

DO NOT STAPLE  
PRINT ON ONE SIDE ONLY

# 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

# 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
30				30

## 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
President	Mr R Leslie	Mr R Duncan	06/06/2018
Senior Vice President	Mr N Hadden	Mr N Hadden	06/06/2018
Junior Vice President	Mr R Duncan	Mr R Leslie	06/06/2018

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 18)

Previous Year		£	£
	<b>INCOME</b>		
2548	From Members: Subscriptions, levies, etc		2248
133	Investment income: Interest and dividends (gross) Bank interest (gross) Other (specify):	14	14
	Other income: Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Bank charges refunded		2282
545			
484	Surplus at Presidents Cup Golf Outing	480	480
1109			480
3790	<b>TOTAL INCOME</b>		<b>2742</b>
	<b>EXPENDITURE</b>		
	<b>Administrative expenses</b>		
2596	Remuneration and expenses of staff	2496	
250	Occupancy costs		
	Printing, Stationery, Post	210	
351	Telephones		
	Legal and Professional fees	360	
	Miscellaneous (specify)		
3197			3066
32	Other charges: Bank charges Depreciation Sums written off Affiliation fees Donations	19	
1212	Conference and meeting fees Expenses	405	
411	Miscellaneous (specify) Deficit on Dinner Dance	358	
1180			780
	Taxation		
4852	<b>TOTAL EXPENDITURE</b>		<b>3846</b>
(1062)	Surplus/Deficit for year		1104
13403	Amount of fund at beginning of year		12391
12391	Amount of fund at end of year		11287

## 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>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>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>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>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 31/12/18**

(see notes 19 and 20)

1

Previous Year		£	£
	<b>Fixed Assets (as at page 11)</b>		
	<b>Investments (as per analysis on page 13)</b>		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
849	Sundry debtors	1973	
14789	Cash at bank and in hand	12056	
220	Stocks of goods	220	
	Others (specify)		
	<b>Total of other</b>		14849
<b>15858</b>	<b>assets</b>		
<b>15858</b>		<b>TOTAL ASSETS</b>	<b>14849</b>
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Revaluation Reserve	
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
3467	Sundry creditors	3562	
	Accrued expenses		
	Provisions		
	Other liabilities		
<b>3467</b>		<b>TOTAL LIABILITIES</b>	<b>3562</b>
<b>12391</b>		<b>TOTAL ASSETS</b>	<b>11287</b>

# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period				
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
<b>BOOK AMOUNT at end of period</b>				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>				<b>0</b>



# 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)	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	
	<b>*Market Value of Quoted Investments</b>	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>0</b>
	<b>*Market Value of Unquoted Investments</b>	<b>0</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?

YES

NO

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

NO

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

NO

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 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members:	2248		2248
From Investments	14		14
Other Income (including increases by revaluation of assets)	480		480
<b>Total Income:</b>	<b>2742</b>		<b>2742</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>3846</b>		<b>3846</b>
<b>Funds at beginning of year</b> (including reserves)	12391		12391
<b>Funds at end of year</b> (including reserves)	11287		11287
<b>ASSETS</b>			
Fixed Assets:			
Investment Assets:			
Other Assets			14649
		<b>Total Assets:</b>	<b>14529</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>14649</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>11287</b>

# ACCOUNTING POLICIES

(see notes 36)

## 1. ACCOUNTING POLICIES

### a. **General Information**

The organisation is an association of plumbing and mechanical services employers in the Banff and Moray area. The address of the registered office is 1a Cluny Square, Buckie, AB56 1AH.

### b. **Statement of Compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### c. **Accounting Standards**

The financial statements have been prepared on the historical cost basis and in accordance with applicable accounting standards.

### d. **Revenue Recognition**

Annual subscriptions represent the rebate received from Scottish & Northern Ireland Plumbing Employers' Federation (SNIPEF) on subscriptions paid by members and is recognised when received from SNIPEF.

