

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Metal Packaging Manufacturers Association			
Year ended:	31 December 2020			
List No:				
Head or Main Office:	Suite 9-10, Victoria Chambers			
	174 South Coast Road			
	Peacehaven			
	England			
Postcode	BN10 8JH			
Website address (if available)	www.mpma.org.uk			
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>	('X' in appropriate box)
General Secretary:	Chris Saunders			
Contact name for queries regarding the completion of this return:	Debbie Clements			
Telephone Number:	1273585833			
E-mail:	debbie@mpma.org.uk			

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 1093602

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

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

For Employers' Associations based in Scotland: ymw@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	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
21				21

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

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
555,898	From Members	Subscriptions, levies, etc	512,890	512,890
	Investment income	Interest and dividends (gross)		
690		Bank interest (gross)	376	376
		Other (specify)		
		Total Investment Income	376	376
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
13,000		Contributions: The Can Makers Limited	13,000	13,000
13,000		Contributions: MPMA (CCL) Ltd	13,000	13,000
34,000		Contributions: Canned Food	34,000	34,000
4,750		Contributions: MPE		
64,750		Total of other income		60,000
621,338		Total income		573,266
		Interfund Transfers IN		
	Expenditure			
209,383	Administrative expenses	Remuneration and expenses of staff	191,431	191,431
9,931		Occupancy costs	8,504	8,504
9,578		Printing, Stationery, Post	10,108	10,108
		Telephones		
13,342		Legal and Professional fees	18,845	18,845
		Miscellaneous (specify)		
1,476		Insurance	1,507	1,507
146,163		Can Makers expenditure	132,616	132,616
		Moving costs	1,637	1,637
		Total of Admin expenses		364,648
389,873				
420	Other Charges	Bank charges	353	353
536		Depreciation	403	403
		Sums written off		
59,068		Affiliation fees	49,012	49,012
		Donations		
16,045		Conference and meeting fees	2,221	2,221
21,013		Expenses	7,449	7,449
		Miscellaneous (specify)		
2,513		Statistics	10,313	10,313
30,047		Canned Food UK	37,633	37,633
61,131		Public relations	67,204	67,204
		Contingency	31,506	31,506
190,773		Total of other charges		206,094
		Taxation	71	71
580,646		Total expenditure		570,813
		Interfund Transfers OUT		
40,692		Surplus/Deficit for year		2,453
140,387		Amount of fund at beginning of year		181,079
181,079		Amount of fund at end of year		183,532

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

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

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

Account 5		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 6		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Account 7		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Balance Sheet as at [31 December 2020]

(see notes 19 and 20)

Previous Year		£	£
1,579	Fixed Assets (as at Page 8)	1,776	1,776
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
	Unquoted (Market value £) as at Page 9		
	Total Investments		
	Other Assets		
28,258	Sundry debtors	31,383	31,383
174,910	Cash at bank and in hand	168,187	168,187
	Stocks of goods		
	Others (specify)		
	Total of other assets	199,570	199,570
	Total Assets		201,346
181,079	Revenue Account/ General Fund	183,532	
	Revaluation Reserve		
	Liabilities		
4,551	Sundry creditors	9,073	
19,117	Accrued expenses	8,669	
	Total Liabilities		17,742
	Total Assets		201,346

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period		2,666	11,155	13,821
Additions during period			600	600
Less: Disposals				
Less: Depreciation		-2,518	-10,127	-12,645
Total to end of period		148	1,628	1,776
Book Amount at end of period		148	1,628	1,776
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets		148	1,628	1,776

Analysis of Investments

(see note 22)

Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	Total Quoted (as Balance Sheet)	
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (as Balance Sheet)	
	Market Value of Unquoted Investments	

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

Analysis of investment income (Controlling interests)

(see note 23)

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

Yes

No

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
		£
Income		
From Members	512,890	512,890
From Investments	376	376
Other Income (including increases by revaluation of assets)	60,000	60,000
Total Income	573,266	573,266
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	570,813	570,813
Funds at beginning of year (including reserves)	181,079	181,079
Funds at end of year (including reserves)	183,532	183,532
ASSETS		
Fixed Assets		1,776
Investment Assets		
Other Assets		199,570
Total Assets		201,346
Liabilities		
Total Liabilities		17,814
Net Assets (Total Assets less Total Liabilities)		183,532

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	572,890	572,890
From Investments	376	376
Other Income (including increases by revaluation of assets)		
Total Income	573,266	573,266
Expenditure (including decreases by revaluation of assets)	570,813	570,813
Total Expenditure	570,813	570,813
Funds at beginning of year (including reserves)	181,079	181,079
Funds at end of year (including reserves)	183,532	183,532
ASSETS		
Fixed Assets		1,776
Investment Assets		
Other Assets		199,570
Total Assets		201,346
Liabilities		
Total Liabilities		17,814
Net Assets (Total Assets less Total Liabilities)		183,532

Notes to the accounts

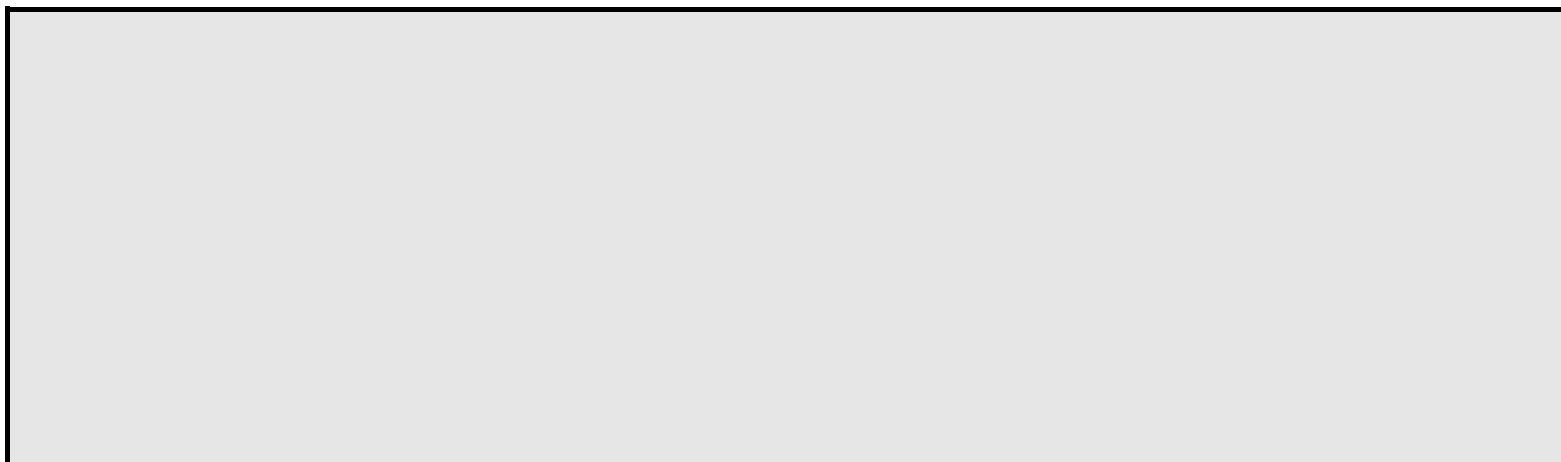
(see note 34)

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

A large, empty rectangular box with a black border, intended for entering notes to the accounts. The interior of the box is light gray.

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:	
			(or other official whose position should be stated)
Name:	Christopher Saunders	Name:	Robert Fell - Director
Date:	25th May 2021	Date:	25th May 2021

Checklist

(see note 39)

(please enter 'X' as appropriate)

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

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE**

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

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for the Year Ended 31 DECEMBER 2020

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M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION
for the Year Ended 31 DECEMBER 2020

DIRECTORS: Mr N J Mullen
Mr R A Fell
Mr J K Powell
Mr A G Ruddock

SECRETARY: Mr C Saunders

REGISTERED OFFICE: Suite 9-10 Victoria Chambers
174 South Coast Road
Peacehaven
East Sussex
BN10 8JH

REGISTERED NUMBER: 01407232 (England and Wales)

AUDITORS: FKCA Limited
Statutory Auditor
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

REPORT OF THE DIRECTORS
for the Year Ended 31 DECEMBER 2020

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the promotion and protection of the interests of members engaged in the manufacture of lightweight metal containers and closures or parts thereof.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2020 to the date of this report.

