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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	THE CONSTRUCTION PLANT-HIRE ASSOCIATION
Year ended:	30 JUNE 2015
List No:	113E
Head or Main Office:	27/28 NEWBURY STREET BARBICAN LONDON EC1A 7HU
Website address (if available)	WWW.CPA.UK.NET
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:	COLIN WOOD
Contact name for queries regarding the completion of this return:	JUDITH JEWISS
Telephone Number:	01322 275335
e-mail:	J.JEWISS@BARNESROFFE.COM

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



Office Bearers for the Construction Plant-hire Association

President

Mr R Collins
Lower Sutton Farm
Chelmarsh
Bridgnorth
Shropshire
WV16 6BQ

Past President

Mr D Griffin
11 Aldenham Avenue
Radlett
Hertfordshire
WD7 8HX

Life Member

Mr W H Law
AGD Equipment Ltd
Avonbrook House
198 Masons Road
Stratford Enterprise Park
Stratford-upon-Avon
Warwickshire
CV37 9LQ

Chairman

Mr B Jones
Delyn Consultants Ltd
18 Delyn
Nant Parc
Johnstown
Wrexham
LL14 1UY

Vice Chairman

Mr G Millar
QTS Group
Rench Farm
Drumclog
South Lanarkshire
ML10 6QJ

Chief Executive

Mr C Wood
CPA
27/28 Newbury Street
Barbican
London
EC1A 7HU

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
1,535	9	1	5	1,550

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			
975,326	From Members	Subscriptions, levies, etc	1,056,413	
4,950		Entrance fees	6,900	
980,276				1,063,313
44,255	Investment income	Interest and dividends (gross)		
		Bank interest (gross)	39,926	
		Other (specify)		39,926
	Other income	Rents received		
		Insurance commission		
1,570		Consultancy fees	7,082	
18,767		Publications/Seminars	19,847	
5,975		Miscellaneous receipts (specify)	6,605	
63,977		Entrance fees forfeited	83,726	
		Training grants received		117,260
90,289				
1,114,820	TOTAL INCOME			1,220,499
	EXPENDITURE			
	Administrative expenses			
599,719		Remuneration and expenses of staff	648,850	
48,768		Occupancy costs	46,804	
		Printing, Stationery, Post		
50,343		Telephones		
183,172		Legal and Professional fees	38,435	
		Miscellaneous (specify)	199,417	
		Travel, meetings, publicity, adverts, general		
1,250	Other charges	Bank charges	1,541	
8,400		Depreciation	9,438	
		Sums written off		
		Affiliation fees		
1,566		Donations		
666		Conference and meeting fees	1,875	
		Expenses	1,048	
6,901		Miscellaneous (specify)		
8,755		Bad debts, computer exp, leasing/maint office equip	6,332	
		Staff training, subscriptions to other assocns	8,124	
39,240	Taxation		53,402	
948,780	TOTAL EXPENDITURE			1,015,266
166,040	Surplus/Deficit for year			205,233
2,211,416	Amount of fund at beginning of year			2,377,456
2,377,456	Amount of fund at end of year			2,582,689

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	803,853	13,106	3,668	820,627
Additions during period	-	-	-	-
Less: Disposals during period	-	-	-	-
Less: DEPRECIATION:				
Total to end of period	-	(5,770)	(3,668)	(9,438)
BOOK AMOUNT at end of period	803,853	7,336	-	811,189
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET	803,853	7,336	-	811,189

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?		<input checked="" type="checkbox"/> YES	<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 checked="" type="checkbox"/> YES	<input type="checkbox"/> 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?		<input checked="" type="checkbox"/> YES	<input type="checkbox"/> 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	1,063,313		1,063,313
From Investments	39,926		39,926
Other Income (including increases by revaluation of assets)	117,260		117,260
Total Income	1,220,499		1,220,499
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	1,015,266		1,015,266
Funds at beginning of year (including reserves)	2,377,456		2,377,456
Funds at end of year (including reserves)	2,582,689		2,582,689
ASSETS			
Fixed Assets			811,189
Investment Assets			-
Other Assets			2,072,833
		Total Assets	2,884,022
LIABILITIES		Total Liabilities	(301,333)
NET ASSETS (Total Assets less Total Liabilities)			2,582,689

NOTES TO THE ACCOUNTS

(see note 36)

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

SEE ATTACHED

ACCOUNTING POLICIES

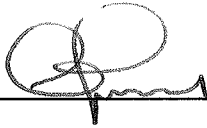
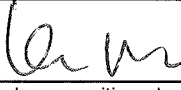
(see notes 37 and 38)

SEE ATTACHED

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 Wood</u> Date: <u>6 Nov 2015</u>	Director's Signature: <u></u> (or other official whose position should be stated) Name: <u>Kevin Minton</u> Date: <u>6 Nov 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	✓	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)

THE CONSTRUCTION PLANT-HIRE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

The Construction Plant-hire Association
Statement of Council Members' Responsibilities
For the year ended 30 June 2015

The Council Members are responsible for the Financial Statements prepared for each financial year. These Statements must give a true and fair view of the state of affairs of the Association and of the income and expenditure of the Association for the respective period; in the preparation of these Financial Statements, the Council Members are required to:

- * select suitable accounting policies for application to the Financial Statements
- * approve estimates and make judgements that are reasonable and prudent, and
- * ensure that the Financial Statements are prepared on a going concern basis.