Interest income and transactions relating to the annual President's Cup Golf Outing and Dinner Dance are recognised on an accruals basis.

### e. **Presentation Currency**

As all of the group's income and profits are generated in the United Kingdom, Banff and Moray Master Plumbers Association present their financial statements in Great British Pounds.

### f. **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.



### g. **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and current balances with banks and similar institutions which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

# 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>DAVID ROBERTS</u> _____ Date: _____ _____	Chairman's Signature: <u></u> (or other officer whose position should be stated) Name: <u>ED DIXON</u> _____ Date: _____ _____
---	--

## CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input checked="" type="checkbox"/>	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**

If "No" please explain below.

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**

If "No" please explain below.

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**

If "No" please explain below.

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)

## **AUDITOR'S REPORT (continued)**

We have audited the financial statements of Banff and Moray Master Plumbers Association for the year ended 31<sup>st</sup> 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 (United Kingdom Generally Accepted Accounting Practise).

This report is made solely to the 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 members those matters we required to state to them in an auditors' report and for no other purposes. 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 MEMBER AND AUDITORS**

The Association's members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 Practices Board's Ethical Standards for Auditors.

### **SCOPE OF THE AUDIT**

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: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the members; and the overall presentation of the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions Available for Small Entities.

### **OPINION**

In our opinion the financial statements:

- give a true and fair view of the Association's affairs as at 31<sup>st</sup> December 2018 and of the Association's results for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the requirements of the Trade Unions and Labour Relations (Consolidation) Act 1992.

### **Matters on which we are to report by exemption**

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 accounting records have not been kept, or
- the accounts do not agree to the accounting records.

Munro Rankine (Senior statutory auditor)  
On behalf of Cathedral Accountancy Ltd, Statutory Auditor  
4 North Guildry Street  
Elgin, Moray, IV30 1JR

--	--	--

Signature(s) of auditor or auditors:	<i>M. P. P. P.</i>	
Name(s):	CATHEDRAL ACCOUNTANTS <sup>LD</sup>	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	4 NORTH QUINCY ST. BLAUN 1030 15R	
Date:	20/1/20	
Contact name and telephone number:	MUNRO MANNING 01343 551572	

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

**EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.**

**THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE CERTIFICATION OFFICE**



# RITSONS

Chartered Accountants & Business Advisers

DA/AG/NG/4/6048

12<sup>th</sup> February 2020

Certificate Office of Trade  
Unions and Employers Associations  
Melrose House  
69A George Street  
Edinburgh  
EH2 2JG



Dear Sirs,

## **Banff & Moray Master Plumbers Association**

Please find enclosed AR27 duly completed and signed along with a copy of the constitution.

The current list of officers in post 31<sup>st</sup> December 2018 were as follows:

President	-	R Duncan
Senior Vice President	-	Mr N Hadden
Junior Vice President	-	Mr R W Leslie
Executive Committee	-	Mr R Leslie
		Mr G G Milne
		Mr B J Yeats
		Mr A M McKerron

Yours faithfully,

OFFICES AT INVERNESS, FORRES, ELGIN, BUCKIE, KEITH

RITSONS was established in 1909 and is one of Scotland's oldest Firms of Chartered Accountants



Registered to carry on audit work in the UK by the  
Institute of Chartered Accountants of Scotland.  
Details of our audit registration can be viewed at  
[www.auditregister.org.uk](http://www.auditregister.org.uk) under reference 0453.

Regulated for a range of investment business activities by the  
Association of Chartered Certified Accountants.

A. E. SIMPSON M.A., C.A.; D. NEWTON B.Sc., F.C.A.; D. J. ANDERSON C.A.;  
S. ROSS F.C.C.A., C.T.A.; J. BRASH B.A., C.A.; D. PALOMBO M.A., C.A.;  
Associate: L. GREEN M.A.A.T., C.A.

