

# Form AR27

## Trade Union and Labour Relations (Consolidation) Act 1992

### Annual Return for an Employers' Association

Name of Employers' Association:

Year ended:

List No:

Head or Main Office:

Postcode

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:

Contact name for queries regarding the completion of this return:

Telephone Number:

E-mail:

**Please follow the guidance notes in the completion of this return**

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 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: [ymw@tcyoung.co.uk](mailto:ymw@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 investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11a
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
45				45

## 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
General secretary	William Ian Shaw	R De Barry De Havilland	01 March 2021
Chairman	William Ian Shaw	R De Barry De Havilland	01 March 2021

# 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
K Reeve	Director
W I Shaw	Director (now deceased)
R De Barry Blanchard	Director, Chairman & General secretary

## Revenue Account / General Fund

(see notes 11 to 16)

Previous Year		£	£
	<b>Income</b>		
	From Members		
	Subscriptions, levies, etc	911	911
	Investment income		
	Interest and dividends (gross)		
	Bank interest (gross)		
	Other (specify)		
	<b>Total Investment Income</b>		
	Other Income		
	Rents received		
	Insurance commission		
	Consultancy fees		
	Publications/Seminars		
	Miscellaneous receipts (specify)		
	<b>Total of other income</b>		
	<b>Total income</b>		911
	Interfund Transfers IN		
	<b>Expenditure</b>		
	Administrative expenses		
	Remuneration and expenses of staff		
	Occupancy costs		
	Printing, Stationery, Post		
	Telephones		
	Legal and Professional fees	782	782
	Miscellaneous (specify)		
	<b>Total of Admin expenses</b>		782
	Other Charges		
	Bank charges	30	30
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
	Conference and meeting fees		
	Expenses		
	Miscellaneous (specify)		
	<b>Total of other charges</b>		30
	Taxation		
	<b>Total expenditure</b>		812
	Interfund Transfers OUT		
	<b>Surplus/Deficit for year</b>		99
	Amount of fund at beginning of year		22,637
	Amount of fund at end of year		22,736

**Accounts other than Revenue Account/General Fund**  
(see notes 17 to 18)

Account 2		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other Income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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 4		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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 5		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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 7		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	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)		



**Balance Sheet as at [ 31 December 2019 ]**

(see notes 19 and 20)

Previous Year		£	£
11,579	<b>Fixed Assets</b> (as at Page 8)	11,579	11,579
	<b>Investments</b> (as per analysis on page 9)		
	Quoted (Market value £ ) as at Page 9		
	Unquoted (Market value £ ) as at Page 9		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors		
12,070	Cash at bank and in hand	12,303	12,303
200	Stocks of goods	200	200
	Others (specify)		
	<b>Total of other assets</b>	12,503	12,503
	<b>Total Assets</b>		24,082
	Revenue Account/ General Fund		
	Revaluation Reserve		
	<b>Liabilities</b>		
	Accruals	1,346	
	<b>Total Liabilities</b>		1,346
	<b>Total Assets</b>		24,082

## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period		11,761		11,761
Additions during period				
Less: Disposals				
Less: Depreciation		-182		-182
Total to end of period		11,579		11,579
<b>Book Amount at end of period</b>		11,579		11,579
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>		11,579		11,579

# 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)	
	<b>Total Unquoted (as Balance Sheet)</b>	
	<b>Market Value of Unquoted Investments</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

If Yes name the relevant companies:

Company name

Company registration number (if not registered in England & Wales, state where registered)

