

## Employers' Association's details

Name of Employers' Association:	Fife and Kinross Master Plumbers' Association		
Year ended:	31 December 2018		
List number:	5064 E		
Head or Main Office:	22 Pitreavie Place Kirkcaldy Fife KY2 6JX		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Tick as appropriate)
Website address (if available)			
General Secretary:	Ian Napier		
Contact name for queries regarding the completion of this return:	J Blyth		
Telephone Number:	01592 591882		
E-mail:	ian.napier@blueyonder.co.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: 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.



## 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
42				42

## Change of officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change
COMMITTEE		KENNETH McLENNAN	7 MARCH 2018

**Officers in post**

(see note 10)

**Please insert a complete list of all officers in post at the end of the year to which this form relates.**

Name of Officer	Position held
JOHN BLYTH	PRESIDENT
WILLIAM LAING	VICE-PRESIDENT
JACK WISHART	COMMITTEE MEMBER
DAVID SIMPSON	COMMITTEE MEMBER
KENNETH McLENNAN	COMMITTEE MEMBER
IAN NAPIER	SECRETARY

## Revenue account/General Fund

(see notes 11 to 16)

Previous Year		£	£
	<b>Income</b>		
2,923	From Members                      Subscriptions, levies, etc		3,147
1	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		8
	Other income                      Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
2,924	<b>Total Income</b>		3,155
	<b>Expenditure</b>		
1,375	Administrative expenses                      Remuneration and expenses of staff		1,400
	Occupancy costs		
	Printing, Stationery, Post		
	Telephones		
600	Legal and Professional fees		600
	Miscellaneous (retirement gift)		36
	Other charges                      Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
476	Conference and meeting fees		293
	Expenses		
	Miscellaneous (specify)		
	Taxation		2
2,451	<b>Total expenditure</b>		2,331
473	Surplus/Deficit for year		824
10,655	Amount of fund at beginning of year		11,128
11,128	Amount of fund at end of year		11,952

(See notes 11 to 16)

<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)	

(See notes 11 to 16)

<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>		

**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>£</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 7</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)	

## Balance sheet as at 31 December 2018

(see notes 19 and 20)

Previous Year		£		£
	<b>Fixed Assets (as at page 8)</b>			
	<b>Investments (as per analysis on page 9)</b>			
	Quoted (Market value £)			
	Unquoted			
	<b>Total Investments</b>			
	<b>Other Assets</b>			
225	Sundry debtors			1,124
11,513	Cash at bank and in hand			11,440
	Stocks of goods			
	Others (specify)			
11,738	<b>Total of other assets</b>			12,564
11,738				<b>Total assets</b>
				12,564
11,128	Fund (Account)			11,952
	Fund (Account)			
	Fund (Account)			
	Revaluation Reserve			
	<b>Liabilities</b>			
	Loans			
	Bank overdraft			
	Tax payable			
	Sundry creditors			
610	Accrued expenses			612
	Provisions			
	Other liabilities			
610				<b>Total liabilities</b>
11,738				612
				<b>Total assets</b>
				12,564



## Fixed Assets Account

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>Cost or valuation At start of period</b>				
<b>Additions during period</b>				
<b>Less: Disposals during period</b>				
<b>Less: DEPRECIATION:</b>				
<b>Total to end of period</b>				
<b>Book amount at end of period</b>				
<b>Freehold</b>				
<b>Leasehold (50 or more years unexpired)</b>				
<b>Leasehold (less than 50 years unexpired)</b>				
<b>As balance sheet</b>				

## 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>	
	<b>Total quoted (as Balance Sheet)</b>	
	<b>*Market Value of Quoted Investments</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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 <input type="checkbox"/>	NO <input type="checkbox"/>
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 <input type="checkbox"/>	NO <input type="checkbox"/>
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 24 to 33)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	3,147		3,147
From Investments	8		8
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	<b>3,155</b>		<b>3,155</b>
<b>Expenditure</b> (including decreases by revaluation of assets)	2,331		2,331
<b>Total Expenditure</b>	<b>2,331</b>		<b>2,331</b>
<b>Funds at beginning of year</b> (including reserves)	11,128		11,128
<b>Funds at end of year</b> (including reserves)	11,952		11,952
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			12,564
<b>Total Assets</b>			<b>12,564</b>
<b>Liabilities</b>			
<b>Total Liabilities</b>			<b>612</b>
<b>Net assets (Total Assets less Total Liabilities)</b>			<b>11,952</b>

