

Form AR27

Trade Union and Labour relations (Consolidation) Act 1992

Employers' Association's details

Name of Employers' Association:

London Association of Funeral Directors

Year ended:

31st December 2018

List number:

1219E

Head or Main Office:

8 Cross Meadow
Chesham
Bucks.
HP5 2RU

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

General Secretary:

Judith Williams

Contact name for queries regarding the completion of this return:

Judith Williams

Telephone Number:

07776 995335

E-mail:

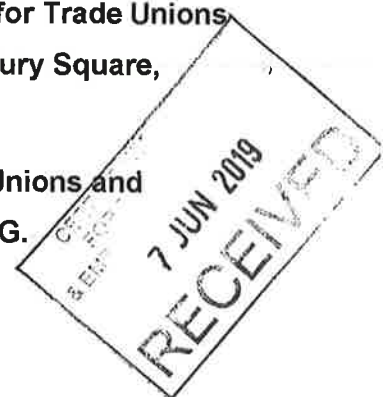
secretary@lafd.org.uk

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
90				90

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
President	Matthew Barber	Richard van Nes	19/4/18
Vice-President	Richard van Nes	Adam Ginder	19/4/18
Immediate Past President		Matthew Barber	19/4/18
Executive Committee member	C. Austin		19/4/18
Executive Committee member	S. Thomas		19/4/18
Executive Committee member		Michael Tiney	19/4/18

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 van Nes	President
Adam Ginder	Vice-president
Graham Saville	Hon. Treasurer
Matthew Barber	Immediate Past President
Ray Barnes	Executive Committee Member
Robert Lodge	Executive Committee Member
Brian Parsons	Executive Committee Member
Barry Pritchard	Executive Committee Member
Anji Reeves	Executive Committee Member
Emily Skelton	Executive Committee Member
Michael Tiney	Executive Committee Member
Simon Truelove	Executive Committee Member & Trustee
Michael Killick	Trustee
John Lodge	Trustee

Simon Truelove

Claire Austin

John Lodge

Trustees of
the Charitable Fund of the
London Association of Funeral Directors

Revenue account/General Fund

(see notes 11 to 16)

Previous Year		£	£
	Income		
	From Members Subscriptions, levies, etc		24,750
	Investment income Interest and dividends (gross)		
	Bank interest (gross)	142	
	Other (specify)		142
	Other income Rents received		24,892
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
	Total income		24,892
	Expenditure		
	Administrative expenses		
	Remuneration and expenses of staff	9,348	
	Occupancy costs		
	Printing, Stationery, Post }		
	Telephones }	680	
	Legal and Professional fees	1,305	
	Miscellaneous (specify) <i>Website</i>	105	
	<i>Deficit on members' event</i>	1,418	
	<i>Officers' regalia (nett of insurance claim receipts)</i>	9,062	
	Other charges Bank charges	116	21,918
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees	10,195	
	Expenses		
	Miscellaneous (specify) <i>Sundry</i>	50	
			10,361
	Taxation		-
	Total expenditure		32,279
	Surplus/Deficit for year		- 7,387
	Amount of fund at beginning of year		75,181
	Amount of fund at end of year		67,794

Accounts other than the revenue account/general fund

(See notes 11 to 16)

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 11 to 16)

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 []

[\(see notes 19 and 20\)](#)

Previous Year		£	£
	Fixed Assets (as at page 8)		
	Investments (as per analysis on page 9)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Sundry debtors	12,230	
	Cash at bank and in hand	74,286	
	Stocks of goods		
	Others (specify)		
	Total of other assets		86,516
		Total assets	86,516
			67,794
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		
	Provisions		
	Other liabilities		
		18,722	
		Total liabilities	18,722
		Total assets	86,516

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)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?		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)		
Incorporated Employers' Associations			
Are the shares which are controlled by the association registered in the association's name		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		
Unincorporated Employers' Associations			
Are the shares which are controlled by the association registered in the names of the association's trustees?		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 £
Income			
From Members			24,750
From Investments			142
Other Income (including increases by revaluation of assets)			
Total Income			24,892
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			32,279
Funds at beginning of year (including reserves)			75,151
Funds at end of year (including reserves)			67,794
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	86,516
Liabilities		Total Liabilities	18,722
Net assets (Total Assets less Total Liabilities)			67,794

Notes to the accounts

(see note 34)

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

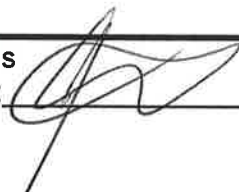
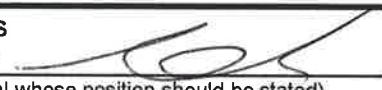
Accounting policies

[\(see notes 35 and 36\)](#)

Signatures to the annual return

including the accounts and balance sheet contained in the return.

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

Secretary's Signature: 	President's Signature:  <small>(or other official whose position should be stated)</small>
Name: Judith Williams	Name: Adam Ginder
Date: 22.5.19	Date: 22.5.19

Checklist

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

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see page 2a)	Yes	X	No	
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 the 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	

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)

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)

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)

Attached

Signature(s) of auditor or auditors:		
Name(s):	David Belbin Clemence Hoar Cummings LLP	
Profession(s) or Calling(s):	FCA, Senior Statutory Auditor	
Address(es):	Riverside House 1-5 Como Street, Romford, Essex, RM7 7DN	
Date:	3 June 2019	
Contact name for enquiries and telephone number:	David Belbin 01708 333303	

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

REPORT OF THE AUDITORS TO THE MEMBERS OF THE LONDON ASSOCIATION OF FUNERAL DIRECTORS

(An Area Federation of the National Association of Funeral Directors)

In accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992

We have audited the financial statements of The London Association of Funeral Directors for the year ended 31st December 2018. 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 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 auditors' 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 executive committee and auditors

The Association's Executive Committee are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Practice Board's (APB's) Ethical Standards for Auditors.

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 the Executive Committee members' remuneration and transactions with the Association is not disclosed.

Basis of audit opinion

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 society's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Committee of Management; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 as at 31st December 2015 and of its surplus for the year then ended.
- and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.


Matters on which we are required 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 books of account have not been kept by the Association in accordance with the requirements of the legislation
- a satisfactory system of control over transactions has not been maintained by the association in accordance with the requirements of the legislation
- the revenue account or the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the association or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Riverside House
1-5 Como Street
Romford
Essex RM7 7DN

Dated 3 June 2019


.....

David Belbin FCA, Senior Statutory Auditor
Clemence Hoar Cummings LLP
Chartered Accountants and Registered Auditors