### Incorporated Employers' Associations

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

Yes

No

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

Company name

Names of shareholders

### Unincorporated Employers' Associations

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

Yes

No

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

Company name

Names of shareholders

## Summary Sheet

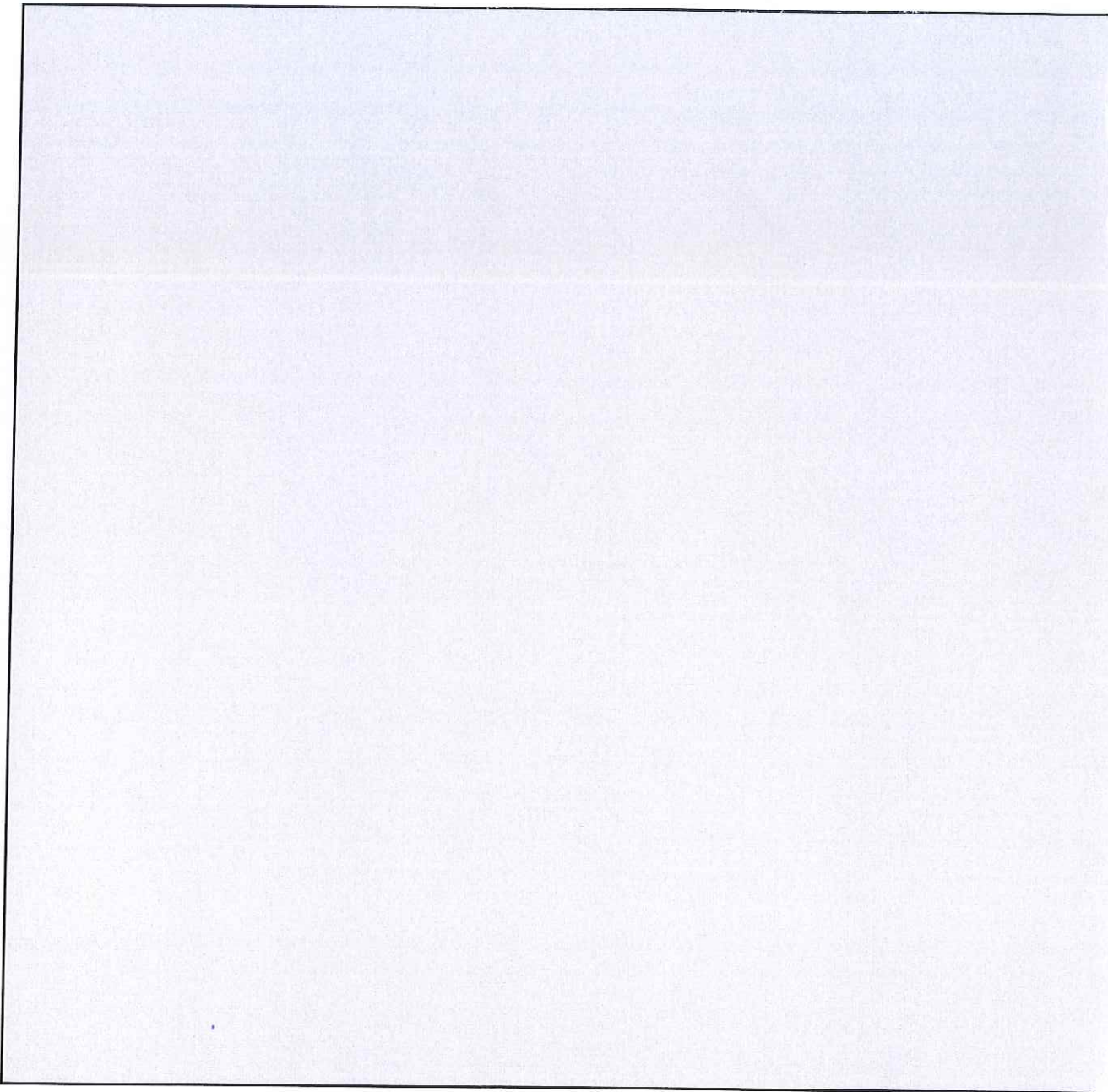
(see notes 24 to 33)

