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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
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



PERTH & DISTRICT MASTER PLUMBERS' ASSOCIATION
A Constituent Association of the Scottish and Northern Ireland Plumbing
Employers' Federation

E C Miller
Secretary & Treasurer
27 Maple Road
Perth
PH1 1EX
tel 01738 623722
mob 07717 623973
email <sheddie@miller5000.fsnet.co.uk>

27 March 2014

Certification Office for Trade Unions and Employers' Associations
Melrose House
69a George St
Edinburgh
EH2 2JG

Dear Sir

Annual Return Form AR 27

Officers in Post at the end of 2013

The Secretary and Treasurer Mr E C Miller is not as member of the
Association.

Past President Fraser Lawrence

The office of President is vacant.

Members representing the Association on the Committees of the Scottish &
Northern Ireland Plumbing Employers' Federation (SNIPEF) are :

SNIPEF Past President 2012/13 - Fraser Lawrence

SNIPEF Committees 2013/14
Fraser Lawrence – ex officio
Gavin Buist
Gary MacGregor
Robert Masterton

Your faithfully



Edward C Miller
Secretary and Treasurer

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
40				40

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		£	£
	INCOME		
	From Members Subscriptions, levies, etc		3079
	Investment income Interest and dividends (gross)		12
	Bank interest (gross)		12
	Other (specify) <i>3 1/2% W&A STOCK</i>		
	Other income Rents received		
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
	<i>Profit on Dance</i>		525
	TOTAL INCOME		3622
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff	1300	
	Occupancy costs		
	Printing, Stationery, Post	111	
	Telephones		
	Legal and Professional fees	288	
	Miscellaneous (specify)		
	Other charges		
	Bank charges	25	
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations	600	
	Conference and meeting fees	233	
	Expenses - Gift to SWALE President	500	
	Miscellaneous (specify)		
	<i>Golf Outings</i>	320	
	<i>Insurance</i>	177	
	<i>Retired Photographs</i>	100	
	Taxation		
	TOTAL EXPENDITURE		3114
	Surplus/Deficit for year		508
	Amount of fund at beginning of year		14810
	Amount of fund at end of year		15324

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				
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
BOOK AMOUNT at end of period				
Freehold		<input type="text"/>	<input type="text"/>	
Leasehold (50 or more years unexpired)		<input type="text"/>	<input type="text"/>	
Leasehold (less than 50 years unexpired)		<input type="text"/>	<input type="text"/>	
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			3073
From Investments			24
Other Income (including increases by revaluation of assets)			525
Total Income			3622
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			3114
Funds at beginning of year (including reserves)			14810
Funds at end of year (including reserves)			15324
ASSETS			
Fixed Assets			354
Investment Assets			
Other Assets			14970
		Total Assets	
LIABILITIES			
		Total Liabilities	
NET ASSETS (Total Assets less Total Liabilities)			15324

NOTES TO THE ACCOUNTS

(see note 36)

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

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the taxpayer to enter their notes to the accounts.

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><i>[Signature]</i></u> Name: <u>EDWARD C MILNER</u> Date: <u>27 MARCH 2014</u>	Past Chairman's Signature: <u><i>Fraser Lawrence</i></u> (or other official whose position should be stated) Name: <u>FRASER LAWRENCE</u> Date: <u>27-3-14</u>
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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		NO	<input checked="" type="checkbox"/>
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~~

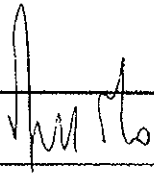
If "No" please explain below.

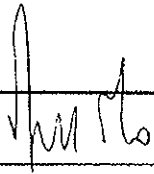
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR27 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 45)

AUDITOR'S REPORT (continued)

We have audited the books and records of the Perth & District Master Plumbers Association for the year ended 31 December 2013. The Association has kept proper accounting records in terms of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and a proper system of control has been maintained over its transactions in accordance with that section.

In our opinion these accounts show a true and fair view of the state of affairs of the Association at 31 December 2013 and of the surplus for the year ended on that date.



Signature(s) of auditor or auditors:		
Name(s):	BELL & COMPANY	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	39 ST. JOHN STREET PERTH PH1 5HQ	
Date:	1/4/14	
Contact name and telephone number:	C. CARNEGIE 01738 632081	

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