

DO NOT STAPLE  
PRINT ON ONE SIDE ONLY

# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association: NATIONAL FEDERATION OF ROOFING CONTRACTORS LTD

Year ended: 31 JANUARY 2015

List No: 1578E

Head or Main Office: 31 WORSHP ST.  
LONDON  
E22A 2DY

Website address (if available) www.nfrc.co.uk

Has the address changed during the year to which the return relates? Yes  No  (Tick as appropriate)

General Secretary: G. J. SIMCOCK

Contact name for queries regarding the completion of this return: G. J. SIMCOCK

Telephone Number: 0207 638 7663

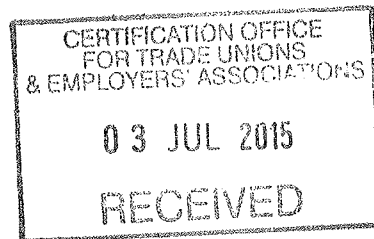
e-mail: gary@nfrc.co.uk

**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:

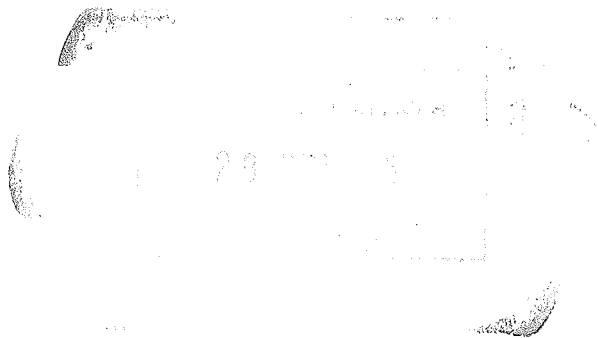
**For Employers' Associations based in England and Wales:**  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

**For Employers' Associations based in Scotland:**  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



## **Management Board of The National Federation of Roofing Contractors Limited as at 31<sup>st</sup> January 2015**

- |                      |                      |
|----------------------|----------------------|
| • Andrew Turnbull    | President / Chairman |
| • Gordon Penrose     | Honorary Treasurer   |
| • Richard Lennon     | Director             |
| • Steve Revell       | Director             |
| • Mark Mitchell      | Director             |
| • Andy King          | Director             |
| • Colin McCorquodale | Director             |
| • Graeme Millar      | Director             |
| • Richard Soan       | Director             |



# 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
950	23	3	2	978

## 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
MR	J. CAMP		14 MAY 2015
MR		R. SOAN	16 MAY 2015
MR	P. TREACY		16 MAY 2015
MR		C McCORQUODALE	16 MAY 2015

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc		
	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income                      Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
	<b>TOTAL INCOME</b>		
	<b>EXPENDITURE</b>		
	Administrative expenses Remuneration and expenses of staff Occupancy costs Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify)		
	Other charges                      Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify)		
	Taxation		
	<b>TOTAL EXPENDITURE</b>		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year		

# 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)

ACCOUNT 4		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		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		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		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 [ ]

(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			
	Cash at bank and in hand			
	Stocks of goods			
	Others (specify)			
	<b>Total of other</b>			
	<b>assets</b>			
				<b>TOTAL ASSETS</b>
	<b>Fund (Account)</b>			
	<b>Fund (Account)</b>			
	<b>Fund (Account)</b>			
	<b>Revaluation Reserve</b>			
	<b>Liabilities</b>			
	Loans			
	Bank overdraft			
	Tax payable			
	Sundry creditors			
	Accrued expenses			
	Provisions			
	Other liabilities			
				<b>TOTAL LIABILITIES</b>
				<b>TOTAL ASSETS</b>



# 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)

		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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	NO
If YES name the relevant companies:			
COMPANY NAME	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	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		
<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	952,961		952,961
<i>EMPLOYERS</i>			
<i>MANUFACTURERS</i>	338,746		338,746
From Investments	2,000		2,000
<i>INTEREST</i>			
Other Income (including increases by revaluation of assets)	264,334		264,334
<b>Total Income</b>	1,558,041		1,558,041
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,423,265		1,423,265
<b>Funds at beginning of year</b> (including reserves)	856,390		856,390
<b>Funds at end of year</b> (including reserves)	991,166		991,166
<b>ASSETS</b>			
Fixed Assets			21,279
Investment Assets			6
Other Assets			1,217,773
		<b>Total Assets</b>	1,239,058
<b>LIABILITIES</b>		<b>Total Liabilities</b>	247,892
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			991,166

# 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 SCHEDULE I

# ACCOUNTING POLICIES



(see notes 37 and 38)

See SCHEDULE I

## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>G. J. SIMLOCK</u> Date: <u>25/6/2015</u>	Chairman's Signature:  (or other official whose position should be stated) <u>PRESIDENT</u> Name: <u>A TURNBULL</u> Date: <u>25/6/2015</u>
---	--

## 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	

# SCHEDULE I

## THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2015

#### 1. ACCOUNTING POLICIES

##### Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

##### Cash flow

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### Turnover

Turnover comprises revenue recognised by the company in respect of subscriptions received and services supplied during the year, exclusive of Value Added Tax.

##### 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 value, over their expected useful lives on the following basis:

Office equipment	-	20% straight line
------------------	---	-------------------

##### Investments

Investments held as fixed assets are shown at cost less provision for impairment.

##### Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

##### Stocks

Stocks are valued at the lower of cost and net realisable value.

THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2015

1. ACCOUNTING POLICIES (continued)

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

Pensions

Contributions to individual personal pensions schemes are charged to the profit and loss account in the year they are paid.

Deferred Taxation

Deferred tax is provided using the full provision method. Deferred tax is recognised in respect of all timing differences which have originated but not reversed at the balance sheet date. It is the company's policy not to discount deferred tax to reflect the time value of money.

2. OPERATING PROFIT

The operating profit is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets: - owned by the company	9,889	8,863
Auditor's remuneration	4,400	3,000
	<u>          </u>	<u>          </u>

During the year, no director received any emoluments (2014 - £NIL).

3. TAXATION

	2015 £	2014 £
UK corporation tax charge on profit for the year	31,815	52,068
	<u>          </u>	<u>          </u>



THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2015

3. TAXATION (continued)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2014 - lower than) the standard rate of corporation tax in the UK of 21.38% (2014 - 23.17%). The differences are explained below:

	2015 £	2014 £
Profit on ordinary activities before tax	166,591	238,325
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 21.38% (2014 - 23.17%)	35,617	55,220
<u>Effects of:</u>		
Depreciation for year in excess of Capital allowances	(1,696)	873
Marginal relief	(2,106)	(4,025)
<u>Current tax charge for the year</u> (see note above)	31,815	52,068

At the year end a deferred tax liability of £4,093 (2014 - £2,602) on accelerated capital allowances arose. This has not been recognised in the accounts since the directors do not consider it to be material.

The standard rate of Corporation Tax in the UK changed from 23% to 21% on 1 April 2014 (24% to 23% on 1 April 2013); the effective rate of corporation tax for the year ended 31 January 2015 was 21.38% (2014 - 23.17%).

THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2015

4. TANGIBLE FIXED ASSETS

	Furniture & equipment £
<u>Cost</u>	
At 1 February 2014	189,129
Additions	17,672
	<hr/>
At 31 January 2015	206,801
	<hr/>
<u>Depreciation</u>	
At 1 February 2014	175,633
Charge for the year	9,889
	<hr/>
At 31 January 2015	185,522
	<hr/>
<u>Net book value</u>	
At 31 January 2015	21,279
	<hr/> <hr/>
At 31 January 2014	13,496
	<hr/> <hr/>

5. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
<u>Cost or valuation</u>	
At 1 February 2014 and 31 January 2015	6
	<hr/>
<u>Net book value</u>	
At 31 January 2015	6
	<hr/> <hr/>
At 31 January 2014	6
	<hr/> <hr/>
<u>Subsidiary undertakings</u>	

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
NFRC Rooftec Limited	Ordinary	100%
NFRC Publications Limited	Ordinary	100%
Competent Roofer Limited	Ordinary	100%

THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2015

5. FIXED ASSET INVESTMENTS (continued)

The aggregate of the share capital and reserves as at 31 January 2015 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
NFRC Rooftec Limited	443	-
NFRC Publications Limited	20,957	-
Competent Roofer Limited	14,696	11,828
	<u>          </u>	<u>          </u>

6. DEBTORS

	2015 £	2014 £
Amounts owed by group undertakings	47,469	87,249
Other debtors	128,305	158,084
Prepayments and accrued income	178,698	103,582
	<u>          </u>	<u>          </u>
	<u>354,472</u>	<u>348,915</u>

7. CREDITORS:

Amounts falling due within one year

	2015 £	2014 £
Amounts owed to group undertakings	21,400	21,400
Corporation tax	31,815	52,068
Other taxation and social security	233	-
Other creditors	194,444	211,008
	<u>          </u>	<u>          </u>
	<u>247,892</u>	<u>284,476</u>

8. COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Any funds held at the time of winding up of the company have to be transferred to an institution with similar objects to the company.

THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2015

9. RESERVES

	Profit and loss account £
At 1 February 2014	856,390
Profit for the financial year	134,776
	<hr/>
At 31 January 2015	<u>991,166</u>

10. RECONCILIATION OF MOVEMENT IN MEMBERS' FUNDS

	2015 £	2014 £
Opening members' funds	856,390	670,133
Profit for the financial year	134,776	186,257
	<hr/>	<hr/>
Closing members' funds	<u>991,166</u>	<u>856,390</u>

11. PENSIONS

The company has contributed £48,005 (2014 - £46,661) to personal pension plans of the staff. There were no outstanding or prepaid contributions at the balance sheet date.

12. OPERATING LEASE COMMITMENTS

At 31 January 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2015 £	2014 £
<u>Expiry date:</u>		
After more than 5 years	70,000	70,000
	<hr/>	<hr/>

13. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption within FRS 8 not to disclose related party transactions with other group companies as its voting rights are wholly controlled within the group.

**THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2015**

**14. FUNDS HELD ON BEHALF OF CHARITY**

The National Federation of Roofing Contractors Limited held a balance of £242,225 at the year end (2014 - £224,330) on behalf of The National Federation of Roofing Contractors Charities Fund. The balance is not shown in the financial statements of The National Federation of Roofing Contractors Limited.

# 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)

See SCHEDULE II

Signature(s) of auditor or auditors:

*N.M. Heall*

Name(s):

*Nicholas Mark Heall*

Profession(s) or Calling(s):

*Chartered Accountant*

Address(es):

**RPG CROUCH CHAPMAN LLP**  
Chartered Accountants | Statutory Auditors  
62 Wilson Street, London EC2A 2BU  
Registered in England and Wales OC375705

Date:

*23/6/15*

Contact name and telephone number:

*0207 7820007*

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

## SCHEDULE II

THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED

We have audited the financial statements of The National Federation of Roofing Contractors Limited for the year ended 31 January 2015, set out on pages 5 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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 or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 January 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.



THE NATIONAL FEDERATION OF ROOFING CONTRACTORS LIMITED  
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL FEDERATION OF  
ROOFING CONTRACTORS LIMITED

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report or in preparing the Directors' report.

*N. H. Heath*

Nicholas Heath MA ACA (Senior statutory auditor)

for and on behalf of  
RPG Crouch Chapman LLP

Chartered Accountants & Statutory Auditors

62 Wilson Street  
London

EC2A 2BU

Date: *23rd June 2015*