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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:

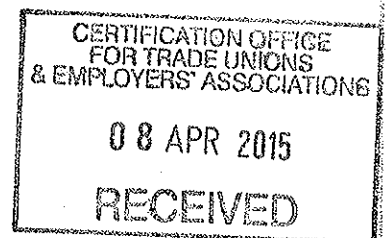
e-mail:

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



Inverness and District Master Plumbers Association

Officers in post at 31 December 2014

**President
Vice President
Secretary
Council Members**

**Mr George Baxter
Mr William MacMillan
Mr Colin Miller
Mr Murray Menzies
Mr Moray Munro**

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
50				50

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		
3,522	From Members Subscriptions, levies, etc	3,747	
538	Investment income Interest and dividends (gross)	59	
700	Bank interest (gross)		
	Sponsorship 2014 Centenary		
4,760	Other income Rents received	3,806	
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
4,760			3,806
	TOTAL INCOME		
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff		
98	Occupancy costs	36	
	Printing, Stationery, Post		
	Telephones		
570	Legal and Professional fees	594	
	Miscellaneous (specify)		
198	Insurance	265	
2,070	Secretarial services	2,070	
2,936		2,936	
	Other charges		
	Bank charges		
	Depreciation		
	Affiliation fees		
100	Donations	100	
	Conference and meeting fees		
115	AGM expenses	131	
69	Miscellaneous (engraving trophies exp)		
682	Deficit on annual dinner	720	
826	Delegates expenses	1,055	
	Presidents jewel		
108	Taxation	12	
4,836	TOTAL EXPENDITURE		4,983
-76	Surplus/Deficit for year		-1,177
19,948	Amount of fund at beginning of year		19,872
19,872	Amount of fund at end of year		18,695

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 31/12/2013
(see notes 19 and 20)

Previous Year		£	£
14,985	Fixed Assets (as at page 11)	14,985	
	Investments (as per analysis on page 13)		
2,408	Quoted (Market value £ 1,965.74)	2,408	
	Unquoted		
17,393	Total Investments	17,393	
	Other Assets		
	Sundry debtors		
1,625	Cash at bank and in hand	6,153	
	Stocks of goods		
	Others (specify)		
16,538	Term Deposit	10,394	
18,163	Total of other assets	16,547	
35,556	TOTAL ASSETS		33,940
19,948	General Fund (Account)	18,695	
	Fund (Account)		
	Fund (Account)		
13,160	Revaluation Reserve	13,160	
	Liabilities		
	Loans		
	Bank overdraft		
108	Tax payable	12	
	Sundry creditors		
2,416	Accrued expenses	2,073	
	Provisions		
	Other liabilities		
35,556	TOTAL LIABILITIES		33,940
35,556	TOTAL ASSETS		33,940

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				14,985
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
BOOK AMOUNT at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				14,985

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) 2992 Lloyds Banking Group Plc Ordinary 10p shares	2,408
	TOTAL QUOTED (as Balance Sheet)	2,408
	*Market Value of Quoted Investments	2,257
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"/>	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
If NO, please state the names of the persons in whom the shares controlled by the association are registered.		<input type="checkbox"/>	NO
COMPANY NAME N/A	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
If NO, state the names of the persons in whom the shares controlled by the association are registered.		<input type="checkbox"/>	NO
COMPANY NAME N/A	NAMES OF SHAREHOLDERS		

New information for 2014-15: 1. The 2014-15 tax year is the first year in which the rules on the taxation of investment income have been amended. 2. The 2014-15 tax year is the first year in which the rules on the taxation of investment income have been amended. 3. The 2014-15 tax year is the first year in which the rules on the taxation of investment income have been amended.

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	3,747		3,747
From Investments	59		59
Other Income (including increases by revaluation of assets)			
Total Income	3,806		3,806
EXPENDITURE (including decreases by revaluation of assets)	4,983		4,983
Total Expenditure	4,983		4,983
Funds at beginning of year (including reserves)	33,032		33,032
Funds at end of year (including reserves)	31,855		31,855
ASSETS			
Fixed Assets			14,985
Investment Assets			2,408
Other Assets			16,547
		Total Assets	33,940
LIABILITIES		Total Liabilities	2,085
NET ASSETS (Total Assets less Total Liabilities)			31,855

NOTES TO THE ACCOUNTS

(see note 36)

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

Accounting Convention

The financial statements are prepared under the historical cost convention.

Jewels

The President's and Vice President's Jewels are included at valuation.

Cash Flow Statement

The Association has taken advantage of the exemption conferred by Financial Reporting Standard 1 and has not prepared a cash flow statement for the year.


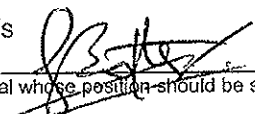
ACCOUNTING POLICIES

(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>COLIN MILLER</u> Date: <u>26/02/2015</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>GEORGE BAXTER</u> Date: <u>26/02/2015</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	<input type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input 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

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

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

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 Inverness & Northern District Master Plumbers Association for the year ended 31 December 2012 which comprise the Income and Expenditure account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members as a body, and our audit work has been undertaken so that we might state to the members those matters we are required to state to them in our 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the officials and auditors

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

In preparing the financial statements the committee members are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the Association will continue in operation.

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.

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 members; and the overall presentation of the 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; and
- The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and with the Trade Union and Labour Relations (Consolidation) Act 1992.

Signature(s) of auditor or auditors:	<i>FKF Accounting Ltd</i>	
Name(s):	FKF Accounting Ltd	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	Metropolitan House High Street Inverness IV1 1HT	
Date:	26/02/2013	
Contact name and telephone number:	Colin Gray 01463 239100	

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