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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

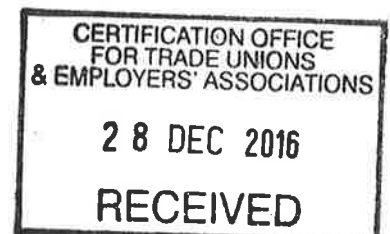
Name of Employers' Association:	THE CONSTRUCTION PLANT-HIRE ASSOCIATION
Year ended:	30 JUNE 2016
List No:	113E
Head or Main Office:	27/28 NEWBURY STREET BARBICAN LONDON EC1A 7HU
Website address (if available)	WWW.CPA.UK.NET
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	COLIN WOOD
Contact name for queries regarding the completion of this return:	PHILIP JAHN
Telephone Number:	01322 275335
e-mail:	P.JAHN@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

President

R Collins

Immediate Past President

D D Griffin

Chairman

B Jones

Mr R Collins was re-elected as President of the Association at the Annual General Meeting held in London EC1 on Tuesday 13th October 2015. Mr B Jones was re-elected Chairman of the Council at the Council Meeting held immediately following the AGM.

Council

Region

South East	D Daly	Select Plant Hire Ltd
Southern Counties	I Gordon	Sir Robert McAlpine
Greater London	Vacant	
East Anglia	B D Chapman	W R Chapman & Son
East Midlands	D Simmons	Sinbad Plant Ltd
West Midlands	P Allman	Hawk Plant Hire Ltd
North West	D Morgan	D Morgan Plc
Northern Counties	J Hewitt	J Hewitt Crane Hire Ltd
Scotland	G Millar	QTS Group
South Eastern Counties	S Cormack	Speedy Services
South West	S Dhaliwal	Ashtead Plant Hire Co Limited
Wales	Vacant	
Yorkshire	D Holder	HTC Wolffkran Ltd

Co-Opted

Trevor Gamble	CPCS Chairman
Graham Pirson/Mark Farnsworth	RPA Chairman
Steve Corcoran	Ardent Hire Solutions
Gordon MacKay	Mackay Plant Hire Ltd
Adrian Murphy	Hewden

Association Staff

Chief Executive	Colin Wood
Director	Kevin Minton
Manager (Legal)	David Smith
Manager (Training, Safety & Technical)	Haydn Steele
Manager (Communications)	Adam Godwin
Manager (Technical Development)	Peter Brown
Manager (Office & Membership)	Lisa Godwin
Accounts Administrator	Siva Subramaniam
Membership Support	Olwen O'Dowd and Louise Rider

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
1,596	11	2	5	1,614

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		
1,056,413	From Members	Subscriptions, levies, etc	1,106,992
6,900		Entrance fees	6,450
1,063,313			1,113,442
39,926	Investment income	Interest and dividends (gross)	
		Bank interest (gross)	30,914
		Other (specify)	
			30,914
	Other income	Rents received	
		Insurance commission	
7,082		Consultancy fees	10,418
19,847		Publications/Seminars	21,513
6,605		Miscellaneous receipts (specify)	6,465
83,726		Entrance fees forfeited	55,210
		Training grants received	
			93,606
117,260			
1,220,499		TOTAL INCOME	1,237,962
	EXPENDITURE		
	Administrative expenses		
648,850		Remuneration and expenses of staff	655,916
46,804		Occupancy costs	48,316
		Printing, Stationery, Post	
		Telephones	
38,435		Legal and Professional fees	33,988
199,417		Miscellaneous (specify)	224,424
		Travel, meetings, publicity, adverts, general	
	Other charges	Bank charges	1,693
1,541		Depreciation	4,614
9,438		Sums written off	
		Affiliation fees	
		Donations	
1,875		Conference and meeting fees	1,991
1,048		Expenses	827
		Miscellaneous (specify)	
6,332		Bad debts, computer exp, leasing/maint office equip	11,037
8,124		Staff training, subscriptions to other assocns	6,378
	Taxation		50,504
53,402			
1,015,266		TOTAL EXPENDITURE	1,039,688
205,233		Surplus/Deficit for year	198,274
2,377,456		Amount of fund at beginning of year	2,582,689
2,582,689		Amount of fund at end of year	2,780,963

