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## 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  
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**



(Revised February 2011)

**Fife and Kinross Master Plumbers' Association**

**Annex to Annual Return AR 27**

**Year ended 31 December 2016**

**List of Officers**

<b>John Blyth</b>	<b>President</b>
<b>William Laing</b>	<b>Vice – President</b>
<b>Jack Wishart</b>	<b>Committee Member</b>
<b>David Simpson</b>	<b>Committee Member</b>
<b>Ian Napier</b>	<b>Secretary</b>

## 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
39				39

## 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>			
2,548	From Members	Subscriptions, levies, etc		2,923
29	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)		24
	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
2,577	<b>TOTAL INCOME</b>			2,947
	<b>EXPENDITURE</b>			
1,300	Administrative expenses	Remuneration and expenses of staff Occupancy costs Printing, Stationery, Post Telephones		1,300 30
600		Legal and Professional fees Miscellaneous (retirement gift)		600 100
50 317	Other charges	Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify)		342
6	Taxation			5
2,273	<b>TOTAL EXPENDITURE</b>			2,377
304	Surplus/Deficit for year			570
9,781	Amount of fund at beginning of year			10,085
10,085	Amount of fund at end of year			10,655

**ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND**  
(see notes 17 to 18)

<b>ACCOUNT 2</b>		<b>Fund Account</b>	
<b>Name of account:</b>		£	£
<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>	
<b>Name of account:</b>		£	£
<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 31 DECEMBER 2016

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets (as at page 11)</b>		
	<b>Investments (as per analysis on page 13)</b>		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors		
10,692	Cash at bank and in hand		11,265
	Stocks of goods		
	Others (prepayments)		
	<b>Total of other assets</b>		
10,692	<b>TOTAL ASSETS</b>		11,265
10,085	General Fund		10,655
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
607	Accrued expenses		610
	Provisions		
	Other liabilities		
607	<b>TOTAL LIABILITIES</b>		610
10,692	<b>TOTAL ASSETS</b>		11,265



## FIXED ASSETS ACCOUNT

(see note 21)

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

# 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
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>			
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		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
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 £
<b>INCOME</b>			
From Members	2,923		2,923
From Investments	24		24
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	<b>2,947</b>		<b>2,947</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	2,377		2,377
<b>Total Expenditure</b>	<b>2,377</b>		<b>2,377</b>
<b>Funds at beginning of year</b> (including reserves)	10,085		10,085
<b>Funds at end of year</b> (including reserves)	10,655		10,655
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			11,265
<b>Total Assets</b>			<b>11,265</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>610</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>10,655</b>

# NOTES TO THE ACCOUNTS

(see note 36)

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

## FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 1 ACCOUNTING POLICIES

##### Basis of accounting

The financial statements have been prepared on the historical cost basis and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### Incoming Resources

Incoming resources are accounted for as they become receivable.

##### Resources Expended

Resources expended are included in the Income and Expenditure Account on the accruals basis, inclusive of any VAT. Expenditure is recognised when a liability is incurred either explicitly or constructively.

