www.aphc.co.uk

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

Yes

No

('X' in appropriate box)

General Secretary:

G P Beevers

Contact name for queries regarding the completion of this return:

Amy Harris

Telephone Number:

0121 711 5030

E-mail:

finance@aphc.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: 0330 1093602

You should sent the annual return to the following address stating the name of the union in subject:

For Employers' Associations based in England and Wales: returns@certoffice.org

For Employers' Associations based in Scotland: ymw@tcyoung.co.uk

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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
880				880

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

Position held	Name of Officer ceasing to hold office	Name of Officer appointed	Date of Change
Director	A M Beaumont		12 December 2019
Director	J G Breakell		12 December 2019
Director	W A Carlill		07 February 2019
Director		P W Compson	01 January 2019
Director	P W Compson		12 September 2019
Director		J L French	01 January 2019
Director		A Colbert	01 January 2019

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year		£	£
	Income		
	From Members	Subscriptions, levies, etc	
	Investment income	Interest and dividends (gross)	
		Bank interest (gross)	
		Other (specify)	
		Total Investment Income	
	Other Income	Rents received	
		Insurance commission	
		Consultancy fees	
		Publications/Seminars	
		Miscellaneous receipts (specify)	
		Total of other income	
		Total income	
		Interfund Transfers IN	
	Expenditure		
	Administrative expenses	Remuneration and expenses of staff	
		Occupancy costs	
		Printing, Stationery, Post	
		Telephones	
		Legal and Professional fees	
		Miscellaneous (specify)	
		Total of Admin expenses	
Other Charges	Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees		
	Expenses		
	Miscellaneous (specify)		
	Total of other charges		
	Taxation		
	Total expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year		

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 6		Fund Account	
Name of account:		£	£
Income			
From members			
Investment income			
Other income (specify)			
		Total Income	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		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:		£	£
Income			
From members			
Investment income			
Other income (specify)			
		Total Income	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period				
Additions during period				
Less: Disposals				
Less: Depreciation				
Total to end of period				
Book Amount at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets				

Analysis of Investments

(see note 22)

Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	Total Quoted (as Balance Sheet)	
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (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 note 23)

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

Yes		No	X
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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	X	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 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	350,535	350,535
From Investments	59,045	59,045
Other Income (including increases by revaluation of assets)	143,483	143,483
Total Income	553,063	553,063
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	669,478	669,478
Funds at beginning of year (including reserves)	684,424	684,424
Funds at end of year (including reserves)	568,009	568,009
ASSETS		
Fixed Assets		15,393
Investment Assets		341,621
Other Assets		495,793
Total Assets		852,807
Liabilities		
Total Liabilities		284,798
Net Assets (Total Assets less Total Liabilities)		568,009

Notes to the accounts

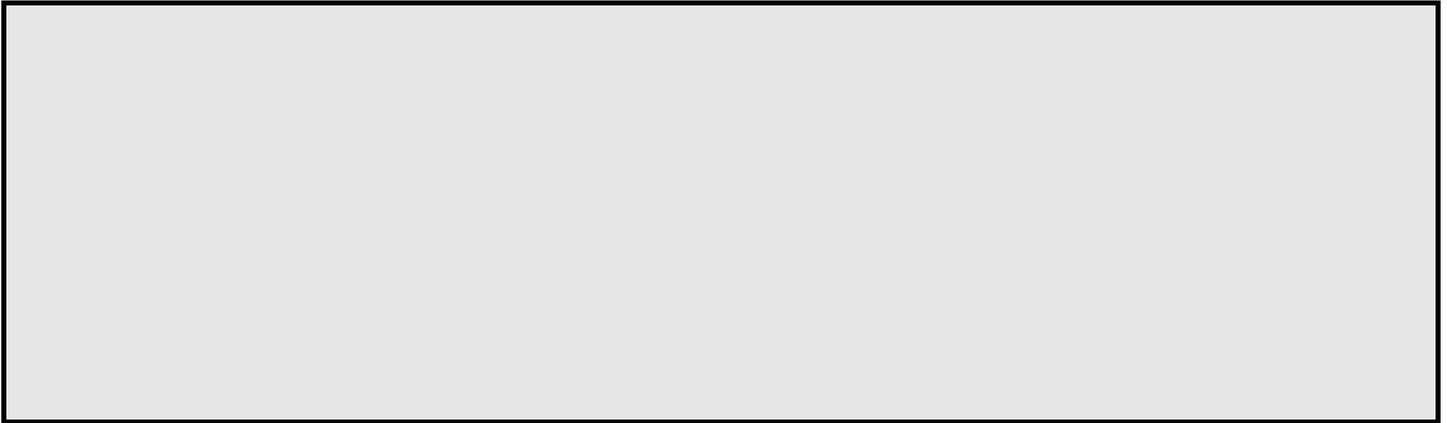
(see note 34)