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	7,336	-	811,189
Additions during period	-	-	-	-
Less: Disposals during period	-	-	-	-
Less: DEPRECIATION:				
Total to end of period	-	(4,614)	-	(4,614)
BOOK AMOUNT at end of period	803,853	2,722	-	806,575
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	1,113,422		1,113,422
From Investments	30,914		30,914
Other Income (including increases by revaluation of assets)	93,606		93,606
Total Income	1,237,962		1,237,962
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	1,039,688		1,039,688
Funds at beginning of year (including reserves)	2,582,689		2,582,689
Funds at end of year (including reserves)	2,780,963		2,780,963
ASSETS			
Fixed Assets			806,575
Investment Assets			-
Other Assets			2,380,904
		Total Assets	3,187,479
LIABILITIES		Total Liabilities	(406,516)
NET ASSETS (Total Assets less Total Liabilities)			2,780,963

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


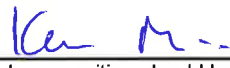
(see notes 37 and 38)

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>13.12.16</u>	Director's Signature: <u></u> (or other official whose position should be stated) Name: <u>Kevin Minton</u> Date: <u>13-12-16</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES		NO	<input checked="" type="checkbox"/>
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)

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Signature(s) of auditor or auditors:		
Name(s):	Barnes Roffe LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Charles Lake House Claire Causeway Crossways Business Park Dartford, Kent DA2 6QA	
Date:	21.12.2016	
Contact name and telephone number:	Philip Jahn 01322 275335	

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

THE CONSTRUCTION PLANT-HIRE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

The Construction Plant-hire Association
Statement of Council Members' Responsibilities
For the year ended 30 June 2016

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 2016

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 2016.



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: 17 October 2016.


The Construction Plant-hire Association


BALANCE SHEET
AS AT 30 JUNE 2016

	Notes	2016		2015	
		£	£	£	£
Tangible Fixed Assets	3		806,575		811,189
Current Assets					
Stock		-		-	
Debtors	4	74,070		73,088	
Cash at bank and in hand		<u>2,306,834</u>		<u>1,999,745</u>	
		<u>2,380,904</u>		<u>2,072,833</u>	
Current Liabilities					
Creditors and accruals	5	266,471		167,823	
Other creditors	6	<u>140,045</u>		<u>133,510</u>	
		<u>406,516</u>		<u>301,333</u>	
Net Current Assets			1,974,388		1,771,500
Net Assets			<u>£ 2,780,963</u>		<u>£ 2,582,689</u>
Financed by:					
Reserves	7		<u>£ 2,780,963</u>		<u>£ 2,582,689</u>

THESE ACCOUNTS WERE APPROVED BY THE COUNCIL ON 11.10.2016

✓ 
.....
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 2016

	Notes	2016		2015	
		£	£	£	£
Income:					
Subscription income			1,106,992		1,056,413
Entrance fees			6,450		6,900
			<u>1,113,442</u>		<u>1,063,313</u>
Other Income net of Expenditure:					
Surplus on sale of publications		10,418		7,082	
Entrance deposits forfeited		6,465		6,605	
Investment income receivable (gross)		30,914		39,926	
Training grants receivable		55,210		83,726	
Miscellaneous income		19,084		19,847	
Conference income		2,429		-	
			<u>124,520</u>		<u>157,186</u>
			<u>1,237,962</u>		<u>1,220,499</u>
Expenditure:					
Rates		22,436		22,015	
Cleaning		6,816		6,662	
Maintenance of premises		4,759		1,808	
Insurance		10,442		11,995	
Light, heat and water		3,863		4,324	
Depreciation		4,614		9,438	
Leasing and maintenance of office equipment		-		909	
Computer expenses		11,018		5,409	
Salaries (including temporary staff)		480,892		467,746	
Social security costs		55,414		54,895	
Pensions and other staff costs	8	119,610		126,209	
Travelling, meetings and entertaining		55,185		48,029	
Postage and telephone	9	17,202		16,283	
Printing and stationery		15,103		6,158	
Publicity, advertising and marketing		131,851		126,291	
Bad debts		19		14	
Annual general meeting expenses		1,991		1,875	
General expenses		827		1,048	
Subscriptions to other associations	10	5,903		7,466	
Legal and professional charges	11	29,678		34,285	
Audit fee		3,750		3,750	
Bank charges		1,693		1,541	
Staff training		475		658	
Legal advisory service		560		400	
Contingency Fund		5,083		2,656	
			<u>989,184</u>		<u>961,864</u>
Surplus before taxation			<u>248,778</u>		<u>258,635</u>
Taxation payable	2		(50,504)		(53,402)
Surplus after taxation	7		<u>£ 198,274</u>		<u>£ 205,233</u>