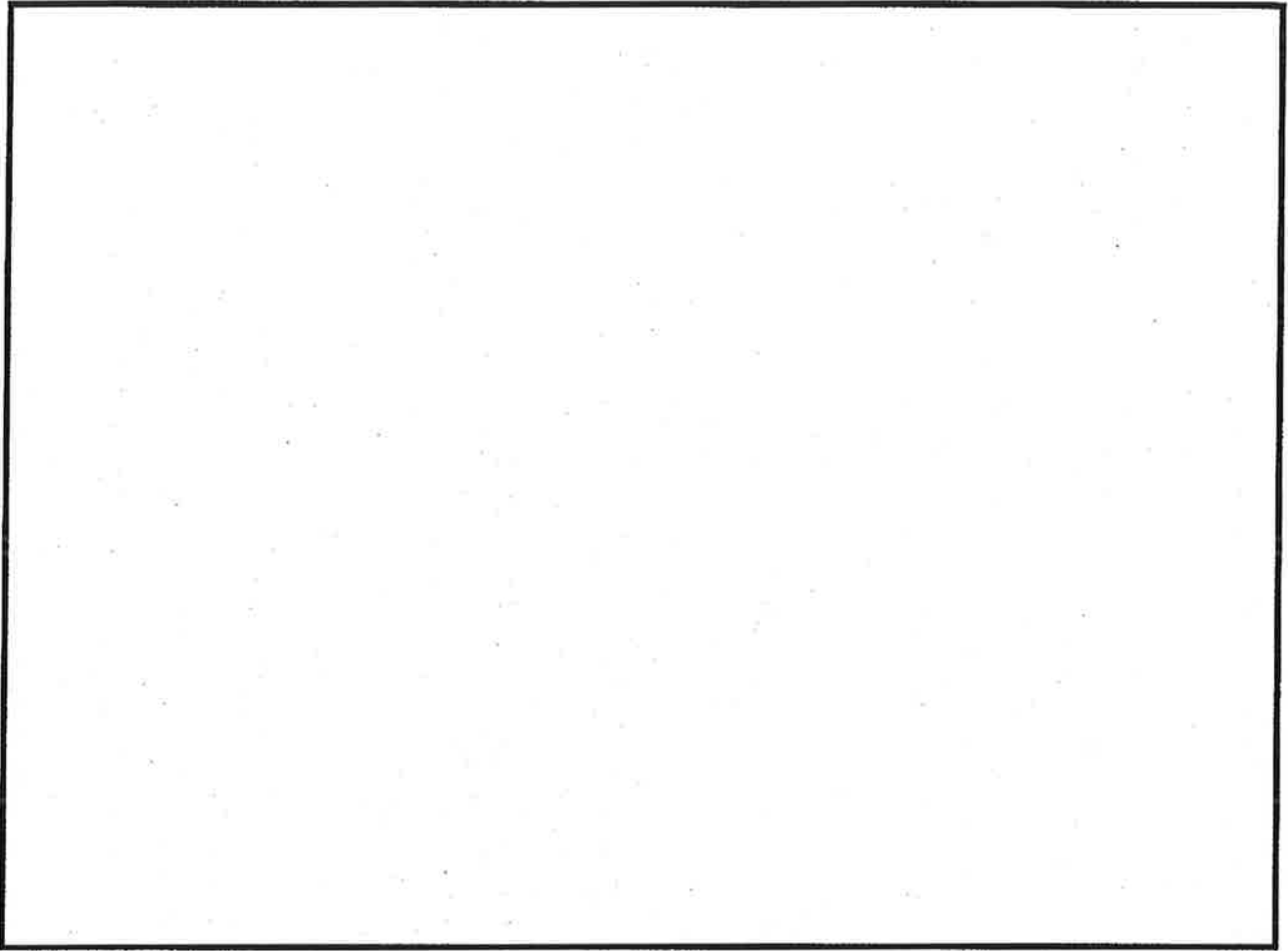
#### 2 TAXATION

	2016	2015
	£	£
Current year charge	<u>5</u>	<u>6</u>

The Association, as an unincorporated employers' association, is a mutual organisation but is liable to corporation tax on interest received.

#### 3 GENERAL RESERVE

	£	£
At 1 January 2016	10,085	9,781
Surplus for the year	<u>570</u>	<u>304</u>
At 31 December 2016	£ <u>10,655</u>	£ <u>10,085</u>



## ACCOUNTING POLICIES

(see notes 37 and 38)

### ACCOUNTING POLICIES

**Basis of accounting**

The financial statements have been prepared on the historical cost basis and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Incoming Resources**

Incoming resources are accounted for as they become receivable.

**Resources Expended**

Resources expended are included in the Income and Expenditure Account on the accruals basis, inclusive of any VAT. Expenditure is recognised when a liability is incurred either explicitly or constructively.

## 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>Ian Napier</i></u> Name: <u>IAN NAPIER</u> Date: <u>15/3/17</u>	Chairman's Signature: <u><i>John Blyth</i></u> (or other official whose position should be stated) Name: <u>JOHN BLYTH</u> Date: <u>15/3/17</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)

### FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION

#### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION

This report is issued in respect of an audit carried out under the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of Fife and Kinross Master Plumbers' Association for the year ended 31 December 2016, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association'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 Association, and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF THE COMMITTEE AND AUDITORS

The committee is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding committee members' remuneration and transactions with the Association is not disclosed.

#### BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### OPINION

In our opinion:

- the financial statements give a true and fair view of the state of the Association's affairs at 31 December 2016 and of its income and expenditure for the year then ended;
  - the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 have been met.

*Brown, Scott & Main*  
**BROWN, SCOTT & MAIN**

Chartered Accountants and Statutory Auditor

Kirkcaldy

*17th March 2017*

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Signature(s) of auditor or auditors:	<i>Brown, Scott &amp; Main</i>	
Name(s):	Brown, Scott & Main	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	31 Townsend Place Kirkcaldy Fife KY1 1HB	
Date:	<i>17th March 2017</i>	
Contact name and telephone number:	W Main 01592 206666	

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 NEGLIGENCE 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**