	All Funds	Total Funds
		£
<b>Income</b>		
From Members	911	911
From Investments		
Other Income (including increases by revaluation of assets)		
<b>Total Income</b>	911	911
<b>Expenditure</b> (including decreases by revaluation of assets)		
<b>Total Expenditure</b>	812	812
<b>Funds at beginning of year</b> (including reserves)	22,637	22,637
<b>Funds at end of year</b> (including reserves)	22,736	22,736
<b>ASSETS</b>		
Fixed Assets		11,579
Investment Assets		
Other Assets		12,503
<b>Total Assets</b>		24,082
<b>Liabilities</b>		
<b>Total Liabilities</b>		1,346
<b>Net Assets (Total Assets less Total Liabilities)</b>		22,736

**Notes to the accounts**

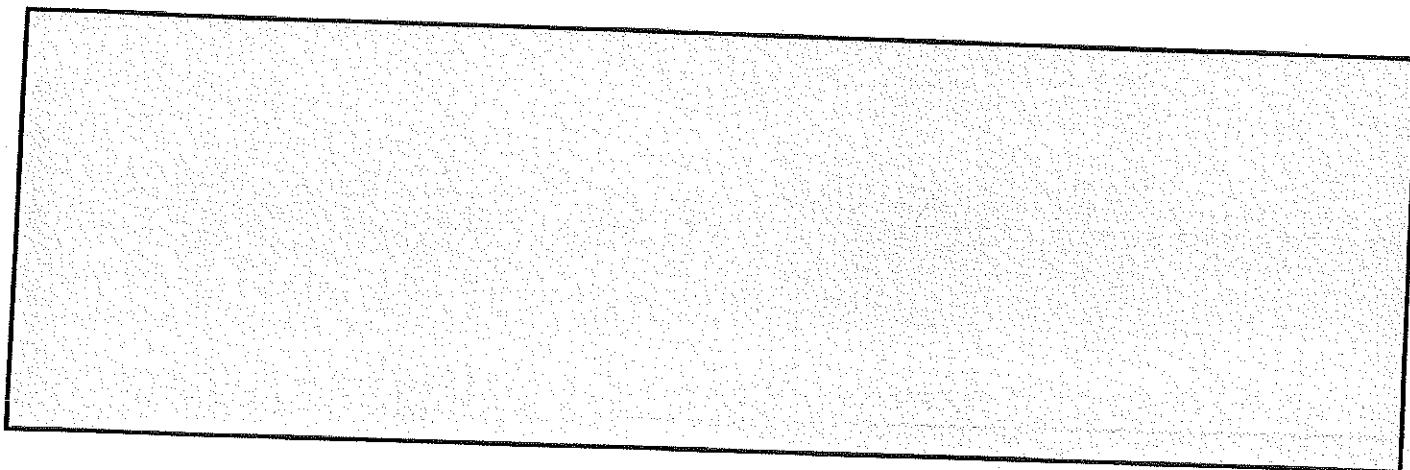
(see note 34)

is attached to this part of the



## Accounting policies

(see notes 35 & 36)

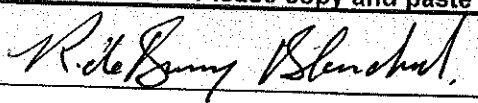
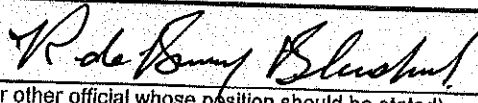


## Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	R de BARRY-BLANCHARD	Name:	R de BARRY-BLANCHARD
Date:	22/4/2021	Date:	22/4/2021

## 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	<input checked="" type="checkbox"/>	No	
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.

*Yes - OTHER THAN MATTERS DISCLOSED  
WITHIN BASIS OF QUALIFIED OPINION PARAGRAPH.*

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.

(See section 36(4) of the 1992 Act set out in note 43)

Please explain in your report overleaf or attached.

