

## Form AR27

Trade Union and Labour relations (Consolidation) Act 1992

### Employers' Association's details

Name of Employers' Association:

Metal Pacakging Manufacturers Association

Year ended:

31 December 2018

List number:

1078e

Head or Main Office:

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

Has the address changed during the year to which the return relates?

Yes

No

(Tick as appropriate)

Website address (if available)

www.mpma.org.uk

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: 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
19	-	-	-	19

## 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
<b>None changes</b>			

## 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
Richard O'Neill	Chairman
William Boyd	Director
Christopher Sanders	Secretary

## Revenue account/General Fund

[\(see notes 11 to 16\)](#)

Previous Year		£	£
	<b>Income</b>		
358,655	From Members                      Subscriptions, levies, etc	356,652	
180	Investment income    Interest and dividends (gross)	-	
	Bank interest (gross)	211	
	Other (specify)	-	
358,835	Other income                      Rents received	-	356,863
	Insurance commission	-	
	Consultancy fees	-	
	Publications/Seminars	-	
	Miscellaneous receipts (specify)		
3,750	- Contributions: The Can Makers Limited	3,750	
13,000	- Contributions: MPMA (CCL) Limited	13,000	
30,000	- Contributions: Canned Food	32,000	
-	- Contributions: MPE	5,481	
46,750			54,231
405,585	<b>Total income</b>		<b>411,094</b>
	<b>Expenditure</b>		
	Administrative expenses		
205,101	Remuneration and expenses of staff	205,534	
9,510	Occupancy costs	9,823	
12,129	Printing, Stationery, Post	9,176	
-	Telephones	-	
2,808	Legal and Professional fees	18,373	
1,534	Miscellaneous (specify)		
	- Insurance	1,491	
231,082			244,397
	Other charges		
444	Bank charges	353	
776	Depreciation	713	
-	Sums written off	-	
57,441	Affiliation fees	53,877	
-	Donations	-	
13,191	Conference and meeting fees	14,853	
20,965	Expenses	20,631	
	Miscellaneous (specify)		
9,375	- Statistics	9,120	
56,328	- Public Relations and Advertising	57,466	
1,860	- Training Course	159	
38,865	- Starpack and Canned Food Uk	37,468	
(611)	- Loss/(gain) on exchange	235	
1,970	- Removal costs	-	

			194,875
	Taxation		-
		<b>Total expenditure</b>	439,272
		Surplus/Deficit for year	(28,178)
		Amount of fund at beginning of year	168,565
		Amount of fund at end of year	140,387

**Accounts other than the revenue account/general fund**

[\(See notes 11 to 16\)](#)

Account 2		Fund Account	
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)	

Account 3		Fund Account	
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**

[\(See notes 11 to 16\)](#)

<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>	
		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>	
<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 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>	





215	Sundry creditors	3,943	
13,694	Accrued expenses	19,159	
	Provisions	-	
	Other liabilities	-	
13909		<b>Total liabilities</b>	23,102
168,565		<b>Total assets</b>	140,387

## Fixed Assets Account

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>Cost or valuation</b>				
At start of period		2,666	11,205	13,871
Additions during period		-	-	-
Less: Disposals during period		-	-	-
Less: Depreciation:		2,345	8,648	10,993
- Balance brought forward		73	640	713
- Charge for the year				
Total to end of period		2,418	9,288	11,706
<b>Book amount at end of period</b>		248	1,917	2,165
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
As balance sheet				

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

<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 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	356,652	-	356,652
From Investments	211	-	211
Other Income (including increases by revaluation of assets)	54,231	-	54,231
<b>Total Income</b>	411,094	-	411,094
<b>Expenditure</b> (including decreases by revaluation of assets)	439,272	-	439,272
<b>Total Expenditure</b>	439,272	-	439,272
<b>Funds at beginning of year</b> (including reserves)	168,565	-	168,565
<b>Funds at end of year</b> (including reserves)	140,387	-	140,387
<b>Assets</b>			
	Fixed Assets		2,165
	Investment Assets		
	Other Assets		161,324
		<b>Total Assets</b>	163,489
<b>Liabilities</b>		<b>Total Liabilities</b>	138,222
<b>Net assets (Total Assets less Total Liabilities)</b>			140,387