## Notes to the accounts

(see note 34)

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

### 1 STATUTORY INFORMATION

Fife & Kinross Master Plumbers' Association is an unincorporated body and registered Employers' Association, whose objectives are to represent the interests of its members and provide a focus for the development of plumbers in Fife and Kinross. Its principal office is located at Pitreavie Place, Kirkcaldy.

### 2 ACCOUNTING POLICIES

#### Basis of accounting

These financial statements have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention and are presented in pounds sterling.

#### Financial instruments

Basic financial instruments are recognised at amortised cost and comprise debtors, bank and cash and accruals.

#### Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the Committee Members have considered whether in applying the accounting policies required by FRS 102 a restatement of comparative items was needed. No restatements were required.

#### Incoming Resources

Incoming resources are accounted for as they become receivable.

#### Resources Expended

Resources expended are included in the Income and Expenditure Account on the accruals basis, inclusive of any VAT. Expenditure is recognised when a liability is incurred either explicitly or constructively.

### 3 TAXATION

	2018	2017
	£	£
Current year charge	<u>2</u>	<u>-</u>

The Association, as an unincorporated employers' association, is a mutual organisation but is liable to corporation tax on interest received.

### 4 GENERAL RESERVE

	£	£
At 1 January 2018	11,128	10,655
Surplus for the year	<u>824</u>	<u>473</u>
At 31 December 2018	£ <u>11,952</u>	£ <u>11,128</u>




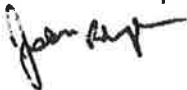
## Accounting policies

(see notes 35 and 36)

## Signatures to the annual return

including the accounts and balance sheet contained in the return.

(see notes 37 and 38)

<p><b>Secretary's Signature:</b>    <b>Name:</b> IAN NAPIER  <b>Date:</b> 20/3/19</p>	<p><b>Chairman's Signature:</b>                  (or other official whose position should be stated)    <b>Name:</b> JOHN BIRTU.  <b>Date:</b> 20/3/19.</p>
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## Checklist

(see note 39)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2)	Yes	✓	No	
Has the list of officers been completed? (see page 2a)	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 the rule book enclosed? (see Note 40)	Yes	✓	No	
Has the summary sheet been completed? (see Notes 6 and 25 to 34)	Yes	✓	No	

## Checklist for auditor's report

(see notes 40 to 44)

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 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? **YES**  
(See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

Please explain in your report overleaf or attached.

2. 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. **YES**

(See section 36(4) of the 1992 Act set out in note 43)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.



**Auditor's report (continued)**

*As per 16<sup>th</sup>*

Signature(s) of auditor or auditors:	<i>Brown, Scott &amp; Main</i>	
Name(s):	Brown, Scott & Main	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	31 Townsend Place Kirkcaldy Fife KY1 1HB	
Date:	<i>21st March 2019</i>	
Contact name for enquiries and telephone number:	W Main 01592 206666	

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

## FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION

This report is issued in respect of an audit carried out under the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of Fife and Kinross Master Plumbers' Association for the year ended 31 December 2018, 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, 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 Association's 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 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 THE COMMITTEE AND AUDITORS

The committee is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK) (ISA's (UK)).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding committee members' remuneration and transactions with the Association is not disclosed.

#### BASIS OF AUDIT OPINION

We conducted our audit in accordance with ISA's (UK) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### OPINION

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 31 December 2018, of its income and expenditure for the year then ended and of the matters to which they relate to;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the section 28 to 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

*Brown, Scott & Main*

**BROWN, SCOTT & MAIN**

Chartered Accountants and Statutory Auditor

Kirkcaldy

21 March 2019

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