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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:

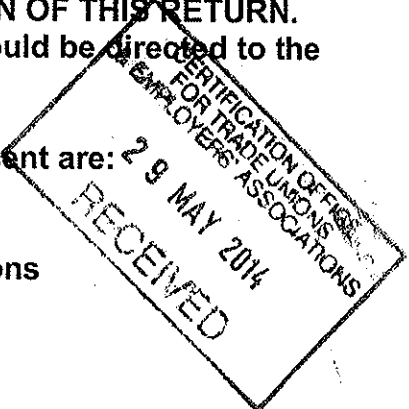
e-mail:

**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: 29 MAY 2014

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



# 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
29				29

## 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
PRESIDENT	MR T. POTTER	MR R. E. SALT	12/2/13
SENIOR VICE PRESIDENT	MR R. E. SALT	MR D. HODGES	12/2/13
JUNIOR VICE PRESIDENT	MR D. HODGES	MR. A. MACKENZIE	12/2/13

LANCASTER, MORECAMBE & SOUTH LAKELAND MASTER PLUMBERS  
ASSOCIATION

YEAR ENDED 31.12.13

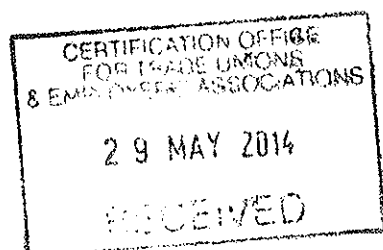
Officers in Post

The following officers were in post at 31<sup>st</sup> December 2013;

President – Mr R.E. Salt

Senior Vice President – Mr D. Hodges

Junior Vice President – Mr A. Mackenzie





# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
1405.	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc		1359.
—	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		4.
	Other income                      Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) <i>Dinner dance</i>		224.
360			1587
<u>1765</u>	<b>TOTAL INCOME</b>		
	<b>EXPENDITURE</b>		
	Administrative expenses		
400	Remuneration and expenses of staff		400
250	Occupancy costs		250
94	Printing, Stationery, Post		13
150	Telephones		150
618	Legal and Professional fees		648
323	Miscellaneous (specify) <i>Annual Dinner</i>		218
28	<i>Insurance</i>		28
—	<i>Prizes engraving</i>		5
13	Other charges                      Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify) <i>Sundries</i> <i>Refreshments</i>		11
16			90
70			1
—	Taxation		
	<b>TOTAL EXPENDITURE</b>		1814
	Surplus/Deficit for year		(227)
1962	Amount of fund at beginning of year		4095
(197)	Amount of fund at end of year		3868.
4292			
4095.			

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 2</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 3</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)

ACCOUNT 4		Fund Account	
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)	

ACCOUNT 5		Fund Account	
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)

ACCOUNT 6		Fund Account	
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)	

ACCOUNT 7		Fund Account	
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<sup>ST</sup> DECEMBER 2013. ]**  
(see notes 19 and 20)

Previous Year		£	£
112.	<b>Fixed Assets</b> (as at page 11)		101.
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £           )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors		
4613	Cash at bank and in hand		4415.
	Stocks of goods		
	Others (specify)		
	<b>Total of other</b>		
	<b>assets</b>		
4725	<b>TOTAL ASSETS</b>		4516
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
630	Accrued expenses		648.
	Provisions		
	Other liabilities		
630	<b>TOTAL LIABILITIES</b>		648
4095	<b>TOTAL ASSETS</b>		3868

# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period		857		857
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:		11		11
Total to end of period		756		756
<b>BOOK AMOUNT at end of period</b>				
Freehold		101		101
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>		101		101

# 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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	<input checked="" type="radio"/> 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>			
<b>Are the shares which are controlled by the association registered in the association's name</b>		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>			
<b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>		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	1359		1359
From Investments	4		4
Other Income (including increases by revaluation of assets)	224		224
<b>Total Income</b>	1587		1587
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1814		1814
<b>Funds at beginning of year</b> (including reserves)	4095		4095
<b>Funds at end of year</b> (including reserves)	3868		3868
<b>ASSETS</b>			
Fixed Assets			101
Investment Assets			4415
Other Assets			
		<b>Total Assets</b>	4516
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	648
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			3868

# NOTES TO THE ACCOUNTS

(see note 36)

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

## LANCASTER, MORECAMBE AND SOUTH LAKELAND MASTER PLUMBERS ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2013

#### 1. ACCOUNTING POLICIES

1. The accounts have been prepared under the historical cost convention.
2. Depreciation on office equipment has been calculated on a reducing balance method at a rate of 10% per annum.
3. Taxation represents the amount of Income Tax at basic rate on the grossed up equivalent of building society interest received.
4. Subscription, levies etc, are taken to revenue in the year in which they become due, other income and investment income are taken to revenue in the year in which they are actually received.

Expenditure and charges are charged against revenue in the year which they are incurred.

