

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Fife and Kinross Master Plumbers' Association			
Year ended:	31 December 2019			
List No:				
Head or Main Office:	22 Pitreavie Place			
	Kirkcaldy			
	Fife			
Postcode	KY2 6JX			
Website address (if available)				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/> ('X' in appropriate box)
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 1093602

You should sent the annual return to the following address stating the name of the union in subject:

For Employers' Associations based in England and Wales: returns@certoffice.org

For Employers' Associations based in Scotland: ymw@tctyoung.co.uk

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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
41				41

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 MEMBER	KENNETH McLENNAN		20 March 2019

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
	From Members	Subscriptions, levies, etc	2,473	2,473
	Investment income	Interest and dividends (gross)		
		Bank interest (gross)	12	12
		Other (specify)		
		Total Investment Income	12	12
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
		Total of other income		
		Total income		2,485
		Interfund Transfers IN		
	Expenditure			
	Administrative expenses	Remuneration and expenses of staff	1,400	1,400
		Occupancy costs		
		Printing, Stationery, Post		
		Telephones		
		Legal and Professional fees	600	600
		Miscellaneous (specify)		
		Charitable donations	75	75
		Total of Admin expenses		2,075
	Other Charges	Bank charges		
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
		Conference and meeting fees	294	294
		Expenses		
		Miscellaneous (specify)		
		Total of other charges		294
		Taxation	2	2
		Total expenditure		2,371
		Interfund Transfers OUT		
		Surplus/Deficit for year		114
		Amount of fund at beginning of year		11,952
		Amount of fund at end of year		12,066

Accounts other than 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	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		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	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		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 2019]

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at Page 8)		
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
	Unquoted (Market value £) as at Page 9		
	Total Investments		
	Other Assets		
1,124	Sundry debtors	143	143
11,440	Cash at bank and in hand	12,537	12,537
	Stocks of goods		
	Others (specify)		
	Total of other assets	12,680	12,680
12,564			
	Total Assets		12,680
11,952	Revenue Account/ General Fund	12,066	
	Revaluation Reserve		
	Liabilities		
	Accrued expenses	614	
	Total Liabilities		614
	Total Assets		12,680

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period				
Additions during period				
Less: Disposals				
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)				
Total of Fixed Assets				

Analysis of Investments

(see note 22)

Quoted		Other Funds
	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 investments (to be specified)	
	Total Unquoted (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 note 23)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?

Yes		No	X
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If Yes name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
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Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name

Yes		No	
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If NO, please state the names of the persons in whom the shares controlled by the association are registered.

Company name	Names of shareholders
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Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?

Yes		No	
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If NO, state the names of the persons in whom the shares controlled by the association are registered.

Company name	Names of shareholders
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Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	2,473	2,473
From Investments	12	12
Other Income (including increases by revaluation of assets)		
Total Income	2,485	2,485
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	2,371	2,371
Funds at beginning of year (including reserves)	11,952	11,952
Funds at end of year (including reserves)	12,066	12,066
ASSETS		
Fixed Assets		
Investment Assets		
Other Assets		12,680
Total Assets		12,680
Liabilities		
Total Liabilities		614
Net Assets (Total Assets less Total Liabilities)		12,066

Notes to the accounts

(see note 34)

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

Attached (pdf page18)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1 STATUTORY INFORMATION

Fife and 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.

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

	2019	2018
	£	£
Current year charge	<u>2</u>	<u>2</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 2019	11,952	11,128
Surplus for the year	<u>114</u>	<u>824</u>
At 31 December 2019	£ 12,066	£ 11,952

Accounting policies

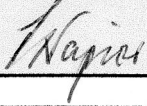
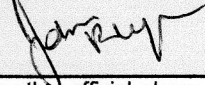
(see notes 35 & 36)

Attached (pdf page 18)

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	IAN NAPIER	Name:	JOHN BLYTH
Date:	11 March 2020	Date:	11 March 2020

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes		No	
Has the list of officers been completed? (see Page 2A)	Yes		No	
Has the return been signed? (see Note 37)	Yes		No	
Has the auditor's report been completed? (see Note 41)	Yes		No	
Is the rule book enclosed? (see Note 39)	Yes		No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes		No	

Checklist for auditor's report

(see notes 41 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.

Signature(s) of auditor or auditors:

Brown, Scott & Main

Name(s):

Brown, Scott & Main

Profession(s) or Calling(s):

Chartered Accountants

Address(es)

31 Townsend Place Kirkcaldy
Fife
KY1 1HB

Date:

12th March 2020

Contact name for enquiries and telephone number:

W Main 01592 206666

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

OPINION

We have audited the financial statements of Fife and Kinross Master Plumbers' Association for the year ended 31 December 2019, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 31 December 2019, 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.

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 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 committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the committee members 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.

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 accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.

RESPONSIBILITIES OF THE COMMITTEE

As described in the Statement of Committee's Responsibilities, the Committee members 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 its members determine is 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, its members are responsible for assessing the Association'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 its members intend to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FIFE AND KINROSS MASTER PLUMBERS' ASSOCIATION (continued)

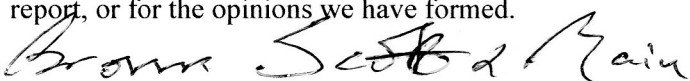
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

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. This description forms part of our auditor's report.

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 officers' remuneration and transactions with the Association is not disclosed.

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.



BROWN, SCOTT & MAIN
Chartered Accountants and Statutory Auditor

Kirkcaldy
12 March 2020