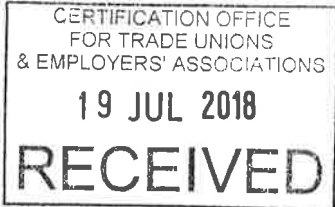


**DO NOT STAPLE  
PRINT ON ONE SIDE ONLY**



## FORM AR27

**Trade Union and Labour Relations (Consolidation) Act 1992**

### ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

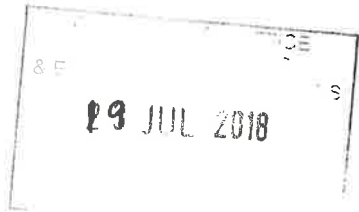
Name of Employers' Association:	<input type="text" value="Metal Packaging Manufacturers Association"/>
Year ended:	<input type="text" value="31 December 2017"/>
List No:	<input type="text" value="1078e"/>
Head or Main Office:	<input type="text" value="Unit 8, Sunfield Business Park&lt;br/&gt;New Mill Road&lt;br/&gt;Finchampstead&lt;br/&gt;Wokingham&lt;br/&gt;RG40 4QT"/>
Website address (if available)	<input type="text" value="www.mpma.org.uk"/>
Has the address changed during the year to which the return relates?	<input type="checkbox" value="Yes"/> <input checked="" type="checkbox"/> <input type="checkbox" value="No"/> (Tick as appropriate)
General Secretary:	<input type="text" value="Chris Saunders"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Debbie Clements"/>
Telephone Number:	<input type="text" value="01189 788433"/>
e-mail:	<input type="text" value="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  
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**



**Metal  
Packaging  
Manufacturers  
Association**

## **OFFICERS**

**Director & CEO - Mr William Watson Boyd**

**Chairman - Mr Richard Rea O'Neill**

**Honorary Treasurer – Mr Christopher Saunders**

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

Tel: +44 (0)1189 788433  
Email: [enquiries@mpma.org.uk](mailto:enquiries@mpma.org.uk)  
Web: [www.mpma.org.uk](http://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				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.

NONE

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>			
356,602	From Members	Subscriptions, levies, etc	358,655	
	Investment income	Interest and dividends (gross)	-	
435		Bank interest (gross)	180	
		Other (specify)	-	
	Other income	Rents received		358,835
		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	13,000	
4,000		- Contributions to paint can recycling		
31,688		- Contributions to canned food	30,000	
				46,750
408,475	<b>TOTAL INCOME</b>			405,585
	<b>EXPENDITURE</b>			
	Administrative expenses			
212,175		Remuneration and expenses of staff	205,101	
8,254		Occupancy costs	9,510	
10,847		Printing, Stationery, Post	12,129	
-		Telephones	-	
15,959		Legal and Professional fees	2,808	
		Miscellaneous (specify)		
1,728		- Insurance	1,534	
	Other charges	Bank charges	444	231,082
456		Depreciation	776	
766		Sums written off	-	
57,053		Affiliation fees	57,441	
-		Donations	-	
11,004		Conference and meeting fees	13,191	
27,725		Expenses	20,965	
		Miscellaneous (specify)		
6,253		- Statistics	9,375	
45,773		- Public Relations and Advertising	56,328	
1,425		- Training Course	1,860	
39,575		- Starpack and Canned Food UK	38,865	
(3,005)		- Loss/(gain) on exchange	(611)	
		- Removal Costs	1,970	
				200,604
	Taxation			-
435,988	<b>TOTAL EXPENDITURE</b>			431,686
(27,513)	Surplus/Deficit for year			(26,101)
222,179	Amount of fund at beginning of year			194,666
194,666	Amount of fund at end of year			168,565

**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>	
<b>Name of account:</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 7</b>		<b>Fund Account</b>	
<b>Name of account:</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)	





# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period		2,491	10,047	12,538
Additions during period		175	1,158	1,333
Less: Disposals during period		-	-	-
Less: Depreciation				
- Balance Brought Forward		2,302	7,915	10,217
- Charge for the year		43	733	776
Total to end of period		2,345	8,648	10,993
<b>BOOK AMOUNT at end of period</b>		321	2,557	2,878
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)	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	
	<b>*Market Value of Quoted Investments</b>	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	
	<b>*Market Value of Unquoted Investments</b>	

\* 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	358,655		358,655
From Investments	180		180
Other Income (including increases by revaluation of assets)	46,750		46,750
<b>Total Income</b>	<b>405,585</b>		<b>405,585</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>431,686</b>		<b>431,686</b>
<b>Funds at beginning of year</b> (including reserves)	194,666		194,666
<b>Funds at end of year</b> (including reserves)	168,565		168,565
<b>ASSETS</b>			
Fixed Assets			2,878
Investment Assets			
Other Assets			179,596
		<b>Total Assets</b>	<b>182,474</b>
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	<b>13,909</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>168,565</b>

# 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

	2017	2016
	£	£
Wages and salaries	179,680	186,186
Social security costs	17,593	18,309
Other pension costs	<u>7,828</u>	<u>7,680</u>
	<u>205,101</u>	<u>212,175</u>

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

	2017	2016
Directors	2	2
Administration	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

## 2. OPERATING DEFICIT

The operating deficit is stated after charging:

	2017	2016
	£	£
Depreciation - owned assets	776	766
Auditors' remuneration	<u>1,575</u>	<u>1,575</u>

3. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2017	2,491	10,047	12,538
Additions	<u>175</u>	<u>1,158</u>	<u>1,333</u>
At 31 December 2017	<u>2,666</u>	<u>11,205</u>	<u>13,871</u>
<b>DEPRECIATION</b>			
At 1 January 2017	2,302	7,915	10,217
Charge for year	<u>43</u>	<u>733</u>	<u>776</u>
At 31 December 2017	<u>2,345</u>	<u>8,648</u>	<u>10,993</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>321</u>	<u>2,557</u>	<u>2,878</u>
At 31 December 2016	189	2,132	2,321

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

	2017 £	2016 £
Trade debtors	14,206	19,512
Other debtors	8,800	-
VAT	624	10,332
Prepayments and accrued income	<u>837</u>	<u>7,340</u>
	<u>24,467</u>	<u>37,184</u>

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

	2017 £	2016 £
Trade creditors	215	(538)
Accrued expenses	<u>13,694</u>	<u>24,467</u>
	<u>13,909</u>	<u>23,929</u>

## 6. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016
	£	£
Within one year	8,000	-
Between one and five years	32,000	-
In more than five years	<u>1,333</u>	<u>-</u>
	<u>41,333</u>	<u>-</u>

## 7. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by the board of directors.

## 8. 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.

### **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 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.

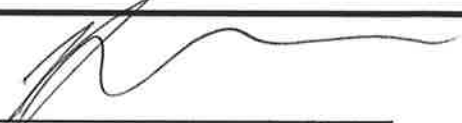

**Pension costs and other post-retirement benefits**

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: 	Chairman's Signature: 
Name: <u>C A SAUNDERS</u>	Name: <u>WILLIAM BOYD</u>
Date: <u>09 JULY 2018</u>	Date: <u>28 JUN 18</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	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>

*Mike*

## 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)

# AUDITOR'S REPORT (continued)

We have audited the financial statements of M P M A Limited (the 'company') for the year ended 31 December 2017 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2017 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.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where: .

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

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

**Responsibilities of directors**

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, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.


In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

In our opinion that the union has complied with section 32 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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:	10 August 2018	
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.**