

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

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
41				41

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

MASTER CARVERS' ASSOCIATION

LIST OF OFFICERS

AT 31ST DECEMBER 2012

President	Tim Crawley
Vice President	Ben Harms
Hon Secretary	Paul Ferguson
Treasurer	Ray Dudman

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
4,216	From Members Subscriptions, levies, etc		4,018
3	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)		3
4,219	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		4,021
4,219	TOTAL INCOME		4,021
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff		
	Occupancy costs		
120	Printing, Stationery, Post		
840	Telephones		
	Legal and Professional fees		600
	Miscellaneous (specify)		
350	Secretary's honorarium		350
	Other charges		950
	Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
1,192	Conference and meeting fees		1,083
	Expenses		
	Miscellaneous (specify)		
	Advertising and marketing		1,257
	Internet and website fees		1,223
	Taxation		3,563
2,502	TOTAL EXPENDITURE		4,513
1,717	Surplus/Deficit for year		(492)
8,778	Amount of fund at beginning of year		10,495
10,495	Amount of fund at end of year		10,003

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)	

BALANCE SHEET AS AT 31 DECEMBER 2012

(see notes 19 and 20)

Previous Year		£	£
27	Fixed Assets (as at page 11)		27
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
200	Sundry debtors		300
11,068	Cash at bank and in hand		10,376
	Stocks of goods		
	Others (specify)		
	Total of other		10,676
11,268	assets		
11,295		TOTAL ASSETS	10,703
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
600	Sundry creditors		600
	Accrued expenses		
	Provisions		
200	Other liabilities		100
800		TOTAL LIABILITIES	700
10,495		TOTAL ASSETS	10,003

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Presidents Jewel		27		27
Additions during period		Nil		Nil
Less: Disposals during period		Nil		Nil
Less: DEPRECIATION:				
Total to end of period		Nil		Nil
BOOK AMOUNT at end of period		27		27
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET		27		27

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?		<input type="checkbox"/>	<input checked="" type="checkbox"/> 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		<input type="checkbox"/> YES	<input type="checkbox"/> 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?		<input type="checkbox"/> YES	<input type="checkbox"/> 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	4,018		4,018
From Investments	3		3
Other Income (including increases by revaluation of assets)			
Total Income	4,021		4,021
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	4,513		4,513
Funds at beginning of year (including reserves)	10,495		10,495
Funds at end of year (including reserves)	10,003		10,003
ASSETS			
Fixed Assets			27
Investment Assets			
Other Assets			10,676
		Total Assets	10,703
LIABILITIES		Total Liabilities	700
NET ASSETS (Total Assets less Total Liabilities)			10,003

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. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

Turnover represents the total amount of subscriptions receivable during the year.

2. OPERATING (DEFICIT)/SURPLUS

Operating (deficit)/surplus is stated after charging:

	2012	2011
	£	£
Auditor's fees	<u>600</u>	<u>840</u>

3. RELATED PARTY TRANSACTIONS

Paul Ferguson, who is secretary, has received honorarium fees of £350 (2011:£350).

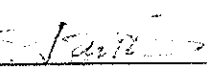
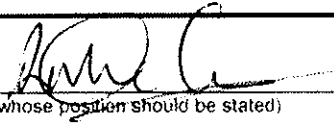
ACCOUNTING POLICIES

(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></u> Name: <u>Paul Ferguson</u> Date: <u>30 May 2013</u>	Chairman's Signature: <u></u> <small>(or other official whose position should be stated)</small> Name: <u>Ray Dudman (Treasurer)</u> Date: <u>30 May 2013</u>
--	---

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

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

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)

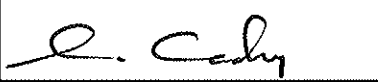
YES

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)

--	--	--

Signature(s) of auditor or auditors:		
Name(s):	Christopher Martin Cooley	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	3a Chislehurst Road Orpington Kent BR6 0DF	
Date:	31 May 2013	
Contact name and telephone number:	C. Cooley 01689 835435	

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

THE MASTER CARVERS' ASSOCIATION
FINANCIAL STATEMENTS
31 DECEMBER 2012

CELTIC CARVERS' ASSOCIATION
& EMPLOYERS' ASSOCIATIONS
31 MAY 2013
RECEIVED

THE MASTER CARVERS' ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

CONTENTS	PAGE
The report of the Committee	1
Independent auditor's report to the members	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5
The following pages do not form part of the financial statements	
Detailed income and expenditure account	8

THE MASTER CARVERS' ASSOCIATION

THE REPORT OF THE COMMITTEE

YEAR ENDED 31 DECEMBER 2012

The Committee has pleasure in presenting its report and the financial statements of the association for the year ended 31 December 2012.

PRINCIPAL ACTIVITIES

The principal objectives of the association are to uphold the quality of training of architectural carvers, and provide a mechanism within which their skills are recognised and for which rates of pay and working conditions can be negotiated with the Trade Unions.

