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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:

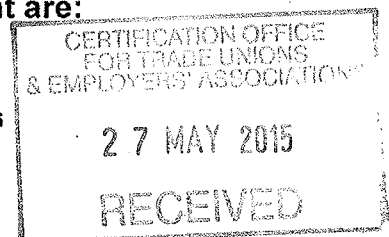
e-mail:

**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  
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



# 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
14			1	15

## 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. – Per accounts.

## 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			£	£
	<b>INCOME</b>			
4,200	From Members	Subscriptions, levies, etc		4,200
2,856	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)		1,263
				5,463
15,000	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
	<b>TOTAL INCOME</b>			5,463
	<b>EXPENDITURE</b>			
	Administrative expenses			
		Remuneration and expenses of staff		
		Occupancy costs		
169		Printing, Stationery, Post	29	
449		Telephones	426	
995		Legal and Professional fees	1,025	
		Miscellaneous (specify)		
3,000		- Administration fees	3,000	
3,287		- Website & internet	788	5,268
90	Other charges	Bank charges	90	
637		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
12,186		Conference and meeting fees	6,048	
		Expenses		
571		Miscellaneous (specify) - Sundry	486	6,624
262	Taxation			
21,646		<b>TOTAL EXPENDITURE</b>		11,892
		Surplus/Deficit for year		(6,429)
410				
93,705		Amount of fund at beginning of year		94,115
94,115		Amount of fund at end of year		87,686

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2	N/A	Fund Account	
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)		

ACCOUNT 3	N/A	Fund Account	
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)

ACCOUNT 4	N/A	Fund Account	
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)		

ACCOUNT 5	N/A	Fund Account	
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)

ACCOUNT 6	N/A	Fund Account	
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)	

ACCOUNT 7	N/A	Fund Account	
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)	

# BALANCE SHEET AS AT 31 DECEMBER 2012

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at page 11)		
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £           )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors		
95,431	Cash at bank and in hand	88,632	
	VAT	79	
	Others (specify)		
	<b>Total of other assets</b>		88,711
95,431		<b>TOTAL ASSETS</b>	88,711
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Loans		
59	VAT		
262	Tax payable		
	Sundry creditors		
995	Accrued expenses	1,025	
	Provisions		
	Other liabilities		
1,316		<b>TOTAL LIABILITIES</b>	1,025
94,115		<b>TOTAL ASSETS</b>	87,686

# FIXED ASSETS ACCOUNT

(see note 21)

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



# ANALYSIS OF INVESTMENTS

(see note 22)

	N/A	Other Funds £
<b>QUOTED</b>	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	
<b>UNQUOTED</b>	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 X

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 £
<b>INCOME</b>			
From Members	4,200		4,200
From Investments			
Other Income (including increases by revaluation of assets)	1,263		1,263
<b>Total Income</b>	5,463		5,463
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	11,892		11,892
<b>Funds at beginning of year</b> (including reserves)	94,115		94,115
<b>Funds at end of year</b> (including reserves)	87,686		87,686
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			88,711
		<b>Total Assets</b>	88,711
<b>LIABILITIES</b>		<b>Total Liabilities</b>	1,025
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			87,686

# NOTES TO THE ACCOUNTS

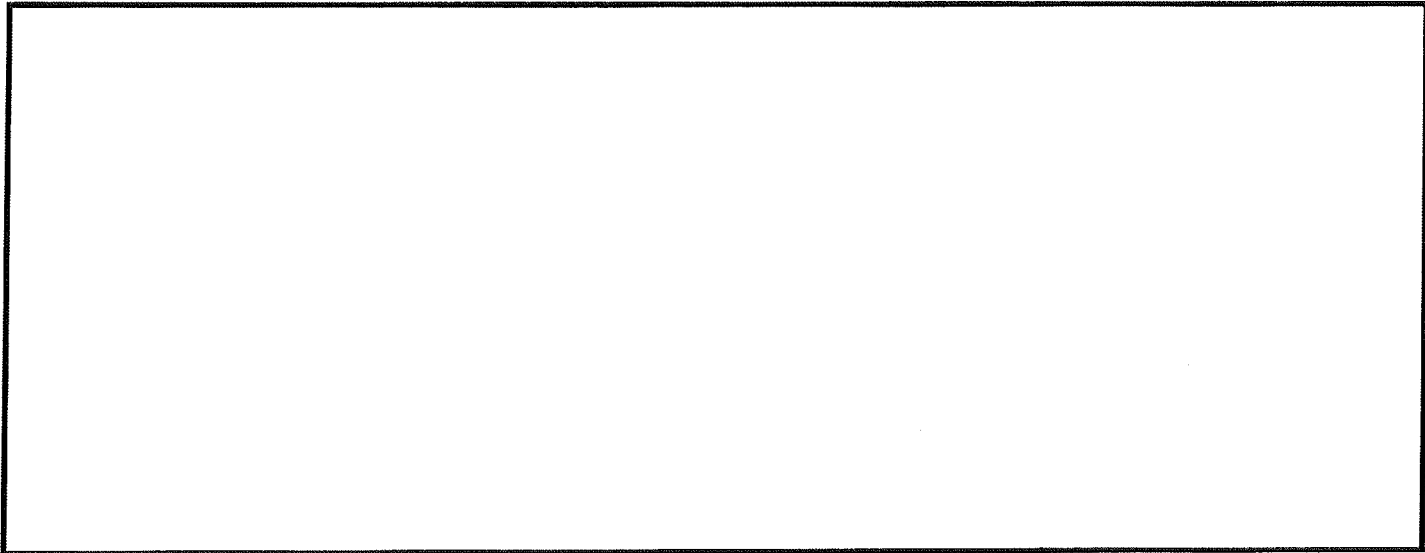
(see note 36)