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



Accounting policies

(see notes 35 & 36)

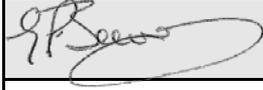
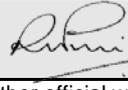


Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Graham Beevers	Name:	Robert Price
Date:	30th July 2020	Date:	30th July 2020

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	No	

Checklist for auditor's report

(see notes 41 to 44)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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)

Please explain in your report overleaf or attached.

2. 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)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

In our opinion, the financial statements:

- . Give true and fair view of the state of the company's affairs as at 31 December 2019 and of its deficit, for the year then ended;
- . Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- . have been prepared in accordance with the requirement of the Companies Act 2006.
- . have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

We have nothing to report in respect of the following matters in relation to which the ISA (UK) require us to report to you where:

- . the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- . the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Signature(s) of auditor or auditors:	Richard Horton	
Name(s):	Richard Alan Horton FCCA	
Profession(s) or Calling(s):	Chartered Certified Accountants	
Address(es)	Lumaneri House Blythe Gate Solihull West Midlands B90 8AH	
Date:	23 June 2020	
Contact name for enquiries and telephone number:	Richard Horton - 0121 693 5000	

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

Company Registration No. 05302003 (England and Wales)

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED

(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

PAGES FOR FILING WITH REGISTRAR

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Intangible assets	3		2,842		2,538
Tangible assets	4		12,551		15,283
			<u>15,393</u>		<u>17,821</u>
Current assets					
Debtors	6	333,943		255,536	
Investments	7	341,621		432,576	
Cash at bank and in hand		161,850		130,169	
		<u>837,414</u>		<u>818,281</u>	
Creditors: amounts falling due within one year	8	<u>(284,798)</u>		<u>(151,678)</u>	
Net current assets			<u>552,616</u>		<u>666,603</u>
Total assets less current liabilities			<u>568,009</u>		<u>684,424</u>
Reserves					
Income and expenditure account			<u>568,009</u>		<u>684,424</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 9 June 2020 and are signed on its behalf by:

R E Price - Chairman
Director

Company Registration No. 05302003

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CHANGES IN EQUITY**

FOR THE YEAR ENDED 31 DECEMBER 2019

	Income and expenditure £
Balance at 1 January 2018	866,645
Year ended 31 December 2018:	
Loss and total comprehensive income for the year	(182,221)
	<hr/>
Balance at 31 December 2018	684,424
Year ended 31 December 2019:	
Loss and total comprehensive income for the year	(116,415)
	<hr/>
Balance at 31 December 2019	<u>568,009</u>

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Company information

Association of Plumbing and Heating Contractors Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 The Pavilions, Cranmore Drive, Solihull, West Midlands, B90 4SB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

As stated in note 10, the Directors have considered the effect of the Covid-19 outbreak. The Directors consider that the outbreak is likely to cause a significant disruption to the Company's business. However, the Directors are confident that the Company can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Directors have a reasonable expectation that the Company has adequate resources to continue in operation for the foreseeable future.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs	33% Straight Line
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1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	10% - 25% on cost
Computer equipment	20% - 50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in surplus or deficit immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in surplus or deficit depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

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

1.12 Operating leases

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

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies **(Continued)**

1.13 Retirement benefits

Defined benefit schemes are funded, with the assets held separately from the company in separate trustee administered funds. Full actuarial valuations, by a professionally qualified actuary, are obtained at least every three years.

The company's share of the assets and liabilities held by the scheme cannot be separately identified. In accordance with FRS 102, the scheme is treated for financial statements purposes, as if it is a defined contribution scheme with the amount charged to the profit and loss account in respect of pension costs and other post-retirement benefits being the estimated regular cost of providing the benefits accrued in the year adjusted to reflect variations from that cost.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 14 (2018 - 12).