THE LIST OF OFFICERS IS AS FOLLOWS:

President - Tim Crawley
Vice President - Ben Harms
Hon Secretary - Paul Ferguson
Treasurer - Ray Dudman

STATEMENT OF RESPONSIBILITIES OF THE OFFICERS

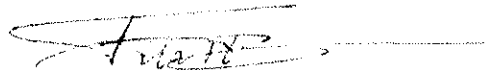
The Committee is responsible for preparing the Report of the Committee and the financial statements in accordance with applicable law and regulations.

Trade Union and Labour Relations law requires the Committee to prepare financial statements for each financial year. Under that law the Committee has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The officers acknowledge their responsibility for keeping adequate accounting records that are sufficient to show and explain the association's transactions and disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:
Unit 2, 15b Vandyke Road
Leighton Buzzard
Bedfordshire
LU7 3HG

Signed by order of the officers



Mr P. Ferguson
Hon. Secretary

Approved by the Committee on 30th May 2013

THE MASTER CARVERS' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MASTER CARVERS' ASSOCIATION

YEAR ENDED 31 DECEMBER 2012

We have audited the financial statements of The Master Carvers' Association for the year ended 31 December 2012 on pages 5 to 8. 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 association's members, as a body, in accordance with 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 COMMITTEE AND AUDITOR

As explained more fully in the Officers' Responsibilities Statement set out on page 1, the Committee is 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 (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)".

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

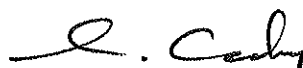
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report 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 association's affairs as at 31 December 2012 and of its deficit 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 Trade Union and Labour Relations (Consolidation) Act 1992
- comply with the Constitution and Rules of the Master Carvers' Association.

Sampuran House
3a Chislehurst Road
Orpington
Kent
BR6 0DF



Christopher Cooley (Senior Statutory Auditor)
For and on behalf of
Cooley & Co
Chartered Accountants
& Registered Auditor

31st May 2013

THE MASTER CARVERS' ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2012

	2012	2011
	£	£
REVENUE	4,021	4,219
Administrative expenses	4,513	2,502
	—	—
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION	(492)	1,717
	—	—
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	(492)	1,717
Balance brought forward	<u>10,495</u>	<u>8,778</u>
Balance carried forward	<u>10,003</u>	<u>10,495</u>

THE MASTER CARVERS' ASSOCIATION

BALANCE SHEET

31 DECEMBER 2012

	Note	2012 £	£	2011 £
FIXED ASSETS				
Tangible assets	4		<u>27</u>	<u>27</u>
CURRENT ASSETS				
Debtors	5	300		200
Cash at bank		<u>10,376</u>		<u>11,068</u>
		<u>10,676</u>		<u>11,268</u>
CREDITORS: Amounts falling due within one year	6	<u>700</u>		<u>800</u>
NET CURRENT ASSETS			<u>9,976</u>	<u>10,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>10,003</u>	<u>10,495</u>
CAPITAL AND RESERVES				
Income and expenditure account			<u>10,003</u>	<u>10,495</u>
MEMBERS' FUNDS			<u>10,003</u>	<u>10,495</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Committee and authorised for issue on the 28 May 2013 and are signed on their behalf by:

R.Dudman
Treasurer

Registration Number: 011189

THE MASTER CARVERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

1. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

Turnover represents the total amount of subscriptions receivable during the year.

2. OPERATING (DEFICIT)/SURPLUS

Operating (deficit)/surplus is stated after charging:

	2012	2011
	£	£
Auditor's fees	<u>600</u>	<u>840</u>

3. RELATED PARTY TRANSACTIONS

Paul Ferguson, who is secretary, has received honorarium fees of £350 (2011:£350).

THE MASTER CARVERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

4. TANGIBLE FIXED ASSETS

	President's Jewel £
COST	
At 1 January 2012 and 31 December 2012	<u>27</u>
DEPRECIATION	
At 1 January 2012 and 31 December 2012	<u>-</u>
NET BOOK VALUE	
At 31 December 2012	<u>27</u>
At 31 December 2011	<u>27</u>

5. DEBTORS

	2012 £	2011 £
Subscriptions receivable	<u>300</u>	<u>200</u>

6. CREDITORS: Amounts falling due within one year

	2012 £	2011 £
Other creditors	100	200
Accruals and deferred income	<u>600</u>	<u>600</u>
	<u>700</u>	<u>800</u>

THE MASTER CARVERS' ASSOCIATION

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2012

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on page 2.**

THE MASTER CARVERS' ASSOCIATION
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2012

	Note	2012 £	£	2011 £
REVENUE				
Subscriptions		3,973		4,171
Sundry income – AGM Receipts		45		45
Deposit account interest		3		3
		<u> </u>	4,021	<u> </u> 4,219
 OVERHEADS				
Internet registration and website fees		1,223		120
Meeting expenses		85		410
Secretary's honorarium		350		350
Advertising		1,257		–
AGM expenditure		998		782
Audit and accountancy		600		840
		<u> </u>	4,513	<u> </u> 2,502
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES			<u><u>(492)</u></u>	<u><u>1,717</u></u>