*Yes - SEE OVERLEAF.*

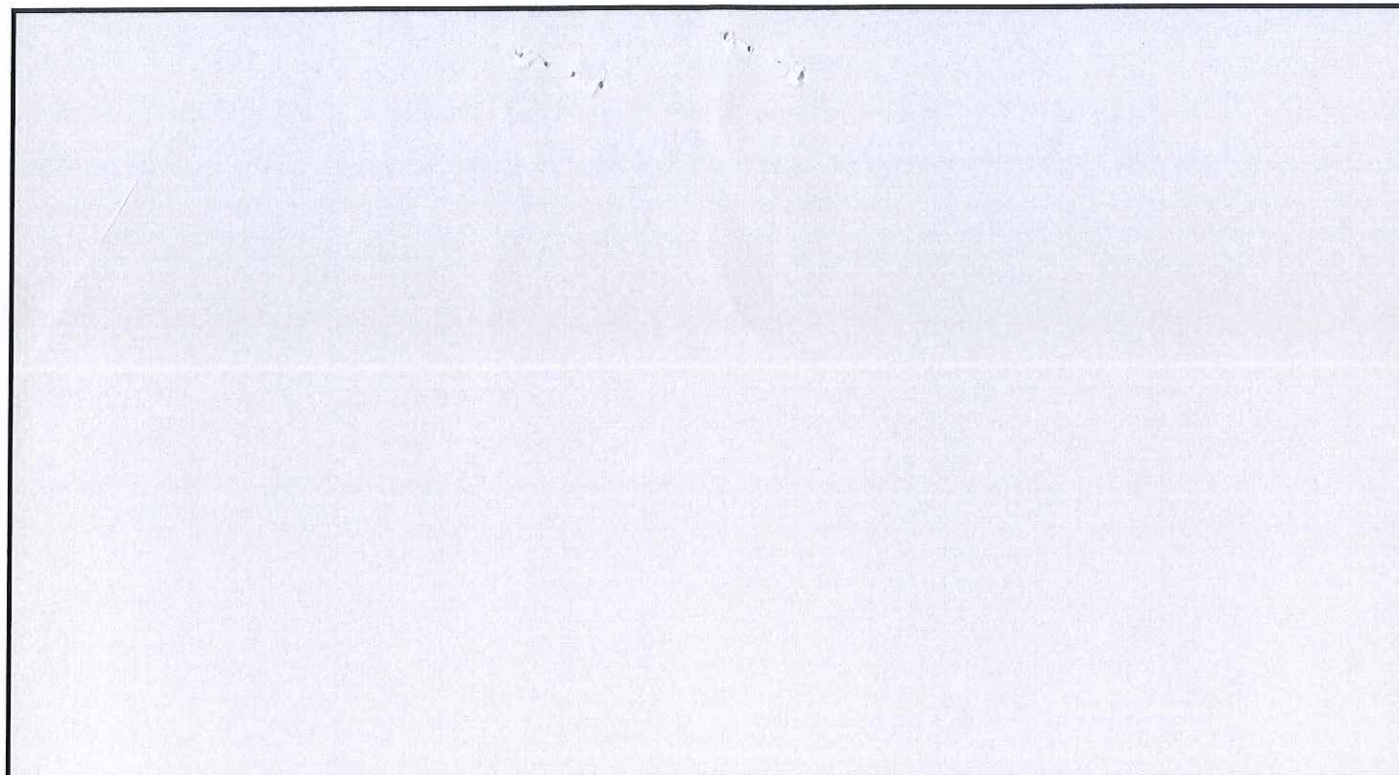
3. Your auditors or auditor must include in their report the following wording:

**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)



Signature(s) of auditor or auditors:	R.A.G. Umbers	
Name(s):	RICHARD	
	UMBERS	
Profession(s) or Calling(s):	FCA	
Address(es)	Gibson Booth New Court, Abbey Road Shepley, Huddersfield, North HD8 8BJ	
Date:	28.4.21	
Contact name for enquiries and telephone number:	RICHARD UMBERS 01484 - 600234	

