

DO NOT STAPLE
PRINT ON ONE SIDE ONLY

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)

General Secretary:

Contact name for queries regarding the completion of this return:

Telephone Number:

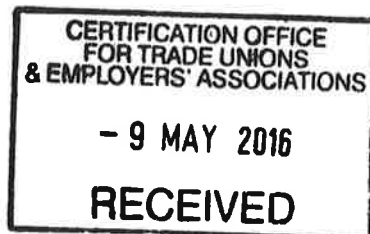
e-mail:

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
22nd 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



OFFICERS IN POST AT 31/12/2015

Chris Saunders, Honorary Treasurer
Nick Mullen, Director & Chief Executive

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
22				22

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	Mr N Lett		20/04/2015
Director		Mr P Stokes	20/04/2015
Director	Mr P Stokes		31/12/2015

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
362,382	From Members Subscriptions, levies, etc	362,566	
643	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)	502	
	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		363,068
3,750	- Contributions: The Can Makers Limited	3,750	
6500	- Contributions: EMPAC	-	
12,000	- Contributions: MPMA (CCL) Limited	12,000	
2,050	- Contribution to statistics	-	
8,696	- Contribution to paint can recycling	4,000	19,750
396,021	TOTAL INCOME		382,818
	EXPENDITURE		
	Administrative expenses		
187,607	Remuneration and expenses of staff	177,898	
8,056	Occupancy costs	8,078	
9,876	Printing, Stationery, Post	9,742	
-	Telephones	-	
1,854	Legal and Professional fees	17,290	
1,883	Miscellaneous (specify) - Insurance	1,673	
485	Other charges Bank charges	430	214,681
608	Depreciation	550	
52,451	Sums written off		
	Affiliation fees	55,876	
	Donations		
10,086	Conference and meeting fees	10,653	
11,106	Expenses	15,047	
	Miscellaneous (specify)		
9,912	- Statistics	9,017	
61,529	- Public relations and advertising	57,360	
3,768	- Loss/(gain) on exchange	(406)	
129	Taxation		148,527
			100
359,350	TOTAL EXPENDITURE		363,308
36,671	Surplus/Deficit for year		19,510
165,998	Amount of fund at beginning of year		202,669
202,669	Amount of fund at end of year		222,179

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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:		£	£
Income	From members Investment income Other income (specify)		
		Total Income	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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:		£	£
Income	From members Investment income Other income (specify)		
	Total Income		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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 & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		2,491	8,010	10,501
Additions during period		-	2,037	2,037
Less: Disposals during period				
- Balance Brought Forward		2,175	6,726	8,901
- Charge for the year		72	478	550
Total to end of period		2,247	7,204	9,451
BOOK AMOUNT at end of period		244	2,843	3,087
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
QUOTED	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 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
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
INCORPORATED EMPLOYERS' ASSOCIATIONS			
Are the shares which are controlled by the association registered in the association's name		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		
UNINCORPORATED EMPLOYERS ASSOCIATIONS			
Are the shares which are controlled by the association registered in the names of the association's trustees?		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 £
INCOME			
From Members	382,316		382,316
From Investments			
Other Income (including increases by revaluation of assets)	502		502
Total Income	382,818		382,818
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	363,308		363,308
Funds at beginning of year (including reserves)	202,669		202,699
Funds at end of year (including reserves)	222,179		222,179
ASSETS			
Fixed Assets			3,087
Investment Assets			
Other Assets			258,286
		Total Assets	261,373
LIABILITIES		Total Liabilities	39,194
NET ASSETS (Total Assets less Total Liabilities)			222,179

NOTES TO THE ACCOUNTS

(see note 36)

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

1. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	152,189	161,511
Social security costs	18,217	17,719
Other pension costs	<u>7,492</u>	<u>8,377</u>
	<u>177,898</u>	<u>187,607</u>

The average monthly number of employees during the year was as follows:

	2015	2014
Directors	1	1
Administration	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

2. OPERATING (LOSS)/PROFIT

The operating loss is stated after charging/(crediting):

	2015	2014
	£	£
Depreciation - owned assets	550	1,237
Auditors' remuneration	1575	1,800
Loss/(gain) on exchange	<u>(406)</u>	<u>3,768</u>
Directors' remuneration	<u>78,414</u>	<u>85,156</u>

3. TAXATION

Analysis of the tax charge

The tax charge on the loss on ordinary activities for the year was as follows:

	2015	2014
	£	£
Current tax:		
UK corporation tax	<u>100</u>	<u>129</u>
Tax on (loss)/profit on ordinary activities	<u>100</u>	<u>129</u>

The company is a mutual trading company and as such is subject to corporation tax only on interest receivable.

