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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

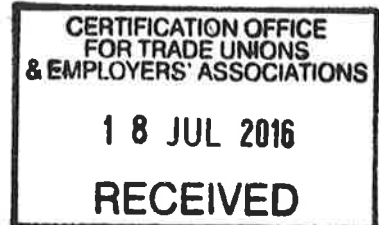
Name of Employers' Association:	Electrical Contractors' Association
Year ended:	2015
List No:	120E
Head or Main Office:	Lincoln House 137-143 Hammersmith Road London W14 0QL
Website address (if available)	www.eca.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	Martyn Burnley
Contact name for queries regarding the completion of this return:	Martyn Burnley
Telephone Number:	01732 471710
e-mail:	Martyn.Burnley@eca.co.uk

**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



**List of all ECA officers in post at the end of the year 31 December 2015**

<b>Title of Office</b>	<b>Name of Officer</b>
President	Andy Basham
Senior Vice President	David Kieft
Vice President	Mike Smith
Immediate Past President	Philip Fagg

# 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
<b>2,727</b>	<b>22</b>	<b>34</b>	-	<b>2,783</b>

## 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
Vice President		Mike Smith	13 May 2015

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc	3,932,060	
	Investment income    Interest and dividends (gross)	1,125,081	
	Bank interest (gross)	51,428	
	Other (specify) Statute Barred Stamps	78,559	
			5,187,128
	Other income            Rents received	235,144	
	Insurance commission	17,228,527	
	Consultancy fees		
	Health & Safety	870,990	
	Miscellaneous receipts (specify)		
	Loss on sale of fixed assets	(86,311)	
	Unrealised (loss)/profit on investments	(647,293)	
	Profit on sale of current asset investments	525,973	
	Share of profits in equity accounted undertakings	720,338	18,847,368
			24,034,496
	<b>TOTAL INCOME</b>		
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	7,499,572	
	Occupancy costs		
	Printing, Stationery, Post		
	Telephones	17,124,762	
	Legal and Professional fees		
	Miscellaneous (specify)		
			24,624,334
	Other charges            Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees		
	Expenses		
	Miscellaneous (specify) Pension Scheme		(128,064)
	Taxation		(321,026)
	<b>TOTAL EXPENDITURE</b>		24,175,244
	Surplus/Deficit for year		(140,748)
	Amount of fund at beginning of year	(after adjustment)	50,599,912

		for	
		FRS102)	
	Amount of fund at end of year		50,459,164

## 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)

<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)	





## FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	3,907,416	1,794,437	20,290	5,722,773
Additions during period	-	620,222	-	620,222
Less: Disposals during period	-	(412,998)	-	(412,998)
Less: DEPRECIATION:	(806,409)	(1,239,299)	(20,920)	(2,066,628)
Total to end of period				
<b>BOOK AMOUNT</b> at end of period	3,101,007	762,362	-	3,863,369
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>	3,101,007	762,382	-	3,863,369

# 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) Unitised Investments	40,504,419
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>40,504,419</b>
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	ESCA Estates Ltd	9,941,969
	Bluesky Trustees Co Ltd	50
	Certsure	428,000
Investment Properties	2,591,134	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>12,961,153</b>
	*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	
If YES name the relevant companies:			
COMPANY NAME  See Note 14	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	
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	3,932,060		3,932,060
From Investments	1,255,068		1,255,068
Other Income (including increases by revaluation of assets)	18,847,368		18,847,368
<b>Total Income</b>	24,034,496		24,034,496
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	24,175,244		24,175,244
<b>Funds at beginning of year</b> (including reserves)	50,599,912		50,599,912
<b>Funds at end of year</b> (including reserves)	50,459,164		50,459,164
<b>ASSETS</b>			
Fixed Assets			3,863,369
Investment Assets			53,465,572
Other Assets			33,329,113
		<b>Total Assets</b>	90,658,054
<b>LIABILITIES</b>		<b>Total Liabilities</b>	40,198,890
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			50,459,164

# NOTES TO THE ACCOUNTS

(see note 36)

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

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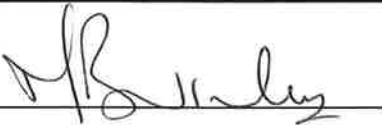
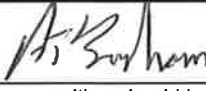
# ACCOUNTING POLICIES

(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>M. Burnlow</u> Date: <u>08/07/16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: _____ Date: <u>08/07/16</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)

SEE ATTACHED DOCUMENT



# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	HAYSMACINTYRE	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	26 RED LION SQUARE LONDON SW1R 4AG	
Date:	13 JULY 2016	
Contact name and telephone number:	SIMON WILKS 020 7969 5525	

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

## **INDEPENDENT AUDITORS' REPORT TO THE ELECTRICAL CONTRACTORS' ASSOCIATION**

We have audited the attached financial statements of The Electrical Contractors' Association for the year ended 31 December 2015 which comprise the Consolidated Income Statement, the Consolidated Statement of Financial Position, the Association Statement of Financial Position, the Statement of Cash Flows, 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, 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 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 as a body, for our audit work, for this report, or for the opinions formed.

### **Respective responsibilities of directors and auditors**

The Council's 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).

The council members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and to enable them to ensure that the financial statements comply with applicable law and the United Kingdom Accounting Standards. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standard 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 applicable law, United Kingdom Accounting Standard and the Industrial Relation (NI) Order 1002. We also report to you if, in our opinion, the Council's Report or Strategic Report of the Council is not consistent with the financial statements, if 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 directors' remuneration and transactions with the Association is not disclosed.

### **Basis of opinion**


We conducted our audit in accordance with the 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 directors 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 consider 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 Group and the Association's affairs as at 31 December 2015 and of the group result for the year then ended;
- have been properly prepared in accordance with applicable law, United Kingdom Accounting Standards and the Trade Union and Labour Relations (Consolidation) Act 1992; and
- the information given in the Report of the Council and Strategic Report of the Council if consistent with the financial statements.

  
Haymacintyre  
Chartered Accountants  
Registered Auditors

26 Red Lion Square  
London  
WC1R 4AG

Date: 13 July 2016