# Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

# Annual Return for an Employers' Association

Name of Employers' Association:	SCOTTISH & NORTHERN IRELAND PLUMBING EMPLOYER'S FEDERATION
Year ended:	31ST DECEMBER 2019
List No:	5016E
Head or Main Office:	BELLEVUE HOUSE
	22 HOPETOUN STREET
	EDINBURGH
	Postcode EH7 4GH
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)
General Secretary:	FIONA HODGSON
Contact name for queries regarding the completion of this return:	LAUREN SMITH
Telephone Number:	0131 524 1229
E-mail:	lauren.smith@snipef.org
Please follow the guidance notes in the Any difficulties or problems in the completion	ne completion of this return n 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@tcyoung.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	lrish Republic	Elsewhere Abroad (Including Channel Islands)	Totals	
702	59			761	

# **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	Name of	Date of Change
Fosition heid			Date of Change
	ceasing to hold office	Officer appointed	
PRESIDENT	GORDON MATHESON	NEIL HADDEN	24 May 2019
VICE- PRESIDENT	NEIL HADDEN	ROBIN HALL	24 May 2019
JUNIOR VICE- PRESIDENT	BRIAN WARRENDER	JIM BUTTER	24 May 2019
PAST PRESIDENT	GERRY WOODS	GORDON MATHESON	24 May 2019

# **Officers in post**

-(see note 10)

Please complete list of all officers in post at the end of the year to which this form relates.

Name of Officer	Position held
NEIL HADDEN	PRESIDENT
ROBIN HALL	VICE-PRESIDENT
JIM BUTTER	JUNIOR VICE- PRESIDENT
GORDON MATHESON	PAST PRESIDENT

# **Revenue Account / General Fund**

(see notes 11 to 16)

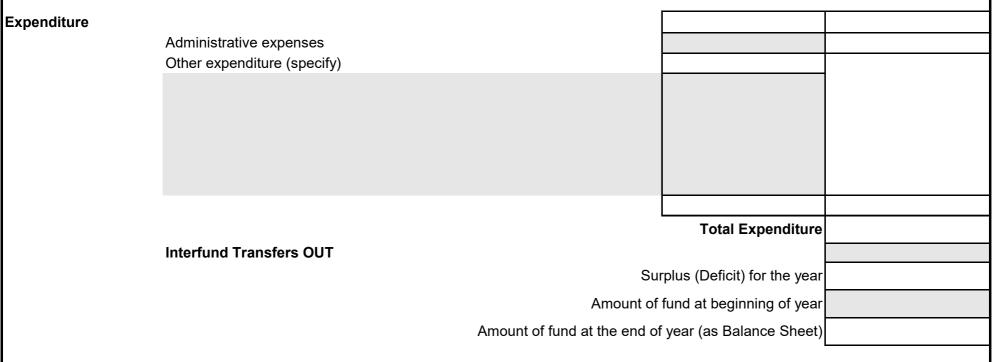
Previous Year			£	£
	Income			
556,544	From Members	Subscriptions, levies, etc	651,129	651,129
	Investment income	Interest and dividends (gross)		
4,343		Bank interest (gross)	5,660	5,660
,		Other (specify)	-,	-,
145,300		Dividends	92,200	92,200
		Total Investment Income	97,860	97,860
-	Other Income	Rents received	-	-
12,033		Insurance commission	17,695	17,695
-		Consultancy fees	-	-
-		Publications/Seminars	-	-
		Miscellaneous receipts (specify)		
11,710		Technical Event Income	825	825
-1,522		Plumbheat Commission	020	020
			276 291	276 201
332,416 41		Management Fees & Service Charges Board Room Charges	376,381	376,381
41		Total of other income	-	394,901
		Total income		1,143,890
		Interfund Transfers IN		1,140,000
			L	
	Expenditure			
685,279	Administrative expenses	Remuneration and expenses of staff	709,423	709,423
	Administrative expenses			
56,586		Occupancy costs	90,844	90,844
69,495		Printing, Stationery, Post	67,421	67,421
		Telephones		
14,345		Legal and Professional fees	45,898	45,898
		Miscellaneous (specify)		
4,693		Miscellaneous	9,657	9,657
5,908		Advertising	8,473	8,473
		Total of Admin expenses		931,716
2,920	Other Charges	Bank charges	3,388	3,388
37,662		Depreciation	37,636	37,636
-		Sums written off	-	-
8,687		Affiliation fees	-8,709	-8,709
-		Donations	-	-
46,680		Conference and meeting fees	39,523	39,523
4,364		Expenses	268	268
		Miscellaneous (specify)		
158,686		(See Attached)	167,494	167,494
		()	,	,
		Total of other charges		239,600
		•		
		Taxation		
		Taxation		A 474 040
		Total expenditure		1,171,316
		Total expenditure Interfund Transfers OUT		
		Total expenditure		
		Total expenditure Interfund Transfers OUT		1,171,316 -27,426 1,416,274

#### Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 2				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			
		Su	rplus (Deficit) for the year	
		Amount of	fund at beginning of year	
		Amount of fund at the end of	f year (as Balance Sheet)	

Account 3			Fund Account	
Name of account:		£	£	
Income				
	From members			
	Investment income			
	Other income (specify)			
		Total Income		
	Interfund Transfers IN			



#### Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 4			Fund Account	
Name of account:			£	£
ncome				
	From members			
	Investment income			
	Other income (specify)			
			Total Income	
	Interfund Transfers IN			
xpenditure				
	Administrative expenses			
	Other expenditure (specify)			
			Total Expenditure	
	Interfund Transfers OUT			
		Su	rplus (Deficit) for the year	
		Amount of	fund at beginning of year	
		Amount of fund at the end of	f year (as Balance Sheet)	
			· · · /	

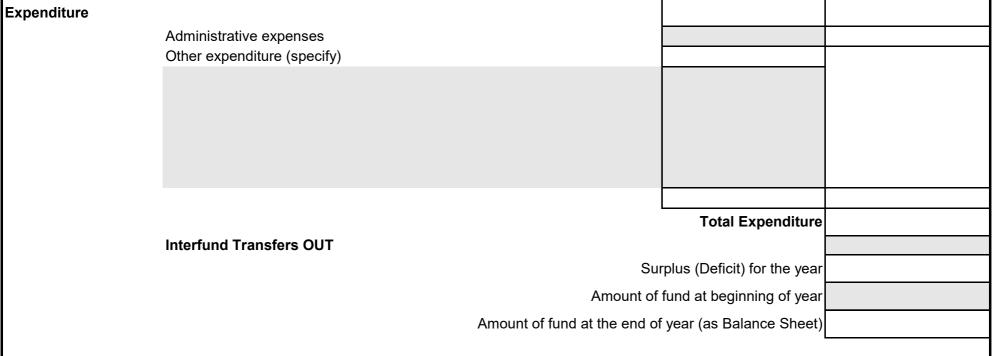
Account 5				Fund Account
Name of account:			£	£
Income	From members Investment income Other income (specify)			
	outien moorne (speekry)			
			Total Income	
	Interfund Transfers IN			
Expenditure	Administrative expenses Other expenditure (specify)			
	Interfund Transfers OUT		Total Expenditure	
		Surp	olus (Deficit) for the year	
			und at beginning of year	
		Amount of fund at the end of y		

#### 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			
		Su	rplus (Deficit) for the year	
			fund at beginning of year	
		Amount of fund at the end of	f year (as Balance Sheet)	

Account 7			Fund Account	
Name of account:		£	£	
Income	From members Investment income Other income (specify)			
	Interfund Transfers IN	Total Income		



# Balance Sheet as at [ 31st December 2019 ]

(see notes 19 and 20)

	(see notes 19 and 20)		
Previous Year		£	£
803,540	Fixed Assets (as at Page 8)	803,540	803,540
	Investments (as per analysis on page 9)		
	Quoted (Market value £ ) as at Page 9		
2,351	Unquoted (Market value £) as at Page 9		352
	Total Investments	352	352
	Other Assets		
98,865	Sundry debtors	153,049	153,049
819,748	Cash at bank and in hand	732,252	732,252
-	Stocks of goods	-	
	Others (specify)		
137,302	Amounts owed by subsidiaries	185,647	
	Total of other assets	1,070,948	1,070,948
		Total Assets	1,874,840
			1,074,040
1,416,274	Revenue Account/ General Fund	1,388,848	
1,110,271		1,000,010	
	Revaluation Reserve		
100	General Reserves	100	
195,741	Other Reserves	195,741	
	Liabilities		
135,088	Liabilities Sundry Creditors	131,915	
135,088 147,943	Accrued Expenses	158,236	
147,945		100,200	
		Total Liabilities	290,151
		Total Assets	1,874,840
		Total Assets	1,874,84

# **Fixed Assets account**

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	994,215	212,682	-	1,206,897
Additions during period	-	4,295	-	4,295
Less: Disposals	-	-	-	
Less: Depreciation	-198,637	-209,015	-	-407,652
Total to end of period	795,578	7,962		803,540
Book Amount at end of period	795,578	7,962		803,540
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired				
Total of Fixed Assets	795,578	7,962		803,540

# Analysis of Investments (see note 22)

	(see note 22)	
Quoted		Other
		Funds
	British Government & British Government Guaranteed Securities	
	Pritich Municipal and County Coouritics	
	British Municipal and County Securities	
	Other gusted accurities (to be enseified)	
	Other quoted securities (to be specified)	
	Total Quoted (as Balance Sheet)	
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
onquoteu		
	British Municipal and County Securities	
	British Municipal and County Securities	
	Mortgages	
	Moligages	
	Other unquoted investments (to be specified)	
	Other unquoted investments (to be specified) Plutos Holidays (1972) Ltd	51
	SNIPEF Securities Ltd	
		100 100
	SNIPEF Training Services Ltd BPEC Services Ltd	100
		50
	Plumbing Pensions (UK) Administration Ltd	50
	BSE Skills	1
	Total Unquoted (as Balance Sheet)	352
	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?			v	No	
If Yes name the relevant compa	nies:			v		
Company name		Company registra England & Wales		•	-	in
Plutos Holidays(1972) Ltd SNIPEF Securities Ltd SNIPEF Training Services Lt Plumbing Pensions (UK) Adn BPEC Services Ltd BSE Skills	SC051975 SC038331 SC082700 SC055959 2978578					
	Incorporated Employers	' Associations				
Are the shares which are cont association's name	rolled by the association registered in	n the	Yes	$\checkmark$	No	
If NO, please state the names or controlled by the association are	f the persons in whom the shares e registered.					
Company name		Names of shareh	olders			
	Unincorporated Employe	s' Associations				
Are the shares which are cont the association's trustees?	rolled by the association registered in	n the names of	Yes		No	
If NO, state the names of the pe the association are registered.	If NO, state the names of the persons in whom the shares controlled by the association are registered.				1	
Company name	Names of shareholders					

Summary Sheet (see notes 24 to 33)				
	All Funds	Total Funds		
		£		
Income				
From Members	651,129	651,129		
From Investments	97,860	97,860		
Other Income (including increases by revaluation of assets)	394,901	394,901		
Total Income	1,143,890	1,143,890		
<b>Expenditure</b> (including decreases by revaluation of assets)				
Total Expenditure	1,171,316	1,171,316		
Funds at beginning of year (including reserves)	1,612,115	1,612,115		
Funds at end of year (including reserves)	1,584,689	1,584,689		
ASSETS				
	Fixed Assets	803,540		
	Investment Assets	352		
	Other Assets	1,070,948		
	Total Assets	1,874,840		
Liabilities	Total Liabilities	290,151		
Net Assets (Total Assets less Total Liabilities)		1,584,689		

#### Notes to the accounts

(see note 34)

