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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:

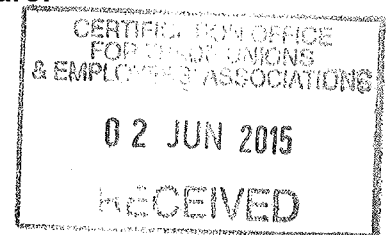
e-mail:

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



LANCASTER, MORECAMBE & SOUTH LAKELAND MASTER PLUMBERS
ASSOCIATION

YEAR ENDED 31.12.14

Officers in Post

The following officers were in post at 31st December 2014;

President – Mr R.E. Salt
Senior Vice President – Mr D. Hodges
Junior Vice President – Mr A. Mackenzie

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
28.				28.

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		£	£
1359	INCOME		
	From Members Subscriptions, levies, etc		1385.
4	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)		10
224.	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) <i>Dinner Dance</i>		190
1587			1585.
	TOTAL INCOME		
	EXPENDITURE		
	Administrative expenses		
400	Remuneration and expenses of staff		400
250	Occupancy costs		250
13	Printing, Stationery, Post		50
150	Telephones		150
648	Legal and Professional fees		667
	Miscellaneous (specify)		
218	<i>Annual Dinner</i>		337
28	<i>Insurance</i>		28
5	<i>Prizes/Engraving</i>		
	Other charges		
11	Bank charges		10
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees		
	Expenses		
90	Miscellaneous (specify)		85.
	<i>Refreshments</i>		
	Taxation		2.
	TOTAL EXPENDITURE		1979.
	Surplus/Deficit for year		(394)
	Amount of fund at beginning of year		3868
	Amount of fund at end of year		3474

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		857		857
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:		10		10
Total to end of period		766		766
BOOK AMOUNT at end of period		91		91
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
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	1385		1385
From Investments	10		10
Other Income (including increases by revaluation of assets) £1886,096	190		190
Total Income	1585		1585
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	1979		1979
Funds at beginning of year (including reserves)	3868		3868
Funds at end of year (including reserves)	3474		3474
ASSETS			
Fixed Assets			91
Investment Assets			4050
Other Assets			
		Total Assets	4141
LIABILITIES		Total Liabilities	667
NET ASSETS (Total Assets less Total Liabilities)			3474

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 2014

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.

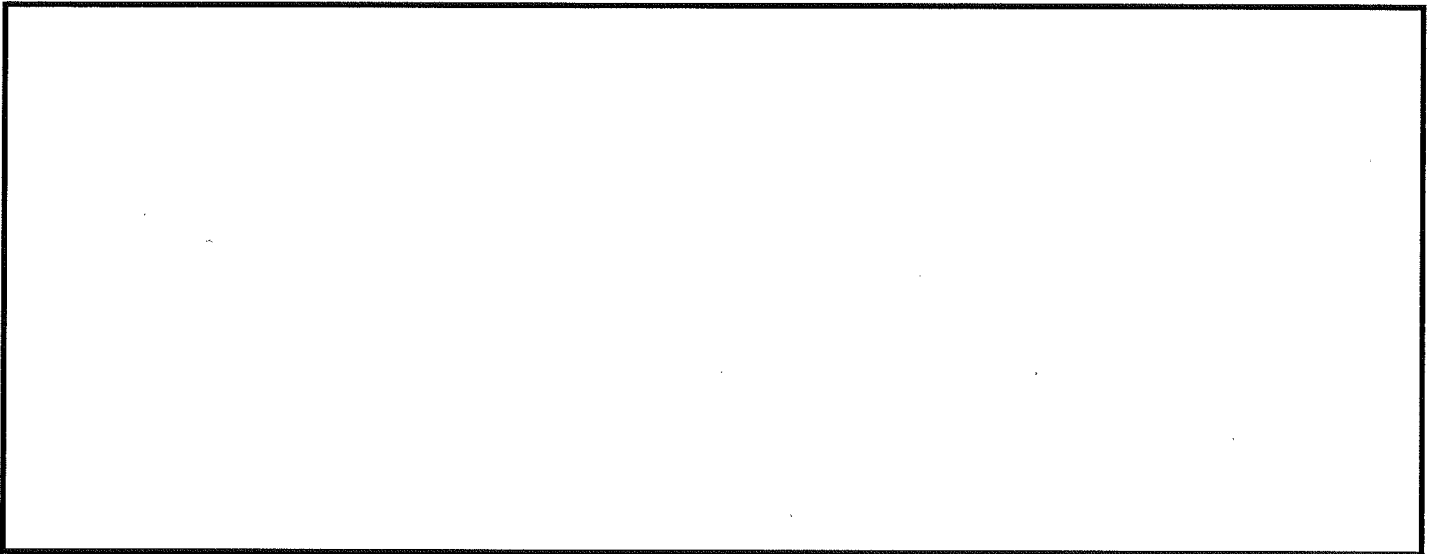
2. FIXED ASSETS SCHEDULE

Fixtures and Fittings

Cost or valuation:-	£
At start of year	<u>857</u>
<u>Less:</u> Depreciation – total to end of year	<u>766</u>
Book amount at end of year as per balance sheet	<u>91</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: <u></u> Name: <u>MR F.M. PARKER</u> Date: <u>28/5/15</u>	<small>IMMEDIATE PAST PRESIDENT</small> Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>MR R.E. SALT</u> Date: <u>28-5-2015</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 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 83 and 84)

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 83)

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 rule 83)

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 85)

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
GROVE SQUARE
LANCASTER
LA1 1RS

Date:

28/5/15

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 31st December 2014 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 2014 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.

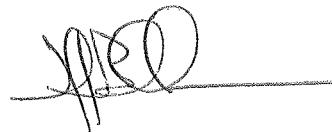
OPINION ON OTHER MATTERS

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
CWR
Chartered Accountants
& Statutory Auditor

The Close
Queen Square
Lancaster
LA1 1RS

28/5/15