

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:

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:

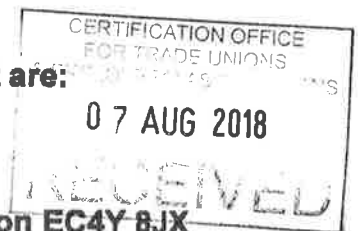
e-mail:

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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

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



RITSONS

Chartered Accountants & Tax Advisers

Our Ref. DA/NG/4/

Your Ref.

31st July 2018

Certificate Office for Trade
Unions and Employers Associations
Melrose House
69A George Street
Edinburgh
EH2 2JG



Dear Sirs,

Banff & Moray Master Plumbers Association

Please find enclosed AR27 duly completed and signed along with a copy of the constitution.

The current list of officers in post at 31st December 2017 were as follows:

President	Mr R Leslie
Senior Vice President	Mr W Hadden
Junior Vice President	Mr R Duncan
Executive Committee	Mr A Stuart
	Mr G G Milne
	Mr B J Yeats
	Mr A M Mckerron

Yours faithfully,

1A CLUNY SQUARE · BUCKIE · AB56 1AH · DX 556242
Tel: (01542) 832212 Fax: (01542) 833531 E-mail: buckie@ritsonsca.com Website: www.ritsonsca.com

OFFICES AT INVERNESS, FORRES, ELGIN, BUCKIE, KEITH

RITSONS was established in 1909 and is one of Scotland's oldest Firms of Chartered Accountants



Incorporated in Scotland under the Companies Act 1986
Registered Office: 1A Cluny Square, Buckie, AB56 1AH
Tel: (01542) 832212 Fax: (01542) 833531
E-mail: buckie@ritsonsca.com Website: www.ritsonsca.com

Registered as a company of Inverness Business Advisers by the
Association of Chartered Certified Accountants

A. E. SIMPSON WALTON W. H. DEANS ELGIN D. NEWTON BUCKIE T. L. ANDERSON ELGIN
S. ROSS ELGIN J. BRASH ELGIN P. WILSON ELGIN



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
				34

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		
2398	From Members Subscriptions, levies, etc		2548
34	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)	133	133
642	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Bank charges refunded Surplus of presidents cup golf outing	645 464	1109 1109
<u>3074</u>	TOTAL INCOME		3790
	EXPENDITURE		
	Administrative expenses		
2568	Remuneration and expenses of staff	2596	
198	Occupancy costs		
360	Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify)	250 351	
<u>3126</u>			3197
106	Other charges Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify) Deficit on Dinner Dance	32 1212 411	1655
<u>1180</u>	Taxation		
4306	TOTAL EXPENDITURE		4852
(1232)	Surplus/Deficit for year		(1062)
14685	Amount of fund at beginning of year		13453
13453	Amount of fund at end of year		12391

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 [31st December 2017]

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at page 11)		
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
832	Sundry debtors	849	
15197	Cash at bank and in hand	14789	
220	Stocks of goods	220	
	Others (specify)		
	Total of other		15858
16249	assets		
16249		TOTAL ASSETS	15858
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Revaluation Reserve	
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
2796	Sundry creditors	3467	
	Accrued expenses		
	Provisions		
	Other liabilities		
13453		TOTAL LIABILITIES	3467
		TOTAL ASSETS	12391

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
BOOK AMOUNT at end of period				
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	2548		2548
From Investments	133		133
Other Income (including increases by revaluation of assets)	1109		1109
Total Income	3790		3790
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	4852		4852
Funds at beginning of year (including reserves)	13453		13453
Funds at end of year (including reserves)	12391		12391
ASSETS			
Fixed Assets			
Investment Assets			15858
Other Assets			
		Total Assets	15858
LIABILITIES			
		Total Liabilities	3467
NET ASSETS (Total Assets less Total Liabilities)			12391

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. General Information

The organisation is an association of plumbing and mechanical services employers in the Banff and Moray area. The address of the registered office is 1a Cluny Square, Buckie, AB56 1AH.

b. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

c. Accounting Standards

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

d. Revenue Recognition

Annual subscriptions represent the rebate received from Scottish & Northern Ireland Plumbing Employers' Federation (SNIPEF) on subscriptions paid by members and is recognised when received from SNIPEF.

Interest income and transactions relating to the annual President's Cup Golf Outing and Dinner dance are recognised on an accruals basis.

e. Presentation Currency

As all of the group's income and profits are generated in the United Kingdom, Banff and Moray Master Plumbers Association present their financial statements in Great British Pounds.

f. Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

g. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and current balances with banks and similar institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.


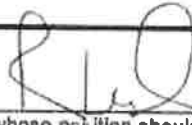
ACCOUNTING POLICIES

(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: <u>LESLIE C.A.</u> Date: <u>6/6/18</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>RAYMOND LESLIE</u> Date: <u>6/6/18</u>
--	--

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		NO	x
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	x	NO	
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.

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS.

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)

AUDITOR'S REPORT (continued)

We have audited the financial statements of Banff and Moray Master Plumbers Association for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. 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 members as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purposes. 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 MEMBER AND AUDITORS

The Association's members 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 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

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 Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the members; and the overall presentation of the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities.

OPINION

In our opinion the financial statements:

- give a true and fair view of the Association's affairs as at 31 December 2017 and of the Association's results 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 Trade Unions and Labour Relations (Consolidation) Act 1992.


Matters on which we are to report by exception

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

- proper accounting records have not been kept, or
- the accounts do not agree to the accounting records.

Munro Rankine (Senior statutory auditor)
on behalf of Cathedral Accountancy Ltd, Statutory Auditor
4 North Guildry Street
Elgin, Moray, IV30 1JR

Signature(s) of auditor or auditors:



Name(s):

MUNRO RANKINE

Profession(s) or Calling(s):	CHAMPAGNE ACCOUNTANTS	
Address(es):	4 NORTH GUILDAY STREET BEGIN 1030 ISR	
Date:	4 JULY 2018	
Contact name and telephone number:	MURDO CAMPBELL 01363 951572	

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: