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# Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for an Employers' Association

Name of Employers' Association:

The Vehicle Builders & Repairers Association Ltd

Year ended:

31 December 2019

List No:

240E

Head or Main Office:

201 Great Portland Street

London

Postcode

W1W 5AB

Website address (if available)

www.vbra.co.uk

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

Yes

No

('X' in appropriate box)

General Secretary:

Christopher Thomas

Contact name for queries regarding the completion of this return:

Christopher Thomas

Telephone Number:

0207 580 9122

E-mail:

chris.thomas@rmif.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 send 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](mailto:returns@certoffice.org)

For Employers' Associations based in Scotland: [eymw@tcyoung.co.uk](mailto:eymw@tcyoung.co.uk)

# Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investements income (Controlling interests).....	10
Summary sheet.....	11
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

## 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
2				2

## 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
no changes			



## Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	<b>Income</b>			
	From Members	Subscriptions, levies, etc		
	Investment income	Interest and dividends (gross)		
		Bank Interest (gross)	43	43
		Other (specify)		
		<b>Total Investment Income</b>	43	43
	Other Income	Rents received	10,000	10,000
		Insurance commission	389	389
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
		<b>Total of other income</b>		10,389
		<b>Total income</b>		10,432
		<b>Interfund Transfers IN</b>		
	<b>Expenditure</b>			
	Administrative expenses	Remuneration and expenses of staff		
		Occupancy costs	2,184	2,184
		Printing, Stationery, Post	462	462
		Telephones		
		Legal and Professional fees	2,910	2,910
		Miscellaneous (specify)		
		Sundry	64	64
		<b>Total of Admin expenses</b>		5,620
	Other Charges	Bank charges	495	495
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
		Conference and meeting fees		
		Expenses		
		Miscellaneous (specify)		
		<b>Total of other charges</b>		495
		Taxation	673	673
		<b>Total expenditure</b>		6,788
		<b>Interfund Transfers OUT</b>		
		<b>Surplus/Deficit for year</b>		3,644
		Amount of fund at beginning of year		625,832
		Amount of fund at end of year		629,476

**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)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	<b>Interfund Transfers OUT</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

Account 3		Fund Account	
		£	£
Name of account:			
Income	From members		
	Investment income		
	Other Income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	<b>Interfund Transfers OUT</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 Revenue Account/General Fund**

(see notes 17 to 18)

Account 6		Fund Account	
		£	£
Name of account:			
Income	From members		
	Investment income		
	Other Income (specify)		
	<b>Total Income</b>		
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	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)		
	<b>Total Income</b>		
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	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)	





## Fixed Assets account

(see note 21)

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

# 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)	
	<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 investments (to be specified)	
	Property	145,000
	<b>Total Unquoted (as Balance Sheet)</b>	<b>145,000</b>
	<b>Market Value of Unquoted Investments</b>	<b>145,000</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 note 23)

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

Yes		No	<b>X</b>
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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	<b>X</b>
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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

### Unincorporated Employers' Associations

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

Yes		No	<b>X</b>
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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

## Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
<b>Income</b>		
From Members		
From Investments	43	43
Other Income (Including increases by revaluation of assets)	10,389	10,389
<b>Total Income</b>	<b>10,432</b>	<b>10,432</b>
<b>Expenditure</b> (Including decreases by revaluation of assets)		
<b>Total Expenditure</b>	<b>6,788</b>	<b>6,788</b>
<b>Funds at beginning of year</b> (including reserves)	625,832	625,832
<b>Funds at end of year</b> (including reserves)	629,476	629,476
<b>ASSETS</b>		
Fixed Assets		
Investment Assets		145,000
Other Assets		491,914
<b>Total Assets</b>		<b>636,914</b>
<b>Liabilities</b>		
<b>Total Liabilities</b>		<b>7,438</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>		<b>629,476</b>

**Notes to the accounts**

(see note 34)

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

A large rectangular area with a fine grid pattern, intended for entering notes to the accounts. The grid is composed of small, light-colored squares, providing a structured space for text entry.




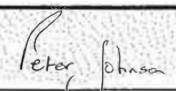
## Accounting policies

(see notes 35 & 36)

## 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:	
			<small>(or other official whose position should be stated)</small>
Name:	CHRISTOPHER THOMAS	Name:	Peter Johnson
Date:	29/10/2020	Date:	19.11.2020

## Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers been completed? (see Page 2A)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Note 37)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Note 41)	Yes	<input checked="" type="checkbox"/>	No	
Is the rule book enclosed? (see Note 39)	Yes		No	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	<input checked="" type="checkbox"/>	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.

# Auditor's report (continued)

SEE ATTACHED

Signature(s) of auditor or auditors:

*Moore Kingston Smith LLP*

Name(s):

Moore Kingston Smith LLP

Profession(s) or Calling(s):

Registered Auditors

Address(es)

Devonshire House, 60 Goswell Road, London EM1M 7AD

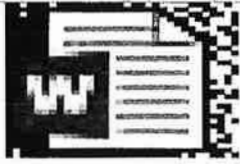
Date:

15.09.2020

Contact name for enquiries and telephone number:

Janice Riches 020 7566 3804

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



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Double- click on icon to open guidance

# The Vehicle Builders and Repairers Association Limited

## Independent Auditor's Report

To the Members of The Vehicle Builders and Repairers Association Limited

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### Opinion

We have audited the financial statements of The Vehicle Builders and Repairers Association Limited (the 'company') for the year ended 31 December 2019 which comprise the Profit And Loss Account, the Balance Sheet and notes to the financial statements, 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 profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and sections 28,32 and 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 company 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# The Vehicle Builders and Repairers Association Limited

## Independent Auditor's Report (Continued)

To the Members of The Vehicle Builders and Repairers Association Limited

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### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

### **Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement, the directors 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 the directors 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, the directors are responsible for assessing the company'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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **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.

# The Vehicle Builders and Repairers Association Limited

## Independent Auditor's Report (Continued)

### To the Members of The Vehicle Builders and Repairers Association Limited

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As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken for no purpose other than to draw to the attention of the company's members those matters we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Janice Riches (Senior Statutory Auditor)**  
for and on behalf of Moore Kingston Smith LLP

15 September 2020

**Chartered Accountants**  
**Statutory Auditor**

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD