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

A large, empty rectangular box with a black border, intended for the user to enter their notes to the accounts. The box occupies most of the page's vertical space below the instructions.

# 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: _____  Name: Allan Glen  Date: 24 <sup>TH</sup> APRIL 2015	Chairman's Signature: _____ (or other official whose position should be stated)  Name: Neil Jarvis  Date: 24 <sup>TH</sup> APRIL 2015
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## CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	X	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	X	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	X	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	X	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES		NO	X
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	X	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)

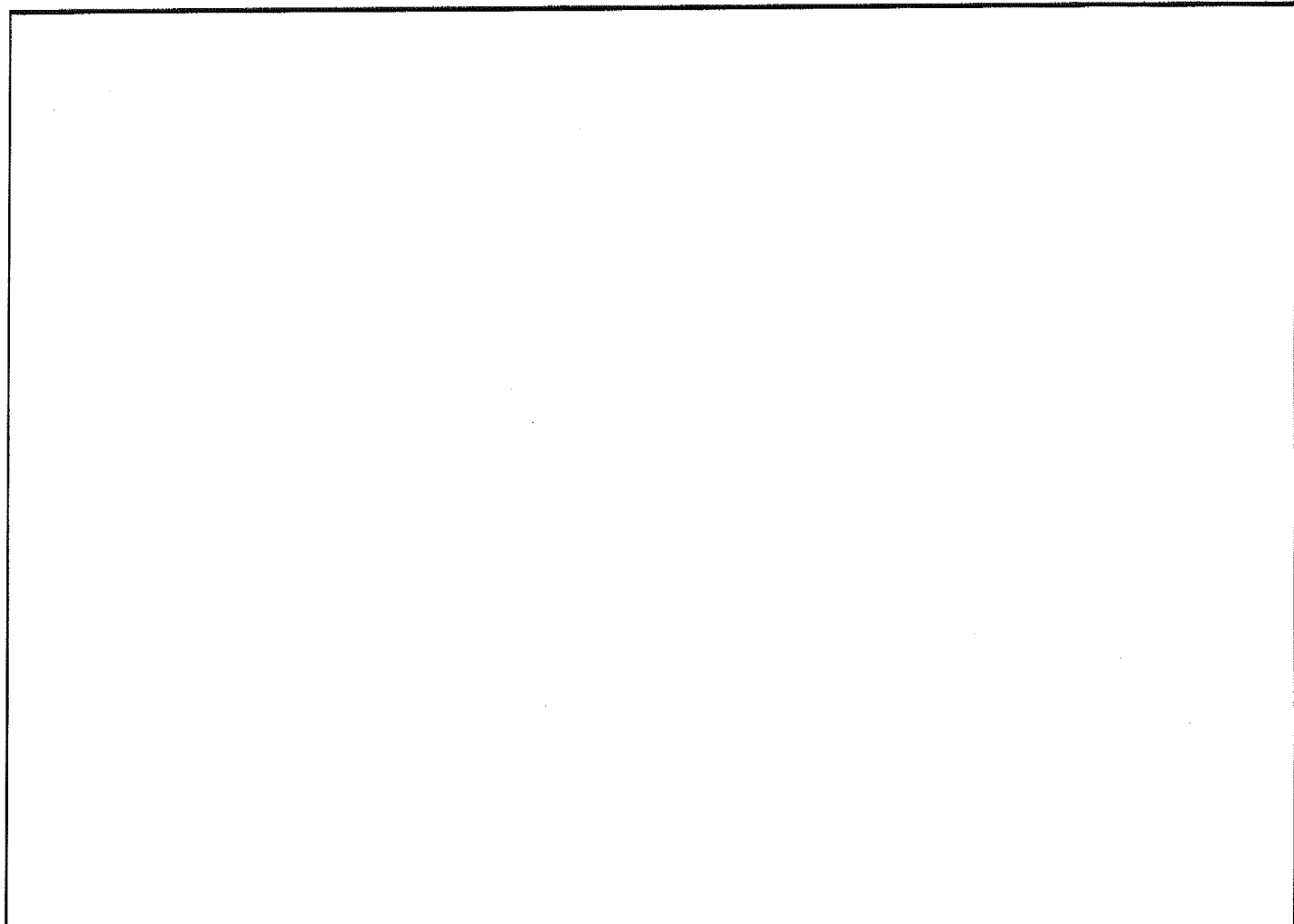
YES  NO

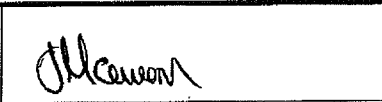
If "No" please explain below.