## 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. EMPLOYEES AND DIRECTORS

	2018	2017
	£	£
Wages and salaries	176,763	179,680
Social security costs	20,931	17,593
Other pension costs	<u>7,840</u>	<u>7,828</u>
	<u>205,534</u>	<u>205,101</u>

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

	2018	2017
Directors	1	2
Administration	<u>2</u>	<u>2</u>
	3	4

### 2. OPERATING DEFICIT

The operating deficit is stated after charging:

	2018	2017
	£	£
Depreciation - owned assets	713	776
Auditors' remuneration	<u>1,688</u>	<u>1,575</u>

### 3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2018 and 31 December 2018	<u>2,666</u>	<u>11,205</u>	<u>13,871</u>
<b>DEPRECIATION</b>			
At 1 January 2018	2,345	8,648	10,993
Charge for year	<u>73</u>	<u>640</u>	<u>713</u>
At 31 December 2018	<u>2,418</u>	<u>9,288</u>	<u>11,706</u>
<b>NET BOOK VALUE</b>			
At 31 December 2018	<u>248</u>	<u>1,917</u>	<u>2,165</u>
At 31 December 2017	321	2,557	2,878

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

	2018	2017
	£	£
Trade debtors	25,175	14,206
Other debtors	8,657	8,800
VAT	239	624
Prepayments and accrued income	<u>298</u>	<u>837</u>
	<u>34,369</u>	<u>24,467</u>

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

	2018	2017
	£	£
Trade creditors	3,943	215
Accrued expenses	<u>19,159</u>	<u>13,694</u>
	<u>23,102</u>	<u>13,909</u>

6. **LEASING AGREEMENTS**

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

	2018	2017
	£	£
Within one year	8,000	8,000
Between one and five years	25,333	32,000
In more than five years	<u>-</u>	<u>1,333</u>
	<u>33,333</u>	<u>41,333</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 35 and 36)

### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

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.

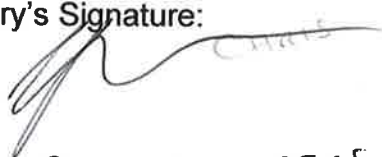

**Pension costs and other post-retirement benefits**

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**

including the accounts and balance sheet contained in the return.

[\(see notes 37 and 38\)](#)

Secretary's Signature: 	Chairman's Signature: (or other official whose position should be stated) 
Name: C A SANDOES	Name: William Boyd
Date: 16-05-2019	Date: 16-05-2019

**Checklist**

[\(see note 39\)](#)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the list of officers been completed? (see page 2a)	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 the rule book enclosed? (see Note 40)	Yes	<input 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 type="checkbox"/>

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

Yes

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.

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

Yes

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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

## Auditor's report (continued)

### Opinion

We have audited the financial statements of M P M A Limited (the 'company') for the year ended 31 December 2018 which comprise the Statement of Income and Retained Earnings, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 and of 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.
- Have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour relations (consolidation) Act 1992

### 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 uncertainty 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, 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.

#### **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
- 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.

#### **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.

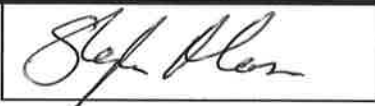
#### **Auditors' responsibilities for the audit of the financial statements**

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.

**Use of our report**

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.

Signature(s) of auditor or auditors:		
Name(s):	Stephen Mason for and on behalf of FKCA	
Profession(s) or Calling(s):	ACA	
Address(es):	Prospero House 46-48 Rothesay Road Luton Bedfordshire	
Date:	05.06.2019	
Contact name for enquiries 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.