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

COMPANY REGISTRATION NUMBER: 00067596

**Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Company Limited by Guarantee**

**Financial Statements**

**For the year ended  
31 December 2019**

Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2019

---

Contents	Page
Directors' report	1
Directors' responsibilities statement	2
Independent auditor's report to the members	3
Statement of income and retained earnings	6
Statement of financial position	7
Notes to the financial statements	8
<b>The following pages do not form part of the financial statements</b>	
Detailed income statement	11
Notes to the detailed income statement	12

---

Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Company Limited by Guarantee

Directors' Report

Year ended 31 December 2019

---

The directors present their report and the financial statements of the company for the year ended 31 December 2019.

**Directors**

The directors who served the company during the year were as follows:

K Reeve  
R De Barry Blanchard  
W Shaw

**Auditor**


Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 28/2/2021 and signed on behalf of the board by:



R De Barry Blanchard  
Director

Registered office:  
New Court  
Abbey Road North  
Shepley  
Huddersfield  
HD8 8BJ

**Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Company Limited by Guarantee**

**Directors' Responsibilities Statement**

**Year ended 31 December 2019**

---

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Year ended 31 December 2019**

---

**Qualified opinion**

We have audited the financial statements of Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The) (the 'company') for the year ended 31 December 2019 which comprise the statement of income and retained earnings, statement of financial position 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, except for the effects of the matter described in the basis for qualified opinion section of our report, 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for qualified 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 other than we have not received access to the company's bank statements and therefore cannot confirm in full the income derived in the year and the completeness of its liabilities at the year end.

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

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

We have nothing to report in this regard.

**Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The) (continued)**

**Year ended 31 December 2019**

---

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

In our opinion, based on the work undertaken in the course of the 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 in relation to which 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' exemptions in preparing the directors' report and 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.

Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The) *(continued)*

Year ended 31 December 2019

---

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**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 so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

R.A.G. Umbers

Richard Umbers F.C.A. (Senior Statutory Auditor)

For and on behalf of  
Gibson Booth  
Chartered Accountants & statutory auditor  
New Court  
Abbey Road North  
Shepley  
Huddersfield  
HD8 8BJ

8.3.21



Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Company Limited by Guarantee

Statement of Income and Retained Earnings

Year ended 31 December 2019

	Note	2019 £	2018 £
Turnover		911	992
Gross profit		911	992
Administrative expenses		812	679
Operating profit		99	313
Profit before taxation		99	313
Tax on profit		-	-
Profit for the financial year and total comprehensive income		99	313
Retained earnings at the start of the year		22,637	22,324
Retained earnings at the end of the year		22,736	22,637

All the activities of the company are from continuing operations.

The notes on pages 8 to 9 form part of these financial statements.

Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Company Limited by Guarantee

Statement of Financial Position

31 December 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	6	11,579	11,579
<b>Current assets</b>			
Stocks		200	200
Cash at bank and in hand		12,303	12,070
		<u>12,503</u>	<u>12,270</u>
<b>Creditors: amounts falling due within one year</b>	7	1,346	1,212
<b>Net current assets</b>		<u>11,157</u>	<u>11,058</u>
<b>Total assets less current liabilities</b>		<u>22,736</u>	<u>22,637</u>
<b>Net assets</b>		<u>22,736</u>	<u>22,637</u>
<b>Capital and reserves</b>			
Profit and loss account		22,736	22,637
<b>Members funds</b>		<u>22,736</u>	<u>22,637</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 28 Feb 2021, and are signed on behalf of the board by:



R De Barry Blanchard  
Director

Company registration number: 00067596

**Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 December 2019**

---

**The following pages do not form part of the financial statements.**

Incorporated Guild of Hairdressers, Wigmakers and Perfumers (The)

Notes to the Detailed Income Statement

Year ended 31 December 2019

---

	2019	2018
	£	£
Administrative expenses		
Legal and professional fees	109	85
Auditors remuneration	673	564
Bank charges	30	30
	<u>812</u>	<u>679</u>