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings Totals £	Computer equipment £	£
COST			
At 1 January 2015	2,491	8,010	10,501
Additions	-	2,037	2,037
	<u>2,491</u>	<u>10,047</u>	<u>12,538</u>
DEPRECIATION			
At 1 January 2015	2,175	6,726	8,901
Charge for year	<u>72</u>	<u>478</u>	<u>550</u>
At 31 December 2015	<u>2,247</u>	<u>7,204</u>	<u>9,451</u>
NET BOOK VALUE			
At 31 December 2015	<u>244</u>	<u>2,843</u>	<u>3,087</u>
At 31 December 2014	<u>316</u>	<u>1,284</u>	<u>1600</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015 £	2014 £
Trade debtors	17,156	34,777
VAT	3,221	6,268
Prepayments and accrued income	<u>623</u>	<u>600</u>
	21,000	41,645

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015 £	2014 £
Trade creditors	1,372	795
Corporation tax	100	129
Other creditors	1,303	6,907
Accrued expenses	<u>36,419</u>	<u>32,622</u>
	<u>39,194</u>	<u>40,453</u>

8. **RESERVES**

	Profit and loss account £
At 1 January 2015	202,669
Profit for the year	<u>19,510</u>
At 31 December 2015	<u>222,179</u>

9. **RELATED PARTY DISCLOSURES**

The members of the company paid subscriptions of £362,566 included in the company's turnover (2014: £362,382).

At the balance sheet date the company owed a director, Mr N J Mullen, £829 (2014: £426). This balance is included within trade creditors.

Two of the members are also represented on the board of directors.

MPMA CCL Limited

A company under common control

At the year end, MPMA CCL Limited owed the company £Nil (2014: £14,413) shown within trade debtors.

The balance due from the related party is included within other creditors.

Amount due to related party at the balance sheet date	<u>1,303</u>	<u>6,907</u>
---	--------------	--------------

10. **ULTIMATE CONTROLLING PARTY**

The company is ultimately controlled by the board of directors.

11. **SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

ACCOUNTING POLICIES

(see notes 37 and 38)

Basis of preparing the financial statements

These 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 net subscriptions and contributions, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 22.5% on reducing balance
- Computer equipment - 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's
Signature:

Name: C A SAUNDERS

Date: 27 APRIL 2016

Chairman's
Signature:

(or other official whose position should be stated)

Name: WILLIAM BOYD - DIRECTOR

Date: 27 / 4 / 16

CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input checked="" type="checkbox"/>	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 of M P M A Limited for the year ended 31 December 2015 on pages six to ten. 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 a Report of the Auditors 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 Statement of Directors' Responsibilities set out on page two, 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 Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

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 2015 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 Report of the Directors 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 Report of the Directors.

Signature(s) of auditor or auditors:		
Name(s):	Stephen Mason BSc ACA (Senior Statutory Auditor) For and on behalf of FKCA Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Prospero House 46-48 Rothesay Road Luton, Beds LU1 1QZ	
Date:	12/04/16	
Contact name and telephone number:	01582 540800	

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

EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE CERTIFICATION OFFICE

GUIDANCE ON COMPLETION

GENERAL

1. Unless the Employers' Association has been authorised to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, **and at any event before 1 June.**
2. The accounts must, in accordance with the Act, give a true and fair view of the matters to which they relate.
3. The accounts and balance sheet in the annual return of an association working through branches (i.e. not a federation of autonomous bodies) should include the transactions, assets and liabilities of all the branches.
4. Any negative values should be clearly indicated by placing the entry in brackets.
5. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.
6. The summary sheet on page 11 **must** be completed.
7. A copy of the rules in force at the end of the year to which this return relates must be submitted with this form even if the rules have not been altered since the previous rule book was submitted. This is a statutory requirement and the Certification Officer has no authority to waive it.
8. Please print this form single-sided only. Do not staple the pages.