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)

AS PER ACCOUNTS ATTACHED

# AUDITOR'S REPORT (continued)



Signature(s) of auditor or auditors:		
Name(s):	JOHN MCEWAN ACCOUNTING SERVICES	
Profession(s) or Calling(s):	ACCOUNTANT	
Address(es):	6 WEST WELLSRAE CRESCENT, FAIRHILL HAMILTON ML3 9HG	
Date:	07/05/2015	
Contact name and telephone number:	JOHN MCEWAN 01698 330178	

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

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**  
**FOR**  
**THE BRITISH PACKAGING ASSOCIATION**



**THE BRITISH PACKAGING ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2014**

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**THE BRITISH PACKAGING ASSOCIATION**

**GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2014**

**PROPRIETOR:** A Glen

**ADDRESS:** 24 Grange Street  
Kilmarnock  
KA1 2AR

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

AUDITORS' REPORT TO

THE BRITISH PACKAGING ASSOCIATION

We have audited the accounts of the Association for the year ended 31 December 2014, which comprise the Income and Expenditure account, Balance Sheet and the related notes. 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 (Amended).

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 our 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.

In our opinion the accounts give a true and fair view of the state of affairs of the Association at 31st December 2014 and the results for the year ended on that date.



John McEwan  
in McEwan Accounting Services  
Vest Wellbrae Crescent  
Dunhill  
Milton  
Glasgow G3 8HE

Date: 07/05/2015

THE BRITISH PACKAGING ASSOCIATION

PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2014

	2014		2013	
	£	£	£	£
<b>Income</b>				
Subscriptions	4,200		4,200	
Consultancy fees	<u>-</u>		<u>15,000</u>	
		4,200		19,200
<b>Other income</b>				
Deposit account interest		<u>1,263</u>		<u>2,856</u>
		5,463		22,056
<b>Expenditure</b>				
Conference - net	5,464		11,591	
Corporation tax	-		262	
Printing, postage & stationery	29		169	
Administration fees	3,000		3,000	
Council meetings and secretarial expenses	584		595	
Website costs	788		3,287	
Sundry expenses	486		571	
Telephone	426		449	
Accountancy	<u>1,025</u>		<u>995</u>	
		<u>11,802</u>		<u>20,919</u>
		(6,339)		1,137
<b>Finance costs</b>				
Bank charges		<u>90</u>		<u>90</u>
		(6,429)		1,047
<b>Depreciation</b>				
Fixtures and fittings		<u>-</u>		<u>637</u>
<b>NET (LOSS)/PROFIT</b>		<u>(6,429)</u>		<u>410</u>

**THE BRITISH PACKAGING ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2014**

	2014		2013	
	£	£	£	£
<b>CURRENT ASSETS</b>				
VAT	79		-	
Bank account no. 1	<u>88,632</u>		<u>95,431</u>	
	<u>88,711</u>		<u>95,431</u>	
<b>CURRENT LIABILITIES</b>				
VAT	-		59	
Creditors & accrued charges	1,025		995	
Taxation	<u>-</u>		<u>262</u>	
	<u>1,025</u>		<u>1,316</u>	
		<u>87,686</u>		<u>94,115</u>
<b>NET ASSETS</b>				
		<u>87,686</u>		<u>94,115</u>
<b>FINANCED BY</b>				
<b>ACCUMULATED FUND</b>				
Brought forward	94,115		93,705	
Add			410	
Net profit	<u>-</u>		<u>-</u>	
	94,115		94,115	
Less				
Net loss	<u>6,429</u>		<u>-</u>	
		<u>87,686</u>		<u>94,115</u>
		<u>87,686</u>		<u>94,115</u>

Approved on behalf of the Association on.....<sup>24<sup>th</sup> APRIL '15</sup>.....

President.....

Secretary.....

**THE BRITISH PACKAGING ASSOCIATION**

**TANGIBLE FIXED ASSETS SCHEDULE  
31 DECEMBER 2014**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 1 January 2014	
and 31 December 2014	<u>3,189</u>
<b>DEPRECIATION</b>	
At 1 January 2014	
and 31 December 2014	<u>3,189</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u><u>-</u></u>
At 31 December 2013	<u><u>-</u></u>