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

1915       1915       1915       1915         Name decisions       1920       1931       1910         Name decisions       1920       1931       1910       1910         Name decisions       1920       1920       1910       1910       1910         Name decisions       1920       1920       1910       1910       1910       1910         Name decisions       1920       1920       1920       1910 <t< th=""><th>Furnover is the total amount of subscrip Company for the year as follows:</th><th>tions, sponsorship</th><th></th><th></th><th>es and service</th><th>charges due</th><th>to the</th></t<>	Furnover is the total amount of subscrip Company for the year as follows:	tions, sponsorship			es and service	charges due	to the
Second form of contraction (mathematical and second form) (mathematical and second f			2019 £	2018 £			
Amount of the state of the s	Annual subscriptions						
	Approved Certifier of Construction Fees		109,609	56,343			
	Vanagement fees		136,576	133,493			
Arrange of the statement17.2317.2317.2417.24Arrange of the statement19.2517.5217.52Statement of the statement20.9517.5217.52Statement of the statement o	Salary recharges Service charges						
And the state of the state	Warranty and insurance schemes		17,230	11,523			
And non-thing         Add of the set of the	Fechnical event			11,710			
Note of the second s	Board room charge			-1,522 41			
<form>          Anoto equation in the late of the second second</form>			1,046,030	911,222			
<form>          Anoto equation in the late of the second second</form>	5. Loss on ordinary activities before taxa	tion	2019	2018			
	oss on ordinary activities before taxatio	on is stated after c		t tog):			
- ether enorm         5.232         5.237           A income from barse in group on markes         7233         5.240         1.41           A income from barse in group on markes         7233         5.2500         1.41           A income from barse in group on markes         7233         5.2500         1.41         1.41           A income from barse in group on markes         7240         1.41	Depreciation		37,636	37,662			
		- other services	2,223	2,117			
Appendix based based		<ul> <li>payroll tees</li> </ul>					
	5. Income from shares in group compani	es	2019	2018			
Serverse index       5,000       5,000       5,000       5,000         Presente index       22,00       14,000       14,000         Presente index       22,00       14,000       14,000         Presente index       20,00       5,000       14,000       14,000         Presente index       20,00       5,000       14,000       14,000       14,000         Presente index       20,00       5,000       14,000	Subsidiary Companies		£	£			
Barter from borners ind       1.0000       1.0000         Concerton       1.0000       1.0000         Concerton       2.000       2.0000         Concerton       2.0000       2.0000 <td>Plutos Holidays (1972) Limited</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Plutos Holidays (1972) Limited						
	SNIPEF Training Services Ltd.		20,000	15,000			
	3PEC Services Limited						
Aprox production for the density of the set			92,200	145,300			
Aprox production for the density of the set	7. Directors		2019	2018			
Name         Name <th< td=""><td>Aggregate emoluments for the directors</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Aggregate emoluments for the directors						
3. Target of the sector of	3. Employees The average number of employees durin	g the year was 24	(2018: 22).				
Property cProvide cTable cTable cTable cTable cTable cTable cTable cTable cTable cTable cTable cTable cTable cTable 							
Image: bit is a stand with the sta	<ol> <li>Tangible assets</li> </ol>	Bronarty	Equipment &	Total			
bit James         994-315         313.648         JADE.887           bit December 2019         994-315         JADE.977         JADE.978           bit December 2019         139.6475         JADE.977         JADE.977           bit December 2019         139.6475         JADE.977         JADE.977           bit December 2019         139.647         JADE.977         JADE.977           bit December 2019         139.647         JADE.977         JADE.978           bit December 2019         139.647         JADE.978         JADE.978           bit December 2019         139.647         JADE.978         JADE.978           bit December 2019         139.757         JADE.978         JADE.978           bit December 2019         JADE.978         JADE.978         JADE.978           bit December 2019         JADE.978 <t< td=""><td></td><td></td><td>£</td><td>£</td><td></td><td></td><td></td></t<>			£	£			
	At 1 January 2019	994,215	212,682	1,206,897			
	Additions	-	4,295	4,295			
		004.375					
Al. January 2019       1378/75       139.245       27.045       7.045         Al. January 2019       130.247       20011       407.62       7.045         Al. January 2019       130.247       20011       407.62       7.045       7.045         Al. January 2019       7.057.77       7.052       803.420       7.045 <td></td> <td>594,215</td> <td></td> <td></td> <td></td> <td></td> <td></td>		594,215					
Hange in the year in 1988 17.78 37.88 37.88 17.8	At 1 January 2019		191,264	370,017			
110.000110       100.000       100.000       100.000         Not 10 consider 2019       755.777       7.97.97       100.000       100.000         Not 10 consider 2019       755.777       7.97.970       100.000       100.000         Not 10 consider 2019       20.100       85.64.02       20.100       85.64.00       100.000         Not neetments       20.100       20.100       20.100       100.000	Charge for the year	- 19,884	17,751	37,635			
		198 627	209.015	407 652			
bit 10 centering 2019       795,778       796,78       803,240       1000         bit 30 centering 2018       2018       2018       2018       2018         conterments       2019       2018       2018       2018       2018       2019       2018 <td></td> <td>- 30,037</td> <td></td> <td></td> <td></td> <td></td> <td></td>		- 30,037					
B15-642       21.44       B15.642         0. Investments       2018       2018         0. Investments       2019       2.151         0. Investments       2.010       2.011         0. Investments       2.010       2.011         0. Investments       2.011       2.011         0. Investments       2.011       2.011         0. Investments       2.011       2.011         0. Investments       2.011       2.011         0. One of the second		795,578	7,962	803,540			
0. Investments         2010         2013         2013         2014         1           0. Investments         2.013         2.013         2.013         2.014         1           0. Investments         2.013         2.013         2.014         1	At 31 December 2018	815,462					
action       action       action       action         action       action       action       action       action         action       action       action       action       action       action         action <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
action       action       action       action         action       action       action       action       action         action       action       action       action       action       action         action <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
South 2018       2,351       2,351         South 3D December 2019       300			2019 £				
Support	Cost at 31 December 2018		2,351	2,351			
10       322       3233         11       Debtors       3203       3234         12       Debtors       3203       3234         13       Debtors       3203       3234         SWIFF Warane       13,323       15,535       15         SWIFF Training Straining Trut       35,057       4,140       15         SWIFF Training Straining Trut       35,057       4,140       15         SWIFF Training Straining Trut       35,050       16       16         Putors Inolizing (1972) Limited       33,066       235,007       16         Putors Inolizing (1972) Limited       33,066       235,007       16         SWIFF Training Straining Trut       33,066       235,007       16         Jurd Allow Straining Trut       33,066       235,007       16         SWIFF Training Straining Trut       33,066       235,007       10         Jurdi Straining Trut       133,079       10,058       10         SWIFF Training Straining Trut       133,079       10,058       10         SWIFF Training Straining Trut       133,079       10,058       10       10         SWIFF Training Straining Trut       33,035       10,079       10,079       10,079	Additions		1	-			
Interfere         Interfere         Interfere         Interfere         Interfere           1. Debtors         13.833         13.837         13.833         13.837           SHIPP forming Trait         13.737         13.833         13.837         14.837           SHIPP forming Trait         13.738         13.837         14.937         14.937           SHIPP forming Trait         13.738         13.937         14.937         14.937           SHIPP forming Trait         13.938         13.937         14.937         14.937           Purphing many service 1.110.1101164         9.933         14.947         14.947         14.947           Standy Creditors         2018         2018         14.947         14.947           Standy Creditors         23.949         9.9330         14.947         14.947           Def creditors         23.949         9.9320         14.947         14.947           Def creditors         23.949         13.9378         14.947         14.947           Def creditors         13.9379         13.978         14.947         14.947           Standy Creditors         13.9379         13.978         14.947         14.947         14.947         14.947         14.947         14.947							
