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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	<b>MASTER CARVERS' ASSOCIATION</b>
Year ended:	<b>31 DECEMBER 2016</b>
List No:	<b>CO/1243E</b>
Head or Main Office:	<b>UNIT 2 15B VANDYKE ROAD LEIGHTON BUZZARD BEDFORDSHIRE LU7 3HG</b>
Website address (if available)	<b>www.mastercarvers.co.uk</b>
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:	<b>Paul Ferguson</b>
Contact name for queries regarding the completion of this return:	<b>Christopher Cooley - auditor</b>
Telephone Number:	<b>01689 835435</b>
e-mail:	<b>cooleyandco@btconnect.com</b>

**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



**MASTER CARVERS' ASSOCIATION**

**LIST OF OFFICERS**

**AT 31<sup>ST</sup> DECEMBER 2016**

President	Hugh Wedderburn
Vice President	Tim Crawley
Hon Secretary	Paul Ferguson
Treasurer	Ray Dudman



# 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
40				40

## 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		£	£
	<b>INCOME</b>		
4,760	From Members                      Subscriptions, levies, etc		4,000
3	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		3
----- 4,763			4,003
	Other income                      Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
----- 4,763 -----			4,003
	<b>TOTAL INCOME</b>		
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff		
	Occupancy costs		
	Printing, Stationery, Post		
	Telephones		
600	Legal and Professional fees		600
	Miscellaneous (specify)		
500	Secretary's honorarium		500
20	Subscriptions		
			1,100
	Other charges                      Bank charges Depreciation Sums written off Affiliation fees Donations		
100			
588	Conference and meeting fees		948
	Expenses		
	Miscellaneous (specify)		
300	Prize		300
150	Internet and website fees		150
800	Advertising and marketing		808
764	Exhibitions and visits		
-----	Taxation		
3,822			3,306
	<b>TOTAL EXPENDITURE</b>		
941	Surplus/Deficit for year		697
11,890	Amount of fund at beginning of year		12,831
12,831	Amount of fund at end of year		13,528

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 2</b>		<b>Fund Account</b>	
<b>Name of account:</b>		<b>£</b>	<b>£</b>
<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>	
<b>Name of account:</b>		<b>£</b>	<b>£</b>
<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)

<b>ACCOUNT 4</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 5</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)

<b>ACCOUNT 6</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 7</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)		

## BALANCE SHEET AS AT 31 DECEMBER 2016

(see notes 19 and 20)

Previous Year		£	£
27	<b>Fixed Assets</b> (as at page 11)		27
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £            )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors		
13,404	Cash at bank and in hand		14,701
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
13,431	<b>TOTAL ASSETS</b>		14,728
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
600	Accrued expenses		1,200
	Provisions		
	Other liabilities		
600	<b>TOTAL LIABILITIES</b>		1,200
12,831	<b>TOTAL ASSETS</b>		13,528



# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period		27		27
Additions during period		Nil		Nil
Less: Disposals during period		Nil		Nil
Less: DEPRECIATION:				
Total to end of period		Nil		Nil
<b>BOOK AMOUNT</b> at end of period		27		27
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>		27		27

# 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>		<input type="checkbox"/>	<input checked="" type="checkbox"/> 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>		<input 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		
<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>		<input 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 £
<b>INCOME</b>			
From Members	4,000		4,000
From Investments			
Other Income (including increases by revaluation of assets)	3		3
<b>Total Income</b>	4,003		4,003
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	3,306		3,306
<b>Funds at beginning of year</b> (including reserves)	12,831		12,831
<b>Funds at end of year</b> (including reserves)	13,528		13,528
<b>ASSETS</b>			
Fixed Assets			27
Investment Assets			
Other Assets			14,701
		<b>Total Assets</b>	14,728
<b>LIABILITIES</b>		<b>Total Liabilities</b>	1,200
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			13,528

# NOTES TO THE ACCOUNTS

(see note 36)

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

## 1. ACCOUNTING POLICIES

### Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

### Cash flow statement

The Management Committee has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective January 2015) from including a Cash flow statement in the financial statements on the grounds that the association is small.

### Turnover

Turnover represents the total amount of subscriptions and other income from members receivable in the year.

## 2. OPERATING SURPLUS

Operating surplus is stated after crediting:

	2016	2015
	£	£
Auditor's remuneration	<u>600</u>	<u>600</u>

## 3. PARTICULARS OF EMPLOYEES

Paul Ferguson, who is secretary, has received honorarium fees of £500 (2015 - £500).

## 4. TANGIBLE ASSETS

	Fixed asset £
<b>COST</b>	
At 1 January 2016 and 31 December 2016	<u>27</u>
<b>DEPRECIATION</b>	
At 1 January 2016 and 31 December 2016	<u>—</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>27</u>
At 31 December 2015	<u>27</u>

## 5. CREDITORS: Amounts falling due within one year

	2016	2015
	£	£
Accruals and deferred income	<u>1,200</u>	<u>600</u>

## 6. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective January 2015).



# 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**

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**

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**

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)

**Provided separately**

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>C. Cooley</i>	
Name(s):	Christopher M Cooley	
Profession(s) or Calling(s):	Registered Auditor	
Address(es):	Sampuran House 3A Chislehurst Road Orpington Kent, BR6 0DF	
Date:	30 April 2017	
Contact name and telephone number:	C. Cooley 01689 835435	

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 MASTER CARVERS' ASSOCIATION**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE**  
**MASTER CARVERS' ASSOCIATION**

**YEAR ENDED 31 DECEMBER 2016**

We have audited the financial statements of The Master Carvers' Association for the year ended 31 December 2016 on pages 5 to 8. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the club's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1982. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in an 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.

**RESPECTIVE RESPONSIBILITIES OF MANAGEMENT COMMITTEE AND AUDITOR**

As explained more fully in the Statement of Officers' Responsibilities set out on page 1, the Management Committee is 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 (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)".

**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 club's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Management Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual 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 association's affairs as at 31 December 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

**THE MASTER CARVERS' ASSOCIATION**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE**  
**MASTER CARVERS' ASSOCIATION** *(continued)*

**YEAR ENDED 31 DECEMBER 2016**

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where Trade Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- the association has not maintained a satisfactory system of control over its transactions.



C.M.COOLEY (Senior Statutory Auditor)

For and on behalf of  
COOLEY & CO  
Chartered Accountants  
& Statutory Auditor

Sampuran House  
3a Chislehurst Road  
Orpington  
Kent  
BR6 0DF

18 April 2017