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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	Metal Packaging Manufacturers Association
Year ended:	31 December 2016
List No:	1078e
Head or Main Office:	Unit 8, Sunfield Business Park New Mill Road Finchampstead Wokingham RG40 4QT
Website address (if available)	www.mpma.org.uk
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:	Chris Saunders
Contact name for queries regarding the completion of this return:	Debbie Clements
Telephone Number:	01189 788433
e-mail:	debbie@mpma.org.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
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





**Metal
Packaging
Manufacturers
Association**

Richard O'Neill, Chairman
Chris Saunders, Honorary Treasurer
William Boyd, Director & Chief Exec

Unit 8, Sunfield Business Park,
New Mill Road, Finchampstead,
Berkshire RG40 4QT.

Tel: +44 (0)1189 788433
Email: enquiries@mpma.org.uk
Web: www.mpma.org.uk

MPMA Limited. Registered with
liability by guarantee No: 1407232.
Registered Office as above.

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
23				

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
Director	Mr Paul Christopher Stokes		04 January 2016
Director		Mr William Watson Boyd	04 January 2016
Director		Mr Richard Rea O'neill	04 May 2016

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	INCOME			
362,566	From Members	Subscriptions, levies, etc	356,602	
502	Investment income	Interest and dividends (gross)	-	
		Bank interest (gross)	435	
		Other (specify)	-	
	Other income	Rents received		357,037
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
3,750		- Contributions: The Can Makers Limited	3,750	
12,000		- Contributions: M P M A (CCL) Limited	12,000	
4,000		- Contributions to paint can recycling	4,000	
		- Contributions to canned food	31,688	
				51,438
382,818	TOTAL INCOME			408,475
	EXPENDITURE			
	Administrative expenses			
177,898		Remuneration and expenses of staff	212,175	
8,078		Occupancy costs	8,254	
9,742		Printing, Stationery, Post	10,847	
-		Telephones	-	
17,290		Legal and Professional fees	15,959	
		Miscellaneous (specify)		
1,673		- Insurance	1,728	
				248,963
430	Other charges	Bank charges	456	
550		Depreciation	766	
		Sums written off	-	
55,876		Affiliation fees	57,053	
		Donations	-	
10,653		Conference and meeting fees	11,004	
15,047		Expenses	27,725	
		Miscellaneous (specify)		
9,017		- Statistics	6,253	
57,360		- Public Relations and Advertising	45,773	
-		- Training Course	1,425	
-		- Starpack and Canned Food UK	39,575	
(406)		- Loss/(gain) on exchange	(3,005)	
				190,025
	Taxation			-
363,308	TOTAL EXPENDITURE			435,988
19,510	Surplus/Deficit for year			(27,513)
202,669	Amount of fund at beginning of year			222,179
222,179	Amount of fund at end of year			194,666

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)		

BALANCE SHEET AS AT []

(see notes 19 and 20)

Previous Year		£	£
3,087	Fixed Assets (as at page 11)		2,321
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
21,000	Sundry debtors	37,184	
237,286	Cash at bank and in hand	179,090	
	Stocks of goods		
	Others (specify)		
	Total of other		216,274
258,286	assets		216,274
261,373		TOTAL ASSETS	218,588
	Liabilities		
	Loans		
	Bank overdraft		
100	Tax payable		
1,403	Sundry creditors	-538	
36,419	Accrued expenses	24,467	
	Provisions		
	Other liabilities		
		TOTAL LIABILITIES	23,929
		TOTAL ASSETS	192,345

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		2,491	10,047	12,538
Additions during period		-	-	-
Less: Disposals during period		-	-	-
Less: Depreciation				
- Balance Brought Forward		2,247	7,204	9,451
- Charge for the year		55	711	766
Total to end of period		2,302	7,9015	10,217
 BOOK AMOUNT at end of period		 189	 2,132	 2,321
 Freehold				
 Leasehold (50 or more years unexpired)				
 Leasehold (less than 50 years unexpired)				
 AS BALANCE SHEET				

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?		YES	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		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 £
INCOME			
From Members	356,602		356,602
From Investments	435		435
Other Income (including increases by revaluation of assets)	51,438		51,438
Total Income	408,475		408,475
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	435,988		435,988
Funds at beginning of year (including reserves)	222,179		222,179
Funds at end of year (including reserves)	194,666		194,666
ASSETS			
Fixed Assets			2,321
Investment Assets			
Other Assets			216,274
		Total Assets	218,595
LIABILITIES		Total Liabilities	23,929
NET ASSETS (Total Assets less Total Liabilities)			194,666