Bareton word by subsidiary undertakings:         Image: Control of the subsidiary undertakings							
Skiller Workfare           Skiller         13,623         13,623           Skiller         13,623         13,623           Skiller         13,623         13,623           Skiller         13,633         56,637           Skiller         13,633         56,637           Skiller         13,633         56,637           Skiller         13,603         56,637           Skiller         13,600         13,600           BPC Services Limited         13,600         13,600           BPC Services Limited         13,600         13,600           Skiller         228         228,167           Skiller         228         37,77           Skiller         228         33,688           Skiller         228         33,688           Skiller         228         33,688           Skiller         33,688,900           Ski			2019 £	2018 £			
SNUM         9,000         29,007           SNUME         9,000         29,007           SNUME         9,014         30,014           SNUME         35,043         50,497           Purbuic pression (U) Admin Limited         8,124         4,911           Patter bioliday (1972)         110         15,000         15,000           Patter bioliday (1972)         110,000         15,000         15,000           Patter bioliday (1972)         110,000         15,000         15,000           PRIC Certification Limited         12,329         20,18         110,000           Patter bioliday (1972)         110,000         15,000         15,000           Purbling Persions (U) Admin Limited         2,239         32,30         10,000           Purbling Persions (U) Admin Limited         110,079         110,058         10,000           Statistic Constitution (U) Admin Limited         110,079         110,000         10,000           Statistic Constitution (U) Admin Limited         110,079         110,058         10,000           Statistic Constitution (U) Admin Limited         110,079         110,000         10,000           Statistic Constitution (U) Admin Limited         110,000         10,000         10,000	Amounts owed by subsidiary undertaking SNIPEF Welfare	p:	14.323	15.635			
Solite Securities 14.6. 1972 1972 1972 1972 1972 1972 1972 1972	SNIJIB			29,657			
Pumbing Pensions (UK) Admin Limited         6,224         4,931           BFCC Services (UK) admin Limited         15,000         15,000           BFCC Corrification Limited         15,000         15,000           Sheed Corrification Limited         15,000         9,8665           Der detors         226,167         1           Numbrid Corrification Limited         2,30,000         2,26,167           Subscript Pensions (UK) Admin Limited         2,249         8,20           Subscript Pensions (UK) Admin Limited         2,249         8,20           Subscript Pensions (UK) Admin Limited         2,249         8,20           Differ takes and social security costs         10,259         11,378           Differ takes and social security costs         113,079         110,598           Station         23,335         23,359         24,567           Actors affecting future tax challes loses of £820,207 (2018: £868,900). There is no expiry date on these loses. The company has a numecognised deformed tax asset mainly in respect of these approace.         24,000           A. Contingent labelity         Admin Statistical Administical Admini	SNIPEF Securities Ltd.		57,737	4,140			
BPEC Services Limited       15,000       15,000         BPEC Contribution Limited       15,000       15,000         BPEC Contribution Limited       15,000       15,000         Standard Control       228       28         Standard Control       10,259       10,778         BPEC Services Lid       10,259       10,778         Differ taxes and social security costs       10,259       11,778         Differ taxes and social security costs       113,059       10,778         Standard Control       113,059       10,778         Standard Control       113,059       10,778         Standard Control       113,059       10,778         Standard Control       113,059       10,780         Standard Control       113,059       10,780         Standard Control       113,059       10,780         Standard Control       113,059       10,780         Standard Control       113,059       110,790         Standard Standard Control	Plumbing Pensions (UK) Admin Limited		8,324	4,931			
Shere debtors       133,009       98,865         32, Sundry Creditors       236,167         23, Sundry Creditors       6       6         20, Sundry Creditors       6       6         SNIB       2,245       9,800       1         SNIB       2,246       9,800       1         SNIB       2,246       9,800       1         SNIB       2,246       9,800       1         SNIB       10,259       1,3,778       1         Ster creditors       113,055       13,778       1         Ster creditors       113,055       13,778       1         Ster creditors       113,055       13,778       1         Ster creditors       13,055       13,778       1         Ster creditors       13,055       13,778       1       1         Ster creditors       13,055       13,778       1       1         Ster creditors       13,055       13,778       1       1         Ster creditors       13,055       13,056       1       1         Ster creditors       10,000       10,000       1       1       1         Ster creditors       10,000       10,000       10,0	Plutos Holidays (1972) Limited BPEC Services Limited			53			
338,000       236,107         21. Sundry Creditors       239       2018         4       2.449       9.330         9       2018       2         9       2018       2         9       2018       2         9       2018       2         9       2018       2         9       2018       2         9       2018       10.0598         9       10.0598       10.0598         9       10.0598       10.0598         13       13.050       10.0598         14       10.0598       10.0598         15       13.050       10.0598         15       13.050       10.0598         16       0.0016       10.0598         17       10.0598       10.0598         18       0.0016       10.0598         19       0.0116       10.0598         10       0.0116       10.0598         10       0.0116       10.0598         10       0.0116       10.0598         10       0.0116       10.0598         10       0.0116       10.05989         10       0.0100 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
2. Sundry Creditors     2. Sundry     2. Sundry Creditors     2. Sundry Creditors     2. Sundry C							
Purpose         Parally previous (UK) Admin Limited         2,249         9,830           SNU18         2,249         9,830         11,778           SNU18         228         11,778         11,0259         11,778           Differ tasks and locial security costs         11,0259         11,778         11,0259           SNU18         11,0259         11,078         11,0259           Subscription         11,0259         11,078         11,0259           Subscription         11,0259         11,0259         11,078           Subscription         11,0259         11,078         11,0259           Subscription         11,0259         11,078         11,025           Subscription         11,025         11,025         11,025         11,025           Subscription         11,025         1							
Amounts owed to subsidiary undertakings         9,380         9,380         9,380           BFEC Socies Ltd         10,259         13,778         9           Dire taxes and social security costs         110,079         110,598         9           3. Taxation         31,323         133,508         10         9           Per company has unued trade losses of £20,207 (2018: £268,900). There is no expiry date on these losses. The company has unued trade losses of £20,207 (2018: £268,900). There is no expiry date on these losses. The company has unued trade losses of £20,207 (2018: £22,199). SNPEF Management Limited is resident in the UK for tax an unprocessible different data sastes to the commise by a SNIFEF           Attendes of fully vorticinaship carted out on their parmies by a SNIFEF         9           Souther of any one SNIFEF member film and £100,000 in respect of any one calendary year.         9           S. Calied up share capital         2019         2018           Athorts de, issued and fully paid         £         6           Calied up share capital         2019         2018         100           Athorts			2019 £	2018 £			
SNUB         -         282           BPIC, Services Ltd         223         133,778           Differ creditors         133,079         110,598           Control         133,079         110,598           Struct Services         133,079         100,598           Struct Services         100,000         100,000           Struct Services         100,000         100,000           Struct Services         100,000         100,000           Struct Services, Itsuc Service	Amounts owed to subsidiary undertaking Plumbing Pensions (UK) Admin Limited	5					
Durber takes and social security costs         10,259         13,778           Differ creditors         11,075         113,078           State creditors         11,075         113,078           State creditors         11,075         113,088           State creditors         11,075         113,078           State creditors         11,075         113,078           State creditors         11,075         113,078           State creditors         11,075         113,078           State creditors         110,075         110,078           State creditors         110,078         110,078	SNIJIB		-	882			
31. Taxation       131.015       135.088         33. Taxation       131.015       135.088         34. Constant of future tax charges       100         74. Constant has unused trade losses of £20.07 (2012: £868,900). There is no expiry date on these losses. The company has an unrecognised deferred tax asset mainty in respect of these last losses of £1.1475 (2012: £122,199). SNPEF Management Limited is resident in the UK for tax         84. Contingent liability       100       100         85. Caled up have applied in the premise by a SNIPEF Database up to a maximum of £1.000 in respect of any one demestic customer, £2.500 in magest of any one SNIPEF periadic structure in the UK for tax         85. Caled up have applied       2019       2018         86. Operating lesse commitments       2019       2018         86. Operating lesse commitments       2019       2018         86. Operating lesse commitments are set out below:       2019       2018         97. Operating lesse commitments       2019       2018       2018         98. Operating lesse commitments are set out below:       2019       2018       2018         99. Operating lesse commitments       2019       2018       2018       2019         15.018       25.232       2019       2018       2019       2018       2019       2018       2019       2018       2018       2019       <	Other taxes and social security costs		10,259	13,778			
A Taxation     A	Jther creditors						
actors affecting future tax charges       Image: Set			131,915	135,088			
ac opported to solve a solve an uncreaging defined to a solve a solve deta on these losses.       Interest account is no expire deta on these losses.         ac losses of £113,475 (2018: £122,199). SNPEF Management Limited is resident in the UK for tax unprocess.       Interest account is a solve a solve account of the solve accou	L3. Taxation						
these losses. The company has an unrecognised deferred tax asset mainty in respect of these as losse of F11475 (2018; £122,199). SNPEF Management Limited is resident in the UK for tax in the loss of claims to the Constant of the Constant	actors affecting future tax charges						
Surpose.         4. Contingent liability         1           4. Contingent liability         1         1           NUPFE operates a Guarantee of Work Scheme which covers the cost of claims by domestic (or commercial) customers for faulty workmanship carried out on their premises by a SNIPEF provide support of any one SNIPEF member firm and 1200,000 in respect of any one collendar year.         1           5. Called up have capital         2019         2018         1           6. Operating lease commitments         100         100         100           6. Operating lease commitments         2019         2018         1           6. Operating lease commitments are set out below:         2019         2018         1           7. Atol of £10,322 was recognized as an operating lease expense in the period (2018: £10,817).         1         1           7. Presion costs         2019         2018         1         1           7. Presion costs         2019         2018         1         1         1           7. Presion costs         2019         2018         1 </td <td>The Company has unused trade losses of</td> <td>£820,207 (2018: f</td> <td>E868,900). The</td> <td>re is no expiry</td> <td>date on</td> <td></td> <td></td>	The Company has unused trade losses of	£820,207 (2018: f	E868,900). The	re is no expiry	date on		
Surpose.         4. Contingent liability         1           4. Contingent liability         1         1           NUPFE operates a Guarantee of Work Scheme which covers the cost of claims by domestic (or commercial) customers for faulty workmanship carried out on their premises by a SNIPEF provide support of any one SNIPEF member firm and 1200,000 in respect of any one collendar year.         1           5. Called up have capital         2019         2018         1           6. Operating lease commitments         100         100         100           6. Operating lease commitments         2019         2018         1           6. Operating lease commitments are set out below:         2019         2018         1           7. Atol of £10,322 was recognized as an operating lease expense in the period (2018: £10,817).         1         1           7. Presion costs         2019         2018         1         1           7. Presion costs         2019         2018         1         1         1           7. Presion costs         2019         2018         1 </td <td>these losses. The company has an unrec ax losses of £113,475 (2018: £122,199).</td> <td>ognised deferred t SNIPEF Managem</td> <td>tax asset mainl nent Limited is</td> <td>y in respect of resident in the</td> <td>these UK for tax</td> <td></td> <td></td>	these losses. The company has an unrec ax losses of £113,475 (2018: £122,199).	ognised deferred t SNIPEF Managem	tax asset mainl nent Limited is	y in respect of resident in the	these UK for tax		
http:f. operates a Guarantee of Work Scheme which covers the cost of claims by domestic dire commercial costames for fully workmamship carried sub or their promises the 3 SUPEF buildes up to a maximum of £10.000 in respect of any one domestic customer, £2,000 in sepect of any one SNPEF member firm and £100,000 in respect of any one calendary ear. as Called up share capital 2019 2018 £ £ Called up share capital 2019 2018 £ 2019 2018 £ 2010 00 ordinary shares of £1 each 2019 2018 £ 2019 2018 £ 2010 2010 2018 £ 2010 2010 2010 2010 2010 2010 2010 2010	ourposes.						
(or commercial) customers for faulty workmanship carried out on their premises by a SNIPEF subines up to a maximum of f30.000 in respect of any one domestic customer, f23.000 in expect of any one SNIPEF member firm and 1300,000 in respect of any one calendar year.  5. Called up have capital  5. Called up have capital  6. Coprating lease commitments  6. Operating lease commitments  7. Commitments	14. Contingent liability						
business up to a maximum of £10.000 in respect of any one domestic customer, £25.000 in sepect of any one SNPEPT emethods from and £100.000 in respect of any one calendary year.	NIPEF operates a Guarantee of Work Se	heme which cove	rs the cost of c	laims by dome	stic		
S. Called up share capital       2019       2018         St. Called up share capital       200       100       100         St. Called up share capital       2019       2018       100       100         St. Called up share capital       2019       2018       2019       2018       100       100         St. Called Up share capital capita							
S. Called up share capital       2019       2018         St. Called up share capital       200       100       100         St. Called up share capital       2019       2018       100       100         St. Called up share capital       2019       2018       2019       2018       100       100         St. Called Up share capital capita	espect of any one SNIPEF member firm	and £100,000 in re	espect of any o	ne calendar ye	ar.		
Numbersed, issued and fully paid         100           000 ordinary shares of £1 each         100           100 ordinary shares         2019         2018           100 ordinary shares         15,018         25,523           20 ordinary shares         15,018         25,523           20 ordinary shares         100         100           20 ordinary shares         100 ordinary shares         100           20 ordina	L5. Called up share capital			2018			
6. Operating lease commitments         1. Operating lease commitments are set out below:         2019       2018         2019       2018         2019       2018         2010       £         4. Otor Vehicle       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £         2017       £         2018       £         2018       £         2019       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £         2017       £         2018       £         2019       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £ <t< td=""><td>Authorised, issued and fully paid</td><td></td><td></td><td>£</td><td></td><td></td><td></td></t<>	Authorised, issued and fully paid			£			
6. Operating lease commitments         1. Operating lease commitments are set out below:         2019       2018         2019       2018         2019       2018         2010       £         4. Otor Vehicle       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £         2017       £         2018       £         2018       £         2019       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £         2017       £         2018       £         2019       £         2010       £         2011       £         2012       £         2013       £         2014       £         2015       £         2016       £ <t< td=""><td></td><td></td><td>100</td><td>100</td><td></td><td></td><td></td></t<>			100	100			
2019         2018           Actor Vehicle         E         E           Actor Vehicle         E         E           Actor Vehicle         25.523         E           Actor Vehicle         E         E           Actor Vehicle	16. Operating lease commitments						
bits         bits         bits         bits           2.9. Persion Costs         25.012         25.523           2.9. Persion Costs         25.012         25.523           2.9. Persion Costs         25.012         25.523           2.9. Persion Costs         20.012         20.012         20.012           2.9. Persion Costs         20.012<	The total operating lease commitments	are set out below:	2010	2012			
Due not later than five years         15,018         25,523           At total of £10,322 was recognised as an operating lease expense in the period (2018: £10,817).         1           At total of £10,322 was recognised as an operating lease expense in the period (2018: £10,817).         1           At total of £10,322 was recognised as an operating lease expense in the period (2018: £10,817).         1           At total of £10,322 was recognised as an operating lease expense in the period (2018: £10,817).         1           At total of £10,322 was recognised as an operating lease expension scheme. As at 5 April 2019, the date of the Scheme's scounted for on a "defined contribution" basis because the industry Scheme is not able to calculate individual and project and the imployees and the imployees and the amployees have an agreed methodology to allocate deficit or surplus between individual employers could become liable for other entities' obligations under the terms and condition multi-employer could become liable for other entities' obligations under the terms and condition multi-employer could become liable for other entities' obligations under the terms and condition multi-employer could become liable for other entities' obligations under the terms and condition multi-employer could become liable for other entities' obligation under the legislation to pay Sector 37" employee dots.           The period cost the cost of based to the Statement of Comprehensive income represents the amount of contributions payab the scote in current dortholding the scheme was assessed as likely to meet in full the liabilities of the scheme /s flags and the scheme /s flags.           Addition, when an employeer dostast and Northern Ireland Plumbing Employeer'irederation	Motor Vehicle		£	£			
total of £10,322 was recognised as an operating lease exemse in the priod (2018: £10,817).         27. Protoion costs         27. Protoion costs         27. Protoion costs         28. Protoion costs         29. Protoion costs         29. Protoion costs         20. Protoion costs			15,018	25,523			
Pension costs     Certain of the Company's employees are members of the Plumbing and Mechanical Services (UK) Industry Pension Sc     This is an industry works multi-employer defined benefit pension sc theme. As at 5 April 2013, the date of the Scheme's     seconted for on a "defined contribution" basis because the Industry Scheme is not able to calculate Individual asset     tabilities for industry the same contribution in the segmence is pooled. As a result, all participating employees and the     semployees pay the same contribution are segardless of their experience.     To date, the scheme has never had a funding schorthy Plan. The only.     Control to the scheme's fulles and for plustry between individual employees and employees and the scheme and therefore cannot be called upon schort between the sector the scheme's fulles and figilative requirements. This is because participate     mitheremployer cauld become liable for other entities' obligations under the terms and condition     multi-employer and become situes and forme remployees of other organisations, some     axe cased to participate in the Scheme and therefore cannot be called upon should additional funding be required     make cased to actuarial risks associated with current and forme remployees of other organisations, some     axe cased to participate in the Scheme and therefore cannot be called upon should additional funding be required     the pension cost charged to the Statement of Comprehensive Income represents the samout of contributions pays     action 75° employer dub.     The pension cost charged to the Statement of Comprehensive Income represents the samout of contributions repaids     and the radius and above Relative (Cost and Northern Ireland Plumbing Employees' rederation (SNIPEF) above regist     the Company is a subsidiary of Socttis							
Exctain of the Company's employees are members of the Plumbing and Mechanical Services (UK) Industry Pension 5: finites is an industry wide multi-employer defined benefit pension achiever. As at 5 April 2018, the date of the Schemer's formal accounts, 300 employees were actively contributing to the Schemer. As at 5 April 2018, the date of the Schemer's isolation of the Schemer's presentation of the Plumbing employees in the Industry Scheme isolations of industry isolation of the Schemer's April 2018, the date of the Schemer's formal accounts, 300 employees were actively contributing to the Schemer. Net 5 April 2018, the date of the Schemer's isolations for industry isolation rates regardless of their experience. To date, the scheme has never hard a funding schemer's benefit account. A for four single form employees and employees and that therefore it does not need a Recovery Plan. The only contributions required from employees and employ activation date therefore it does not need a Recovery Plan. The only contributions is not medicate of the operations and employees and the four other the scheme and therefore consult be complex individual employees and employees and employees and employees and participate in the Industry Scheme (Industry Schemer Count Bubble for other emittice's obligations under the terms and conditions multi-employees are exposed to actuarial risks associated with current and former employees of other organisations, some ave ceased to participate in the Scheme and therefore cannot be called upon should additional funding be required. Moliton, when an employeer could become liable for othore represents the amount of contributions payed the pension cost charged to the Scheme and therefore cannot be called upon should additional funding be required. Mol the contribution rates about the contributions are about the formation and and 2018. The pension cost charged to the Scheme and there about the contributions payed the pension cost and the outer theorem represents the amount of co		operating lease ex	pense in the pe	eriod (2018: £1	.0,817).		
This is a industry wide multi-employer defined benefit pension scheme. As it 5 April 2015, the date of the Scheme's firmal account's glot employers were actively constrbuting to the Scheme. Pension obligations in the industry Scheme isabilities for individual employers. The Scheme's experience is pooled. As a result, all participating employers and the singleyces pay the same contribution rates regardless of their experience. To date, the scheme has never had a funding shortfall measured on an ongoing. "Technical Provisions" basis at a form aduation date therefore it does not need a faccoury Plan. The only contributions using employers and the singleyces pay the scheme has never had a funding shortfall measured on an ongoing. "Technical Provisions" basis at a form aduation date therefore it does not need a faccoury Plan. The only contributions under the terms and condition multi-employer industry Scheme does not have an agreed methodology to allocate deficit or surplus between individual employee rough the individual employer could become liable for other entities' obligations under the terms and condition multi-employer industry Scheme (namely the Scheme's Rules and legislative requirements). This is because participati imployers are explored to actual risks associated with current and former employees of other organitations, some hadition, when an employer causes to participate in the industry Scheme, they become liable under legislation to pay Sector 75° employee dotb. Sector 75° explored or Sector and Northern Ireland Plumbing Employees' federation (SNPEF), a body regist need to not and Labour Relations (Consolidation) Act 1992. SNIFEF own 100% of the shares of SNIFEF Management Ltd. Sector 75° employeer dotb. Sector 75° employeer dotb. A Unterevent transactions in the year and the year end blances are s	17. Pension costs						
accounted for on a "defined contribution" basis because the Industry Scheme is not able to calculate individual asset isabilities for individual employers. The Scheme's experience is pooled. As a result, all participating employers and the imployees pay the same contribution rates regardless of their experience. In the same contribution rates regardless of their experience. The industry Scheme does not have a greed methodology to allow contributions required from employers and their contributions to cover the cost of new future service benefit accrual. The industry Scheme does not have an agreed methodology to allocate deficit or surplus between individual employer contributions to cover the cost of new future service benefit accrual. The industry Scheme does not have an agreed methodology to allocate deficit or surplus between individual employer costible that an individual employer could become liable for other entities' obligations requirements. This is because participatin employers are exposed to actuanal risks associated with current and former employees of other organisations, some addition, when a employer coales to participate in the industry Scheme, they become liable under legislation requires the pension cost charged to the Statement of Comprehensive Income represents the amount of contributions pay Section 75° employer dotb. The pension cost correct contributions are to unstanding at the vaca-end (2018 based upon the current contribution rates, the scheme was assessed as likely to meet in full the liabilities of the sche they fail due. B. Ultimate parent undertaining the Company is a subadiary of Sociatin and Northern freland Plumbing Employers' Federation (SINFEF, b body regist the financial statements of the Scottish and Northern freland Plumbing Employers' Federation can be obtained from Bellowe House, 22 Hoperton Street, Edinburgh. B. Related party transactions in the year and they are methors of SINFEF futures and the financial statements of the Scottish and Northern freland Plumbing Employers	Certain of the Company's employees are This is an industry-wide multi-employer of	members of the F lefined benefit per	Plumbing and N nsion scheme.	Achanical Sen As at 5 April 20	vices (UK) Ind 019, the date (	ustry Pension of the Scheme	Scheme. e's latest
labilities for individual employers. The Scheme's experience is pooled. As a result, all participating employers and the imployees part the same contribution rates regardless of their experience. To date, the scheme has mover had a funding abortfail measured on an ongoing "Technical Provisions" basis at a form contributions to cover the cost of new future service benefit accrual. The Individual employer could become liable for other entities' obligations under the terms and conflicton multi-employers and employes assisted that an individual employer could become liable for other entities' obligations under the terms and conflicton multi-employer could become liable for other entities' obligations under the terms and conflicton multi-employer advecting because participate the scheme's flukes and legislative requirements. This is because participate the vectors do conflict because participate to the Scheme of the terms of the conflict because participate to the Scheme and therefore cannot be called upon should additional funding be required. Addition, when an employer ceases to participate in the Industry Scheme (target advectore and the contributions participate in the funduary Scheme, flukes and legislative requirements). This is because participate the the vectors and to advect a scheme and there are advected advectore and the contribution rate advected by the Scheme Actuary in the valation as at Agrice 12018. This cost is incurred at the contribution rates, the scheme was assessed as likely to meet in full the liabilities of the scheme hard fluke part advected by the Scheme and Ecutor in the Schemes at the terms and Scheme (2018 the rank and the trade Union and Labour Relations (Consolidation) Act 1922. SNIFEF own 100% of the shares of SNIFEF Mature and the trade to the Scheme hard there interned to the Scheme hard the trade throws for the scheme hard and tabour Relations of SNIFEF Mature and The trade scheme hards and the terms of SNIFEF Mature and Therme Terms of SNIFEF Mature advectors of SNIFEF Watareas a	ormal accounts, 350 employers were ac accounted for on a "defined contribution	tively contributing	to the Scheme he Industry Sch	e. Pension oblig ieme is not abl	gations in the e to calculate	Industry Sche	eme are sets or
or date, the scheme has never had a funding shortfall measured on an ongoing "Technical Provisions" basis at a form avalation date therefore it does not need a Recovery Plan. The only contributions required from employers and employ contributions to cover the cost of new future service benefit accural. The Industry Scheme does not have an agreed methodology to allocate deficit or surplus between individual employer possible that an individual employer could become liable for other entities' obligations under the terms and condition possible that an individual employer could become liable for other entities' obligations under the terms and condition possible that an individual employer could become liable for other entities' obligations under the terms and condition employers are exposed to actual initia sasociated with current and former employees of other organitations, some have coased to participate in the Scheme and therefore cannot be called upon should additional funding be required, didition, when a employer coase to participate in the industry Scheme, they become liable under legislation to pay Section 75° employer dobt. The pension cost charged to the Statement of Comprehensive income represents the amount of contributions payab the so is incurred at the contribution rates, the scheme was assessed as likely to meet in full the liabilities of the scheme they fail due. B. Utimate pamet undersching and the france liabue definition (Consolidation) Act 1992. SNIPEF own 100% of the shares of SNIPEF Ma to the france liabue reployers. SNIPEF mangement Ltd. The frances of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Not rustes of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Not rustes of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Not rustes of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Not rustes of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Not rustes of SNIPEF Verlares are directors of SNIPEF Mangement Ltd. Norther tratest of DNIPEF Verlares are dincecto	iabilities for individual employers. The S	heme's experienc	e is pooled. As	a result, all pa	rticipating en	nployers and t	heir
Sorthbuildons to cover the cost of new future service benefit accural. In Industry Scheme does not have an agreed methodology to allocate deficit or surplus between individual employee possible that an individual employer could become liable for other entities' obligations under the terms and condition possible that an individual employer could become liable for other entities' obligations under the terms and condition provide that an individual employer could become liable for other entities' obligations under the terms and condition provide that an employer could become liable for other entities' obligations under the terms and condition provide that an employer could become liable done on the source of the experimentations, some provide the scheme and therefore cannot be called upon should additional funding be required, didition, when a employer could be Statement of Comprehensive income represents the amount of contributions payab the pension cost charged to the Statement of Comprehensive income represents the amount of contributions payab thas equip the contribution rates, the scheme was assessed as likely to meet in full the liabilities of the scheme they fail due.  I. Utimate pamet understaing the schemistic of Store the Statement of Store they fail due.  I. Utimate pamet understaing the Scottish and Northern Ireland Plumbing Employers' Federation (SMPEF), a body regist under the Trade Union and Labour Relations (Consolidation) Act 1992. SNIPEF own 100% of the shares of SNIPEF Ma to the financial statements of the Scottish and Northern Ireland Plumbing Employers' Federation can be obtained from Bellow the subset of SNIPEF Matuation and the Trade SNIPEF Version and Training Truta are directors of SNIPEF and to the Trustees of SNIPEF Version and Training Truta are directors of SNIPEF Matuation bellow the state directors of SNIPEF Matuation bellow the statements.  A Unterpretent scheme and the register of the scheme and the scheme the trustees of SNIPEF Version and Training Truta are directors of SNIPEF Ma					cal Provisions	" basis at a fo	rmal
assible that an individual employer could become liable for other entities' obligations under the terms and condition multi-employer industry Scheme (namely the Scheme's Kules and legislative requirements). This is because participating employers are exposed to actuanal risks associated with current and former employees of other organisations, some addition, when a employer cases to participate in the industry Scheme, they become liable under legislation to pay Section 75° employer debt. The period contributions were outstanding at the year-end (2018 here period) contribution maters, the scheme was assessed as likely to meet in full the liabilities of the scheme here during a subsidiary of Socitish and Northern Ireland Plumbing Employers' federation (SNIPEF), a body regist the financial statements of the Socitish and Northern Ireland Plumbing Employers' Federation (SNIPEF), a body regist the financial statements of the Socitish and Northern Ireland Plumbing Employers' Federation (SNIPEF), a body regist the financial statements of the Socitish and Northern Ireland Plumbing Employers' Federation (SNIPEF), a body regist the financial statements of the Socitish and Northern Ireland Plumbing Employers' Federation as the scheme here house, 22 Hoperton Street, Edinburgh. Beart Here House, 22 Hoperton Street, Edinburgh. The Trustees of SNIPEF Verlane are directors of SNIPEF Management Ltd. Her Trustees of SNIPEF Verlane are directors of SNIPEF Management Ltd. A Unterstein transactions in the year and the year end balances are shown in the notes to the lineacial state transmitter. Further related party Is first Plumbing Employers' Council (Training) Limited, BPEC Sarvices Ltd, a subsidiary of participate or parecised by a common board of directors. Humbing Employers' Council (Training) Limited by virtue of common co parecised by a common board of directors. Humbing Employers' Council (Training) Limited by virtue of common co parecised by a common board of directors. Humbing Employers' Council (Tra	aluation date therefore it does not nee contributions to cover the cost of new fi	d a Recovery Plan. uture service bene	. The only cont fit accrual.	ributions requi	red from emp	loyers and er	nployees a
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20. Subsequent events	NIPEF Management Ltd., is related to B exercised by a common board of directo	ritish Plumbing Em rs.	ployers' Counc	il (Training) Lir:	nited by virtu	e of common	control as
	Subsequent to the year-end the Board a						
significant doubt upon the entity's ability to continue as a going concern. However, the Board are developing and imp mitigating actions and processes to ensure that the entity continues to function and manage future operations and th	nitigating actions and processes to ensu	re that the entity of	continues to fu	nowever, the inction and ma	nage future o	perations and i	i those of
their stakeholders.	heir stakeholders.						