Mr N J Mullen
Mr R A Fell
Mr J K Powell
Mr A G Ruddock

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors 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 of the surplus or deficit 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 judgements 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, FKCA Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Mr C Saunders - Secretary

22 April 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF M P M A LIMITED

Opinion

We have audited the financial statements of M P M A Limited (the 'company') for the year ended 31 December 2020 which comprise the Income Statement, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its surplus 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.
- have been prepared in accordance with the requirements of 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 Auditors' 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF M P M A LIMITED

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 Report of the Directors.

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 from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, 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 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.

Auditors' 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 a Report of the Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff and the board of directors to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
M P M A LIMITED**

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 a Report of the Auditors 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.



Stephen Mason BSc ACA (Senior Statutory Auditor)

for and on behalf of FKCA Limited

Statutory Auditor

260 - 270 Butterfield

Great Marlings

Luton

Bedfordshire

LU2 8DL

1 June 2021

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

INCOME STATEMENT
for the Year Ended 31 DECEMBER 2020

	Notes	2020 £	2019 £
TURNOVER		572,890	620,648
Administrative expenses		<u>570,741</u>	<u>580,646</u>
OPERATING SURPLUS	4	2,149	40,002
Interest receivable and similar income		<u>376</u>	<u>690</u>
SURPLUS BEFORE TAXATION		2,525	40,692
Tax on surplus		<u>203</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>2,322</u></u>	<u><u>40,692</u></u>

The notes form part of these financial statements

M P M A LIMITED (REGISTERED NUMBER: 01407232)
A COMPANY LIMITED BY GUARANTEE

BALANCE SHEET
31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,776		1,579
CURRENT ASSETS					
Debtors	6	31,383		28,258	
Cash at bank		168,187		174,910	
		<u>199,570</u>		<u>203,168</u>	
CREDITORS					
Amounts falling due within one year	7	17,945		23,668	
NET CURRENT ASSETS			<u>181,625</u>		<u>179,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>183,401</u>		<u>181,079</u>
RESERVES					
Income and expenditure account			<u>183,401</u>		<u>181,079</u>
			<u>183,401</u>		<u>181,079</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 22 April 2021 and were signed on its behalf by:



Mr R A Fell - Director

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2020

1. STATUTORY INFORMATION

M P M A Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The Coronavirus (COVID-19) pandemic has impacted MPMA Limited. The metal packaging manufacturing industry has been classified by the Government as a key industry and is working as normal during the pandemic, within all government guidelines, and the directors are continuing to see growth within the metal packaging industry.

The directors have considered the financial health of the company and with this in mind the directors are confident that the company, at the date of signing, will continue as a going concern for the foreseeable future.

Turnover

Turnover represents net subscriptions and contributions paid during the calendar year, excluding value added tax.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 22.5% on reducing balance
Computer equipment	- 25% on reducing balance

Financial instruments

Basic financial instruments are recognised at amortised cost.

Taxation

MPMA Limited are exempt from taxation on its trading activities under BIM24015. Taxation for the year comprises of current tax on MPMA Limited's other income which is not exempt.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2020

3. EMPLOYEES AND DIRECTORS

	2020	2019
	£	£
Wages and salaries	159,660	178,250
Social security costs	23,539	23,043
Other pension costs	8,232	8,090
	<u>191,431</u>	<u>209,383</u>

The average number of employees during the year was as follows:

	2020	2019
Directors	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	2020	2019
	£	£
Depreciation - owned assets	403	536
Auditors' remuneration	3,600	1,763
	<u>4,003</u>	<u>2,300</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020	2,666	11,155	13,821
Additions	-	600	600
	<u>2,666</u>	<u>11,755</u>	<u>14,421</u>
DEPRECIATION			
At 1 January 2020	2,474	9,768	12,242
Charge for year	44	359	403
	<u>2,518</u>	<u>10,127</u>	<u>12,645</u>
NET BOOK VALUE			
At 31 December 2020	<u>148</u>	<u>1,628</u>	<u>1,776</u>
At 31 December 2019	<u>192</u>	<u>1,387</u>	<u>1,579</u>

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade debtors	660	11,904
Other debtors	6,933	2,500
VAT	19,437	12,850
Prepayments and accrued income	4,353	1,004
	<u>31,383</u>	<u>28,258</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	9,073	4,551
Corporation tax	203	-
Accrued expenses	8,669	19,117
	<u>17,945</u>	<u>23,668</u>

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	-	1,333
	<u>-</u>	<u>1,333</u>

9. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by the board of directors.

10. SHARE CAPITAL

The company has no share capital as it is limited by guarantee.

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

MPMA
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
Income				
Subscriptions - MPMA	383,950		377,074	
Subscriptions - Canned Food UK	30,000		30,000	
Contributions - The Can Makers	13,000		13,000	
Contributions - M P M A (CCL) Limited	13,000		13,000	
Contributions - Canned Food UK	4,000		4,000	
Contributions - MPE	-		4,750	
Deposit account interest	376		690	
	444,326	444,326	442,514	442,514
Expenditure				
Rent, rates and other costs	8,504		9,931	
Insurance	1,507		1,476	
Directors' salaries	78,519		79,612	
Directors' social security	9,630		9,802	
Staff salaries and related expenses	81,141		98,638	
Social security	13,909		13,241	
Pensions & healthcare	8,232		8,090	
Postage, telephone & software cover	7,694		7,263	
Publications & stationery	2,414		2,315	
Travelling and subsistence	7,449		21,013	
Meetings and special events	2,221		16,045	
Moving costs	1,637		-	
Statistics	10,313		2,513	
Consultancy	12,428		2,100	
Canned Food UK	37,633		30,047	
Legal and professional fees	2,817		9,479	
Auditors' remuneration	3,600		1,763	
Public relations	67,204		61,131	
Subscriptions payable	49,012		59,068	
Contingency projects	31,506		-	
Bank charges	353		420	
Depreciation of fixtures and fittings	44		56	
Depreciation of computer equipment	359		480	
	438,126	438,126	434,483	434,483
EXCESS OF INCOME OVER EXPENDITURE		6,200	8,031	8,031

M P M A LIMITED
A COMPANY LIMITED BY GUARANTEE

CAN MAKERS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
Income				
Subscriptions - The Can Makers		128,940		178,824
Expenditure				
Legal and professional fees	6,874		6,214	
Agency Fees & activity	51,023		79,000	
Website	3,963		511	
Speaker Events	-		4,000	
Research - Nielson	33,775		33,775	
Wine & Cocktails campaign	18,915		-	
Canniversary Ale	2,484		-	
Management - MPMA	13,000		16,390	
Metal matters	2,500		-	
Meeting costs	-		580	
Misc	82		5,693	
	<u> </u>	<u>132,616</u>	<u> </u>	<u>146,163</u>
EXCESS OF EXPENDITURE OVER INCOME		(3,676)		32,661
2019 - INCOME OVER EXPENDITURE		<u> </u>		<u> </u>

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)



Signature(s) of auditor or auditors:

Name(s):

Mr Stephen mason

Profession(s) or Calling(s):

Director

Address(es)

260-270 Butterfields, Great Marlings, Luton, Bedfordshire, LU2 8DL.

Date:

1 June 2021.

Contact name for enquiries and telephone number:

Sam Brown - 01582540800

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF M P M A LIMITED

Opinion

We have audited the financial statements of M P M A Limited (the 'company') for the year ended 31 December 2020 which comprise the Income Statement, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its surplus 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.
- have been prepared in accordance with the requirements of 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 Auditors' 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF M P M A LIMITED

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 Report of the Directors.

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 from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, 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 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.

Auditors' 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 a Report of the Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff and the board of directors to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
M P M A LIMITED**

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 a Report of the Auditors 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.



Stephen Mason BSc ACA (Senior Statutory Auditor)

for and on behalf of FKCA Limited

Statutory Auditor

260 - 270 Butterfield

Great Marlings

Luton

Bedfordshire

LU2 8DL

1 June 2021