3 Intangible fixed assets

	Other £
Cost	
At 1 January 2019	61,833
Additions	4,075
	65,908
At 31 December 2019	65,908
Amortisation and impairment	
At 1 January 2019	59,295
Amortisation charged for the year	3,771
	63,066
At 31 December 2019	63,066
Carrying amount	
At 31 December 2019	2,842
	2,842
At 31 December 2018	2,538
	2,538

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

4	Tangible fixed assets		Plant and machinery etc
			£
	Cost		
	At 1 January 2019		423,326
	Additions		11,310
			434,636
	At 31 December 2019		434,636
	Depreciation and impairment		
	At 1 January 2019		408,043
	Depreciation charged in the year		14,042
			422,085
	At 31 December 2019		422,085
	Carrying amount		
	At 31 December 2019		12,551
			15,283
	At 31 December 2018		15,283
5	Financial instruments	2019	2018
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through surplus or deficit	341,621	432,576
		341,621	432,576
6	Debtors	2019	2018
		£	£
	Amounts falling due within one year:		
	Service charges due	312,026	232,344
	Other debtors	21,917	23,192
		333,943	255,536
		333,943	255,536
7	Current asset investments	2019	2018
		£	£
	Other investments	341,621	432,576
		341,621	432,576

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

8 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	15,798	18,647
Taxation and social security	71,349	58,826
Service charges paid in arrears	67,952	53,209
Other creditors	129,699	20,996
	<u>284,798</u>	<u>151,678</u>

9 Members' liability

The company is limited by guarantee and does not have share capital. In the event of winding up, if there is any property of the Company remaining after all the company's debts and liabilities have been settled, it shall be transferred to one or more companies, organisations or institutions that exist for purposes similar to the objects of the company. The companies, organisations or institutions will be nominated by the Directors of the Company and approved by the Members of the Company at or before the winding up or dissolution.

10 Post balance sheet event

The Directors have considered the effect of the Covid-19 outbreak that has been spreading throughout the world in early 2020 on the Company's activities. This outbreak is likely to cause a significant disruption to the business but at the date of approval of these financial statements, the extent and quantum of the disruption remains uncertain.

11 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Mr Richard Alan Horton FCCA.
The auditor was Jerroms.

12 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2019	2018
	£	£
	11,440	10,829
	<u>11,440</u>	<u>10,829</u>

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

13 Related party transactions

During 2018, Association of Plumbing and Heating Contractors Limited invoiced Association of Plumbing and Heating Contractors (Certification) Limited £93,497 (2018: £99,002) in respect of building running costs and salary recharges.

14 Auditor's liability limitation agreement

The company has, by resolution, waived the need for approval of the auditors' limitation liability, which has been set at £2,000,000 within the letter of engagement dated 17 January 2018. This approval has been confirmed in the letter of representation dated 18 March 2020.

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	£	£
Administrative expenses		
Wages and salaries	310,550	310,197
Social security costs	33,333	28,171
Temporary staff and recruitment	21,806	26,135
Staff training	6,781	7,679
Staff pension costs defined contribution	28,726	29,093
Rent and rates	17,938	16,757
Service charge payable	5,797	5,479
Cleaning	7,242	6,889
Power, light and heat	11,544	6,971
Property repairs and maintenance	3,284	1,535
Premises insurance	6,273	5,783
Computer running costs	29,745	36,108
Leasing - plant and machinery	4,159	3,459
Car Allowance	9,019	11,432
Travelling and subsistence	16,673	15,534
Annual Conference Dinner	6,978	12,861
Meeting Costs	20,625	13,496
Attendance expenses	1,070	4,318
Postage, courier and delivery charges	8,004	12,497
Professional subscriptions	33,388	15,778
Solicitor fees	860	974
Legal and professional	21,728	20,796
Accountancy	3,733	-
Audit fees	6,065	6,215
Bank charges	1,588	2,902
Bad and doubtful debts	5,580	3,780
Printing and stationery	11,805	5,251
Advertising	3,657	14,040
Telecommunications	13,041	14,276
Sundry expenses	674	365
Amortisation	3,771	11,255
Depreciation	14,041	15,067
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	669,478	665,093
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