# Accounting policies

(see notes 35 & 36)

#### 1.General Information

SNIPEF Management LTD. is incorporated and domiciled in Scotland with registered company number SC056633. The registered office is Bellevue House, 22 Hopetoun Street, Edinburgh, EH7 4GH.

#### 2.Statement of compliance

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

3. Accounting policies

#### Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

	Please copy and paste your electronic signature nere						
Secretary's		Chairman's					
Signature:	gliona L. Hodgson	Signature:	N Heidden				
	*		(or other official whose position should be stated)				
Name:	FIONA L. HODGSON		NEIL HADDEN)				
Date:	23.10.20	Date:	22/10/20				

#### Checklist

(see note 39)

#### (please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	J	No	
Has the list of officers been completed? (see Page 2A)	Yes	J	No	
Has the return been signed? (see Note 37)	Yes	J	No	
Has the auditor's report been completed? (see Note 41)	Yes	J	No	
Is the rule book enclosed? (see Note 39)	Yes	J	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	J	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:
<ul> <li>a. kept proper accounting records with respect to its transactions and its assets and liabilities; and</li> <li>b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.</li> <li>(See section 36(4) of the 1992 Act set out in note 43)</li> </ul>
Please explain in your report overleaf or attached.
<ol> <li>Your auditors or auditor must include in their report the following wording: In our opinion the financial statements:</li> </ol>
<ul> <li>give a true and fair view of the matters to which they relate to.</li> <li>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.</li> </ul>

#### Auditor's report (continued)

Opinion
We have audited the financial statements of SNIPEF Management Ltd. (the 'company') for the year ended
31 December 2019 which comprise the Statement of Comprehensive Income, Statement of Financial
Position, the Statement of Changes in Equity and the 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, including FRS 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 2019 and of its loss for the year then ended;

•have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

•have been prepared in accordance with the requirements of the Companies Act 2006.

•have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

1		
Signature(s) of auditor or auditors:	Malcolu Adeveridge	
Name(s):	Malcolm Beveridge	
Profession(s) or Calling(s):	СА	
Address(es)	61 Dublin Street, Edinburgh, EH3 6NL	
Date:	16 November 2020	
Contact name for enquiries and telephone number:	0131 558 5800	

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