The Council Members are also responsible for:

- * ensuring that accounting records are maintained in respect of its transactions, assets, and liabilities, and for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- * preparing budgeted income and expenditure statements prior to each new financial year

The Association's Chief Executive has a duty to Council Members to keep the Council Members fully advised and to provide sufficient information to satisfy those requirements stated above and to act upon the requirements and information in the management of the Construction Plant-hire Association.

Report of the Auditors
To the Members of
The Construction Plant-hire Association
For the year ended 30 June 2015

We have audited the Financial Statements on pages 3 to 8 which have been prepared under the historical cost convention and the accounting policies on page 5.

This report is made solely to the Association's members, as a body. Our audit has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's 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.

As described on page 1, the Members of the Association's Council are responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

Scope and Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures relevant in the Financial Statements. It also includes an assessment of the significant estimates and judgements made by the Association's Council Members 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 considered 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 the information in the Financial Statements.

Opinion

In our opinion, the Financial Statements give a true and fair view of the state of the affairs of the Association as at the 30 June 2015.



Mario Ciantanni (Senior statutory auditor)
for and on behalf of
Barnes Roffe LLP
Chartered Accountants
Statutory Auditor
Charles Lake House
Claire Causeway
Crossways Business Park
Dartford
Kent
DA2 6QA


Date: 24.07.2015.


The Construction Plant-hire Association

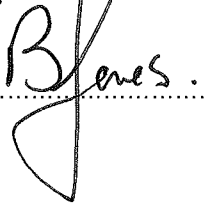
BALANCE SHEET
AS AT 30 JUNE 2015

	Notes	2015		2014	
		£	£	£	£
Tangible Fixed Assets	3		811,189		820,627
Current Assets					
Stock		-		-	
Debtors	4	73,088		64,915	
Cash at bank and in hand		<u>1,999,745</u>		<u>1,771,938</u>	
		<u>2,072,833</u>		<u>1,836,853</u>	
Current Liabilities					
Creditors and accruals	5	167,823		153,459	
Other creditors	6	<u>133,510</u>		<u>126,565</u>	
		<u>301,333</u>		<u>280,024</u>	
Net Current Assets			1,771,500		1,556,829
Net Assets			<u>£ 2,582,689</u>		<u>£ 2,377,456</u>
Financed by:					
Reserves	7		<u>£ 2,582,689</u>		<u>£ 2,377,456</u>

THESE ACCOUNTS WERE APPROVED BY THE COUNCIL ON 13th October 2015


.....
Chief Executive - C Wood


.....
President - R Collins


.....
Chairman - B Jones

The Construction Plant-hire Association
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2015

	Notes	2015		2014	
		£	£	£	£
Income:					
Subscription income			1,056,413		975,326
Entrance fees			6,900		4,950
			1,063,313		980,276
Other Income net of Expenditure:					
Surplus on sale of publications		7,082		1,570	
Entrance deposits forfeited		6,605		5,975	
Investment income receivable (gross)		39,926		44,255	
Training grants receivable		83,726		63,977	
Miscellaneous income		19,847		18,767	
			157,186		134,544
			1,220,499		1,114,820
Expenditure:					
Rates		22,015		21,527	
Cleaning		6,662		6,340	
Maintenance of premises		1,808		2,666	
Insurance		11,995		10,899	
Light, heat and water		4,324		7,336	
Depreciation		9,438		8,400	
Leasing and maintenance of office equipment		909		1,164	
Computer expenses		5,409		8,936	
Salaries (including temporary staff)		467,746		420,653	
Social security costs		54,895		55,964	
Pensions and other staff costs	8	126,209		123,102	
Travelling, meetings and entertaining		48,029		48,503	
Postage and telephone	9	16,283		14,043	
Printing and stationery		6,158		7,437	
Publicity, advertising and marketing		126,291		107,688	
Bad debts		14		(3,199)	
Annual general meeting expenses		1,875		1,566	
General expenses		1,048		666	
Subscriptions to other associations	10	7,466		8,755	
Legal and professional charges	11	34,285		45,844	
Audit fee		3,750		3,750	
Bank charges		1,541		1,250	
Staff training		658		0	
Legal advisory service		400		749	
Contingency Fund		2,656		5,501	
			961,864		909,540
Surplus before taxation			258,635		205,280
Taxation payable	2		(53,402)		(39,240)
Surplus after taxation	7		£ 205,233		£ 166,040

There have been no acquisitions or discontinued operations during the current or preceding year.

There are no other gains or losses to be recognised other than those included in the income and expenditure account.

The Construction Plant-hire Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

1. Accounting Policies

Accounting convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises revenue recognised by the Association in respect of subscriptions received and goods and services supplied exclusive of Value Added Tax and trade discounts.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following bases:-

Computer equipment	- 3 years
Office equipment and furniture	- 2 - 4 years
Land and Buildings	- Not provided

The directors consider that the land and buildings held have an indefinite useful life and therefore believe that systematic annual depreciation would be inappropriate.