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. EMPLOYEES AND DIRECTORS

	2016	2015
	£	£
Wages and salaries	186,186	152,189
Social security costs	18,309	18,217
Other pension costs	<u>7,680</u>	<u>7,492</u>
	<u>212,175</u>	<u>177,898</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Directors	2	1
Administration	<u>2</u>	<u>2</u>
	<u>4</u>	<u>3</u>

2. OPERATING (DEFICIT)/SURPLUS

The operating deficit (2015 - operating surplus) is stated after charging/(crediting):

	2016	2015
	£	£
Depreciation - owned assets	766	550
Auditors' remuneration	1,575	1,575
Loss/(gain) on exchange	<u>-</u>	<u>(406)</u>

3. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2016 and 31 December 2016	<u>2,491</u>	<u>10,047</u>	<u>12,538</u>
DEPRECIATION			
At 1 January 2016	2,247	7,204	9,451
Charge for year	<u>55</u>	<u>711</u>	<u>766</u>
At 31 December 2016	<u>2,302</u>	<u>7,915</u>	<u>10,217</u>
NET BOOK VALUE			
At 31 December 2016	<u>189</u>	<u>2,132</u>	<u>2,321</u>
At 31 December 2015	<u>244</u>	<u>2,843</u>	<u>3,087</u>

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	19,512	17,156
VAT	10,332	3,221
Prepayments and accrued income	<u>7,340</u>	<u>623</u>
	<u>37,184</u>	<u>21,000</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	(538)	1,372
Corporation tax	-	100
Other creditors	-	1,303
Accrued expenses	<u>24,467</u>	<u>36,419</u>
	23,929	39,194

6. **ULTIMATE CONTROLLING PARTY**

The company is ultimately controlled by the board of directors.

7. **SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

ACCOUNTING POLICIES

(see notes 37 and 38)

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These are the Company's first financial statements prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The accounting policies set out in note 2 have been applied in preparing the financial statements for the year ended 31 December 2016 and the comparative information presented in these financial statements for the year ended 31 December 2015. The policies applied under the Company's previous accounting framework are not materially different to FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and therefore have not impacted on equity or profit or loss.

Turnover

Turnover represents net subscriptions and contributions paid during the calendar year, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 22.5% on reducing balance
Computer equipment	- 25% on reducing balance

Financial instruments

Basic financial instruments are recognised at amortised cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.


Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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>CHRIS SAUNDERS</u>	Chairman's Signature:	 (or other official whose position should be stated) Name: <u>WILLIAM BOYD</u>
Date:	<u>30-05-2017</u>	Date:	<u>8 JUN 17</u>

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	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input 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 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)

We have audited the financial statements of M P M A Limited for the year ended 31 December 2016 on pages five to nine. 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 a Report of the Auditors 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 Statement of Directors' Responsibilities set out on page two, 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 Report of the Directors 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 December 2016 and of its deficit 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

The information given in the directors report for the financial year for which the financial statements are prepared is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatement in the directors' report.

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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Signature(s) of auditor or auditors:



Name(s):

Stephen Mason for and on behalf
of FKCA Limited

Profession(s) or Calling(s):	ACA	
Address(es):	Prospero House 46-48 Rothesay Road Luton Bedfordshire	
Date:	12 JUNE 2017.	
Contact name and telephone number:	01582 540800	

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

EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE CERTIFICATION OFFICE

GUIDANCE ON COMPLETION

GENERAL

1. Unless the Employers' Association has been authorised to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, **and at any event before 1 June.**
2. The accounts must, in accordance with the Act, give a true and fair view of the matters to which they relate.
3. The accounts and balance sheet in the annual return of an association working through branches (i.e. not a federation of autonomous bodies) should include the transactions, assets and liabilities of all the branches.
4. Any negative values should be clearly indicated by placing the entry in brackets.
5. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.
6. The summary sheet on page 11 **must** be completed.
7. A copy of the rules in force at the end of the year to which this return relates must be submitted with this form even if the rules have not been altered since the previous rule book was submitted. This is a statutory requirement and the Certification Officer has no authority to waive it.
8. Please print this form single-sided only. Do not staple the pages.

GUIDANCE ON COMPLETION OF RETURN OF MEMBERS/OFFICERS (PAGE 2)

Return of members: