

Form AR27

Trade Union and Labour relations (Consolidation) Act 1992

Employers' Association's details

Name of Employers' Association:

Inverness & Northern District Master Plumbers' Association

Year ended:

31 December 2018

List number:

Head or Main Office:

Ellonville
92 Fairfield Road
Inverness
IV3 5LJ

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

Yes

No

(Tick as appropriate)

Website address (if available)

General Secretary:

George Baxter

Contact name for queries regarding the completion of this return:

George Baxter

Telephone Number:

07836337982

E-mail:

indmpa@btinternet.com

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
56				56

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
Secretary	Colin Miller	George Baxter	15/02/18

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
Mr George Baxter	President
Mr William MacMillan	Vice President
Mr George Baxter	Secretary
Mr Colin Miller	Council Member – Non-Voting
Mr Murray Menzies	Council Member – Non-Voting

Revenue account/General Fund

(see notes 11 to 16)

Previous Year		£	£
	Income		
	From Members Subscriptions, levies, etc	3,672	
	Investment income Interest and dividends (gross)	68	
	Bank interest (gross)		
	Other (specify)	90	
	Other income Rents received	3,830	
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
	Total Income		3,830
	Expenditure		
	Administrative expenses		
	Remuneration and expenses of staff		
	Occupancy costs		
	Printing, Stationery, Post	195	
	Telephones		
	Legal and Professional fees	666	
	Miscellaneous (specify)		
	Secretarial services	1,337	
	Other charges Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees	90	
	Expenses		
	Miscellaneous (specify)		
	Delegates expenses	1,018	
	Loss on sale of investment	545	
	Finance costs	198	
	Taxation		4,049
			17
	Total expenditure		4,066

Surplus/Deficit for year
 Amount of fund at beginning of year
 Amount of fund at end of year

(236)
20,527
20,291

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 31st December 2018

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at page 8)	14,985	
	Investments (as per analysis on page 9)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments	14,985	
	Other Assets		
	Sundry debtors	1,498	
	Cash at bank and in hand	6,041	
	Stocks of goods		
	Others (specify)		
	Term deposit account	10,946	
	Total of other assets	18,485	
		Total assets	33,470
	General Fund (Account)	20,293	
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve	13,160	
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		
	Provisions		
	Other liabilities	17	

Total liabilities	33,470
Total assets	33,470

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 N/A	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 N/A	Names of shareholders		

Summary sheet

(see notes 24 to 33)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	3,672		3,672
From Investments	158		158
Other Income (including increases by revaluation of assets)			
Total Income	3,830		3,830
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	4,066		4,066
Funds at beginning of year (including reserves)	33,689		33,689
Funds at end of year (including reserves)	33,453		33,453
Assets			
Fixed Assets			
Investment Assets			14,985
Other Assets			18,485
		Total Assets	33,470
Liabilities		Total Liabilities	17
Net assets (Total Assets less Total Liabilities)			33,453

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 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.

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:  Name: GEORGE BATER Date: 19th May 2019	Chairman's Signature: VICE PRESIDENT (or other official whose position should be stated)  Name: WILLIAM MACMILLAN Date: 8th MAY 2019.
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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?
(See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

Please explain in your report overleaf or attached. YES

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. YES

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)

Opinion

We have audited the financial statements of Inverness & Northern District Master Plumbers Association for the year ended 31 December 2018 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 2018 and of its deficit for the year then 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.

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

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 Keating Limited	
Name(s):	FKF Accounting Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Metropolitan House High Street Inverness IV1 1HT	
Date:	30.05.19	
Contact name for enquiries 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.