Pension costs

Retirement benefits to employees are funded by contributions from the Association into a money purchase scheme. Payments into the scheme are charged to the Income and Expenditure account over the periods benefiting from employees' services.

Leases

Rentals paid under operating leases are charged against income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all the timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation. A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities are calculated at current tax rates.

Grants Receivable

Government grants are treated as deferred income and released to the income and expenditure account over the period to which they relate.

2. Taxation

	2015 £	2014 £
Corporation tax	53,402	39,240
	<u>£ 53,402</u>	<u>£ 39,240</u>

There are no future factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 20% (2014: - 20%).

There were no factors that may affect future tax charges.

The Construction Plant-hire Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

3. Tangible Fixed Assets

	Land and Buildings £	Computer equipment £	Office equipment and furniture £	Total £
Cost				
At 1 July 2014	803,853	34,036	35,575	873,464
Additions	-	-	-	-
Disposals	-	(16,367)	(5,072)	(21,439)
	<u>£ 803,853</u>	<u>£ 17,669</u>	<u>£ 30,503</u>	<u>£ 852,025</u>
Depreciation				
At 1 July 2014	-	30,368	22,469	52,837
Charge for year	-	3,668	5,770	9,438
Disposals	-	(16,367)	(5,072)	(21,439)
	<u>-</u>	<u>£ 17,669</u>	<u>£ 23,167</u>	<u>£ 40,836</u>
Net Book Value				
At 30 June 2015	<u>£ 803,853</u>	<u>-£ 0</u>	<u>£ 7,336</u>	<u>£ 811,189</u>
At 30 June 2014	<u>£ 803,853</u>	<u>£ 3,668</u>	<u>£ 13,106</u>	<u>£ 820,627</u>

4. Debtors and Prepayments

	2015 £	2014 £
Trade debtors (net)	18,987	9,020
Other debtors	31,500	25,926
Prepayments	8,760	11,511
VAT recoverable	13,841	18,458
	<u>£ 73,088</u>	<u>£ 64,915</u>

5. Creditors and Accruals

	2015 £	2014 £
Amounts falling due under one year		
Bank overdraft	-	-
Trade creditors	10,696	9,913
Sundry creditors	54,749	53,395
Special Interest Groups	24,599	25,034
Accruals	7,907	9,110
PAYE	16,470	16,767
Corporation Tax	53,402	39,240
	<u>£ 167,823</u>	<u>£ 153,459</u>

The Construction Plant-hire Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

6.	Entrance Deposits	2015	2014
		£	£
	Balances at 01.07.2014	126,565	122,590
	New applications received	13,550	9,950
	Deposits refunded	-	-
	Entrance deposits forfeited and credited to income	(6,605)	(5,975)
	Balances at 30.06.2015	£ 133,510	£ 126,565

7.	Reconciliation of Movement on Members Funds	2015	2014
		£	£
	Opening members funds at 1 July 2014	2,377,456	2,211,416
	Surplus for the financial year after taxation	205,233	166,040
	Members funds at 30 June 2015	£ 2,582,689	£ 2,377,456

8.	Pensions and Other Staff Costs	2015	2014
		£	£
	Premiums paid to the CPA Group Personal Pension Plan (Norwich Union/Aviva)	86,834	85,262
	Employment related insurances etc.	39,375	37,840
		£ 126,209	£ 123,102

The Association operates one pension scheme for its employees:

The current scheme with Norwich Union/Aviva is known as The CPA Group Personal Pension Plan. It provides benefits on a money purchase basis which depends on the level of contributions paid and the investment returns achieved. Contributions to this plan from CPA are charged to the Income and Expenditure Account and are based on a percentage of employees' salaries.

9.	Postage and Telephone	2015	2014
		£	£
	Postage and carriage	7,240	5,856
	Telephone and communications	9,043	8,187
		£ 16,283	£ 14,043

The Construction Plant-hire Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

10.	Subscriptions to Other Associations	2015 £	2014 £
	Freight Transport Association	471	232
	British Standards Institution	567	141
	European Rental Association	4,477	5,622
	Construction Product Association	1,752	2,660
	Sundry other subscriptions	200	100
		£ 7,466	£ 8,755
11.	Legal and Professional Charges	2015 £	2014 £
	Legal fees	3,463	2,875
	Accountancy and bookkeeping services	3,806	4,050
	Consultancy fees	27,017	38,919
		£ 34,286	£ 45,844

12 RAIL PLANT ASSOCIATION LIMITED

The Rail Plant Association Limited, which was incorporated on the 27 September 1999, being a company limited by guarantee and not having a share capital, is administered by The Construction Plant-hire Association. The Accounts of The Rail Plant Association Limited, covering the year to 31 December 2014, resulted in a net profit, after taxation of £204 (2013: £807).

The capital and reserves as at 31 December 2014 amounted to £139,538 (2013: £139,335).