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 2016

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

	2016 £	2015 £
Corporation tax	50,504	53,402
	<u>£ 50,504</u>	<u>£ 53,402</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% (2015: - 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 2016

3. Tangible Fixed Assets

	Land and Buildings £	Computer equipment £	Office equipment and furniture £	Total £
Cost				
At 1 July 2015	803,853	17,669	30,503	852,025
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 June 2016	<u>£ 803,853</u>	<u>£ 17,669</u>	<u>£ 30,503</u>	<u>£ 852,025</u>
Depreciation				
At 1 July 2015	-	17,669	23,167	40,836
Charge for year	-	-	4,614	4,614
Disposals	-	-	-	-
At 30 June 2016	<u>-</u>	<u>£ 17,669</u>	<u>£ 27,781</u>	<u>£ 45,450</u>
Net Book Value				
At 30 June 2016	<u>£ 803,853</u>	<u>£ -</u>	<u>£ 2,722</u>	<u>£ 806,575</u>
At 30 June 2015	<u>£ 803,853</u>	<u>£ -</u>	<u>£ 7,336</u>	<u>£ 811,189</u>

4. Debtors and Prepayments

	2016 £	2015 £
Trade debtors (net)	40,767	18,987
Other debtors	12,120	31,500
Prepayments	10,662	8,760
VAT recoverable	10,521	13,841
	<u>£ 74,070</u>	<u>£ 73,088</u>

5. Creditors and Accruals

	2016 £	2015 £
Amounts falling due under one year		
Bank overdraft	-	-
Trade creditors	58,511	10,696
Sundry creditors	94,240	54,749
Special Interest Groups	32,688	24,599
Accruals	11,106	7,907
PAYE	19,422	16,470
Corporation Tax	50,504	53,402
	<u>£ 266,471</u>	<u>£ 167,823</u>

The Construction Plant-hire Association
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

6.	Entrance Deposits	2016	2015
		£	£
	Balances at 1 July 2015	133,510	126,565
	New applications received	13,000	13,550
	Deposits refunded	-	-
	Entrance deposits forfeited and credited to income	(6,465)	(6,005)
	Balances at 30 June 2016	£ 140,045	£ 133,510

7.	Reconciliation of Movement on Members Funds	2016	2015
		£	£
	Opening members funds at 1 July 2015	2,582,689	2,377,456
	Surplus for the financial year after taxation	198,274	205,233
	Members funds at 30 June 2016	£ 2,780,963	£ 2,582,689

8.	Pensions and Other Staff Costs	2016	2015
		£	£
	Premiums paid to the CPA Group Personal Pension Plan (Norwich Union/Aviva)	82,221	86,834
	Employment related insurances etc.	37,389	39,375
		£ 119,610	£ 126,209

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	2016	2015
		£	£
	Postage and carriage	7,830	7,240
	Telephone and communications	9,372	9,043
		£ 17,202	£ 16,283

The Construction Plant-hire Association
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10.	Subscriptions to Other Associations	2016 £	2015 £
	Freight Transport Association	484	471
	British Standards Institution	580	567
	European Rental Association	4,489	4,476
	Construction Product Association	-	1,752
	Construction Industry Theft Scheme	350	-
	Sundry other subscriptions	-	200
		£ 5,903	£ 7,466
11.	Legal and Professional Charges	2016 £	2015 £
	Legal fees	-	3,463
	Accountancy and bookkeeping services	4,000	3,806
	Consultancy fees	25,678	27,016
		£ 29,678	£ 34,285

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 2015, resulted in a net profit, after taxation of £507 (2015: £204).

The capital and reserves as at 31 December 2015 amounted to £140,045 (2014: £139,538).