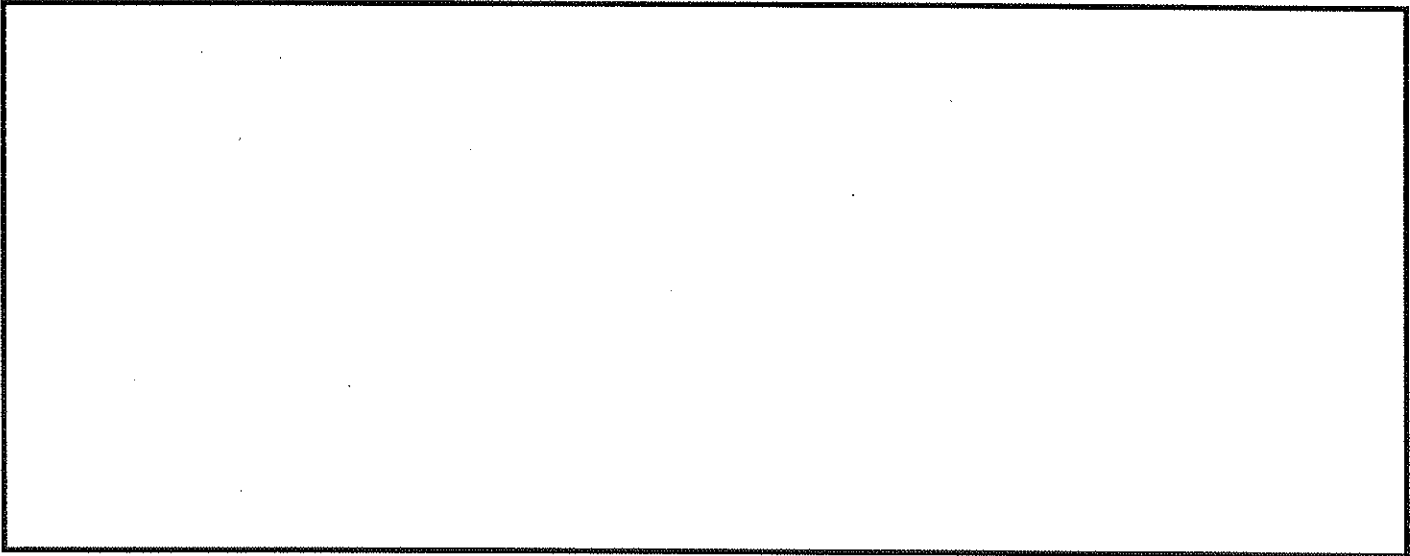
#### 2. FIXED ASSETS SCHEDULE

##### Fixtures and Fittings

Cost or valuation:-	£
At start of year	<u>857</u>
<u>Less:</u> Depreciation – total to end of year	<u>756</u>
Book amount at end of year as per balance sheet	<u>101</u>

# 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: <input checked="" type="checkbox"/> <u></u> Name: <u>MR F.M. PARKER</u>	Chairman's Signature: <input checked="" type="checkbox"/> <u></u> (or other official whose position should be stated) Name: <u>MR. R. E. SALT</u>
Date: <input checked="" type="checkbox"/> <u>27/5/14</u>	Date: <input checked="" type="checkbox"/> <u>27-05-2014</u>

## 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)

COPY OF AUDITORS REPORT ATTACHED

Signature(s) of auditor or auditors:

\*



Name(s):

JEFF BELLAMY

Profession(s) or Calling(s):

F. C. A.

Address(es):

THE CLOSE  
DUGEN SQUARE  
LANCASTER  
LA1 1RS.

Date:

\*

28-5-14

Contact name and telephone number:

01524 67371

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

LANCASTER, MORECAMBE AND SOUTH LAKELAND MASTER PLUMBERS ASSOCIATION

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE LANCASTER, MORECAMBE AND SOUTH LAKELAND MASTER PLUMBERS ASSOCIATION

We have audited the Financial Statements for the year ended 31<sup>st</sup> December 2013 on Pages 4 to 6, which have been prepared under the historical cost convention and accounting policies set out on page 6.

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 auditors' 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 OFFICERS OF THE ASSOCIATION AND AUDITORS

As described on Page 1, the Officers of the Association are responsible for the preparation of Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and the 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.

SCOPE OF THE AUDIT

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 and 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 Officers of the Association; and the overall presentation of the financial statements.

OPINION ON THE FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31st December 2013 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 properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.


OPINION ON OTHER MATTERS

In our opinion the information given in the Report of the Officers of the Association 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 Trade Union and Labour Relations (Consolidation) Act 1992 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 officials' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Officers of the Association were not entitled to prepare the financial statements and the report of the Officers of the Association in accordance with the small companies regime.



JEFF BELLAMY FCA (Senior Statutory Auditor)  
For and on behalf of  
COLMAN WHITTAKER & ROSCOW  
Chartered Accountants  
& Statutory Auditor

The Close  
Queen Square  
Lancaster  
LA1 1RS

28-5-14.....