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# 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: 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



**Inverness and District Master Plumbers Association**

**Officers in post at 31 December 2017**

**President**

**Mr George Baxter**

**Vice President**

**Mr William MacMillan**

**Secretary**

**Mr Colin Miller**

**Council Members – Non voting**

**Mr Colin Miller**

**Mr Murray Menzies**

# 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
55				55

## 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
Council Member	Mr Garry Page	-	16 <sup>th</sup> February 2017

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
3,972	From Members	4,571	
	Subscriptions, levies, etc		
88	Investment income	103	
280	Interest and dividends (gross)		
	Bank interest (gross)	-	
4,340	Other income	4,674	
	Rents received		
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
4,340	<b>TOTAL INCOME</b>		4,674
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff		
61	Occupancy costs		
	Printing, Stationery, Post	35	
	Telephones		
618	Legal and Professional fees	642	
	Miscellaneous (specify)		
-	Insurance	-	
2,070	Secretarial services	830	
2,749	Other charges	1,507	
	Bank charges		
	Depreciation		
	Affiliation fees		
200	Donations	-	
	Conference and meeting fees		
80	AGM expenses	136	
-	Miscellaneous (engraving trophies exp)	61	
-	Deficit on annual dinner	-	
1,602	Delegates expenses	791	
-	Presidents jewel	195	
56	Taxation	-	
4,687	<b>TOTAL EXPENDITURE</b>		2,680
(347)	<b>Surplus/Deficit for year</b>		1,984
18,890	<b>Amount of fund at beginning of year</b>		18,543
18,543	<b>Amount of fund at end of year</b>		20,527

**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>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>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>	
<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>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		

<b>ACCOUNT 5</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>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		



## BALANCE SHEET AS AT 31/12/2017

(see notes 19 and 20)

Previous Year		£	£
14,985	<b>Fixed Assets</b> (as at page 8)	14,985	
	<b>Investments</b> (as per analysis on page 9)		
2,542	Quoted (Market value £ 2,246.00)	2,645	
	Unquoted		
17,527	<b>Total Investments</b>	17,630	
	<b>Other Assets</b>		
75	Sundry debtors	874	
5,371	Cash at bank and in hand	4,528	
	Stocks of goods		
	Others (specify)		
10,857	Term Deposit	10,857	
16,303	<b>Total of other assets</b>	16,059	
33,830	<b>TOTAL ASSETS</b>		33,689
18,544	General Fund (Account)	20,529	
	Fund (Account)		
	Fund (Account)		
13,160	Revaluation Reserve	13,160	
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
56	Tax payable	-	
	Sundry creditors		
2,070	Accrued expenses	-	
	Provisions		
	Other liabilities		
33,830	<b>TOTAL LIABILITIES</b>		33,689
33,830	<b>TOTAL ASSETS</b>		33,689





# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<b>QUOTED</b>	<b>British Government &amp; British Government Guaranteed Securities</b>	
	<b>British Municipal and County Securities</b>	
	<b>Other quoted securities (to be specified)</b> 3,329 Lloyds Banking Group Plc Ordinary 10p shares	2,645
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>2,645</b>
	<b>*Market Value of Quoted Investments</b>	<b>2,266</b>
<b>UNQUOTED</b>	<b>British Government Securities</b>	
	<b>British Municipal and County Securities</b>	
	<b>Mortgages</b>	
	<b>Other unquoted securities (to be specified)</b>	
	<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)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?		<input 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>			
Are the shares which are controlled by the association registered in the association's name		<input type="checkbox"/>	YES
If NO, please state the names of the persons in whom the shares controlled by the association are registered.		<input type="checkbox"/>	NO
COMPANY NAME  N/A	NAMES OF SHAREHOLDERS		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
Are the shares which are controlled by the association registered in the names of the association's trustees?		<input type="checkbox"/>	YES
If NO, state the names of the persons in whom the shares controlled by the association are registered.		<input type="checkbox"/>	NO
COMPANY NAME  N/A	NAMES OF SHAREHOLDERS		

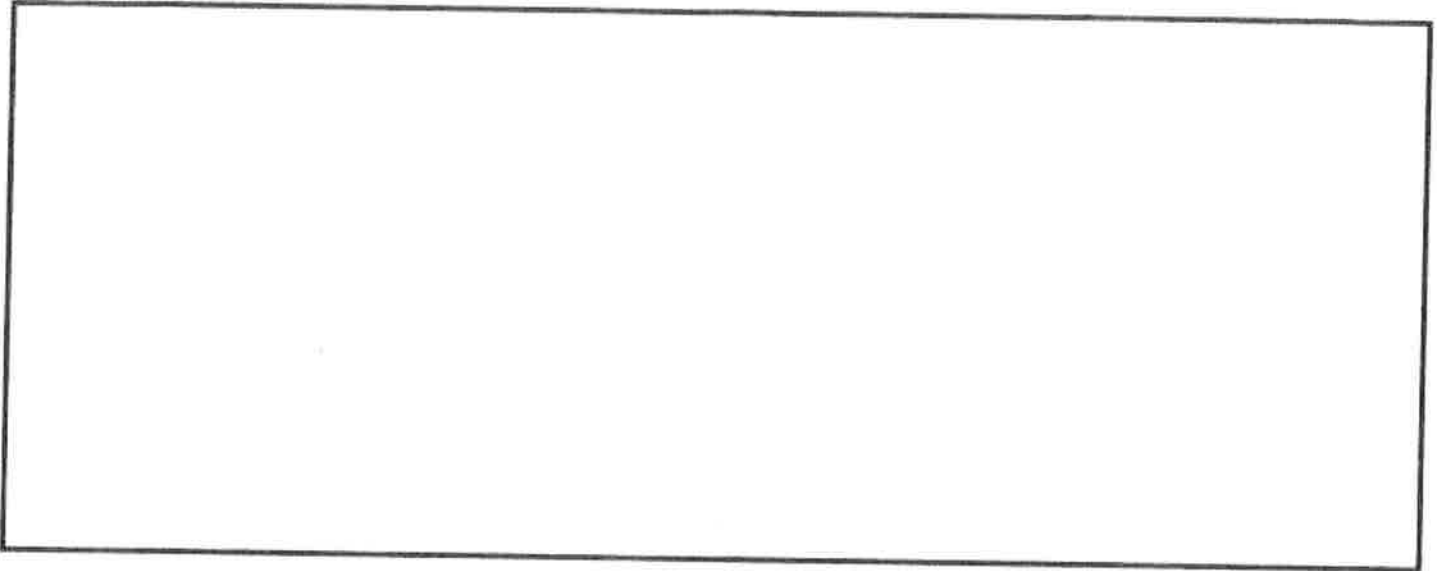
# SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	4,571		4,571
From Investments	103		103
Other Income (including increases by revaluation of assets)	-		-
<b>Total Income</b>	<b>4,674</b>		<b>4,674</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	2,690		2,690
<b>Total Expenditure</b>	<b>2,690</b>		<b>2,690</b>
<b>Funds at beginning of year</b> (including reserves)	31,704		31,704
<b>Funds at end of year</b> (including reserves)	33,688		33,688
<b>ASSETS</b>			
Fixed Assets			14,985
Investment Assets			2,645
Other Assets			16,059
		<b>Total Assets</b>	<b>33,689</b>
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	-
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>33,689</b>

# 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: <u></u> Name: <u>COLIN MILLER</u> Date: <u>23/2/18</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>GEORGE BAR</u> Date: <u>23/2/18</u>
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## 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	

# 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**

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**

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**

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)

# **NOTES TO THE ACCOUNTS**

(see note 36)

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

## **Accounting Convention**

The financial statements are prepared under the historical cost convention.

## **Jewels**

The President's and Vice President's Jewels are included at valuation.

## **Cash Flow Statement**

The Association has taken advantage of the exemption conferred by Financial Reporting Standard 1 and has not prepared a cash flow statement for the year.

# AUDITOR'S REPORT (continued)

## Opinion

We have audited the financial statements of Inverness & Northern District Master Plumbers Association for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance sheet and related notes 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2017 and of its surplus for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the members, as a body, in accordance with the Association's constitution. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in our 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

## 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association 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 the provisions available for small entities, 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 Association's officials use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Association's officials have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The association officials are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## Responsibilities of association officials

The association's constitution require its officials to prepare financial statements for each financial year. The officials have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The association's officials must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of its surplus or deficit for that year.

The association's officials are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the financial statements comply with all relevant legislation and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice). They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

## Auditor's 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 an auditor's report 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the association's officials.
- Conclude on the appropriateness of the association's officials use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

**Auditor's responsibilities for the audit of the financial statements (continued)**

- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the association to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Signature(s) of auditor or auditors:

*FKF Accounting Limited*

Name(s):

**FKF Accounting Limited**

Profession(s) or Calling(s):

**Chartered Accountants**

Address(es):

**Metropolitan House  
High Street  
Inverness  
IV1 1HT**

Date:

**23.02.18**

Contact name and telephone number:

**Colin Gray  
01463 239100**

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

Dear Sirs

**INVERNESS AND NORTHERN DISTRICT MASTER PLUMBERS ASSOCIATION**

We refer to your recent telephone conversation and emails with secretary George Baxter.

We act as auditors for the above and can confirm that the following sentences should have been included in our audit report on page 15 of the form AR27.

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2017 and of its surplus for the year ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Yours faithfully

*Angus Kennedy*