

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Scottish & Northern Ireland Plumbing Employers Federation		
Year ended:	31st December 2020		
List No:			
Head or Main Office:	Bellevue House		
	22 Hopetoun Street		
	Edinburgh		
Postcode	EH7 4GH		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No <input checked="" type="checkbox"/> ('X' in appropriate box)
General Secretary:	Fiona Hodgson		
Contact name for queries regarding the completion of this return:	Lauren Smith		
Telephone Number:	0131 524 1229		
E-mail:	lauren.smith@snipef.org		

Please follow the guidance notes in the 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
685	61			746

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			
651,129	From Members	Subscriptions, levies, etc	656,909	656,909
	Investment income	Interest and dividends (gross)		
5,660		Bank interest (gross)	2,767	2,767
		Other (specify)		
92,200		Dividends	27,750	27,750
		Total Investment Income	30,517	30,517
	Other Income	Rents received	-	-
-		Insurance commission	17,413	17,413
17,695		Consultancy fees	-	-
-		Publications/Seminars	-	-
-		Miscellaneous receipts (specify)		
825		Technical Event Income	-	-
319,939		Management Fees	268,190	268,190
56,442		Service Charges	33,067	33,067
		Job Retention Scheme	44,883	44,883
		Total of other income		363,553
		Total income		1,050,979
		Interfund Transfers IN		
	Expenditure			
709,423	Administrative expenses	Remuneration and expenses of staff	628,973	628,973
90,844		Occupancy costs	80,374	80,374
67,421		Printing, Stationery, Post	52,841	52,841
		Telephones		
45,898		Legal and Professional fees	38,458	38,458
		Miscellaneous (specify)		
9,657		Miscellaneous	809	809
8,473		Advertising	25,587	25,587
		Total of Admin expenses		827,042
	Other Charges	Bank charges	3,007	3,007
3,388		Depreciation	29,002	29,002
37,636		Sums written off	-	-
-		Affiliation fees	9,756	9,756
-8,709		Donations	-	-
-		Conference and meeting fees	5,344	5,344
39,523		Expenses	-	-
268		Miscellaneous (specify)		
167,494		(See Attached)	110,744	110,744
		Total of other charges		157,853
		Taxation	-	-
		Total expenditure		984,895
		Interfund Transfers OUT		
		Surplus/Deficit for year		66,084
		Amount of fund at beginning of year		1,388,848
		Amount of fund at end of year		1,454,932

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)	

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	994,215	216,977	-	1,211,192
Additions during period	-	20,395	-	20,395
Less: Disposals	-	-1,965	-	-1,965
Less: Depreciation	-218,521	-216,168	-	-434,689
Total to end of period	775,694	19,239		794,933
Book Amount at end of period	775,694	19,239		794,933
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets	775,694	19,239		794,933

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)	
	Plutos Holidays (1972) Ltd	51
	SNIPEF Securities Ltd	100
	SNIPEF Training Services Ltd	100
	BPEC Services Ltd	50
	Plumbing Pensions (UK) Administration Ltd	50
	BSE Skills	1
	Total Unquoted (as Balance Sheet)	352
	Market Value of Unquoted Investments	

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

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	656,909	656,909
From Investments	30,517	30,517
Other Income (including increases by revaluation of assets)	363,553	363,553
Total Income	1,050,979	1,050,979
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	984,895	984,895
Funds at beginning of year (including reserves)	1,584,689	1,584,689
Funds at end of year (including reserves)	1,650,773	1,650,773
ASSETS		
Fixed Assets		794,933
Investment Assets		352
Other Assets		1,199,550
Total Assets		1,994,835
Liabilities		
Total Liabilities		344,062
Net Assets (Total Assets less Total Liabilities)		1,650,773

Summary Sheet

(see notes 24 to 33)

		All Funds	Total Funds
		£	£
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
	Total Income		
Expenditure (including decreases by revaluation of assets)			
	Total Expenditure		
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities			
	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

Notes to the accounts

(see note 34)

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

4. Turnover

Turnover is the total amount of subscriptions, sponsorship income and management fees and service charges due to the Company for the year as follows:

2020 2019

££

Annual subscriptions 522,473 501,189

Associate fees 10,482 6,903

Approved Certifier of Construction Fees 112,645 109,609

Course Fees 11,309 33,428

Management fees 112,104 136,576

Salary recharges 156,086 183,363

Service charges 33,067 56,442

Warranty and insurance schemes 16,993 17,230

Medical insurance 420 465

Technical event 825

Job Retention Scheme 44,883

1,020,462 1,046,030

===== 5. Loss on ordinary activities before taxation 2020 2019

££

Loss on ordinary activities before taxation is stated after charging/(crediting):

Depreciation 29,002 37,636

Auditor's remuneration audit services 5,000 4,650

other services 2,290 2,223

payroll fees 3,692 1,260

6. Income from shares in group companies 2020 2019

££

Subsidiary Companies

Plutos Holidays (1972) Limited 12,750 10,200

SNIPEF Securities Ltd. 10,000 52,000

SNIPEF Training Services Ltd. 5,000 20,000

BPEC Services Limited 10,000

27,750 92,200

=====

7. Directors 2020 2019

££

Aggregate emoluments for the directors – in respect of qualifying services were:

-

-

8. Employees

The average number of employees during the year was 21 (2019: 24).

Office Equipment

&

9. Tangible assets Property Furniture Total

£££

Accounting policies

(see notes 35 & 36)

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity. Going concern

The financial statements have been prepared on a going concern basis. The current economic conditions present increased risks for all businesses. In response to such conditions, the Board have carefully considered these risks, including an assessment of the uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements on a going concern basis. Based on this assessment, the Board consider that the entity maintains an appropriate level of liquidity, sufficient to meet the demands of the business. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

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:	<i>Fiona Hodgson</i>	Chairman's Signature:	<i>N Hadden</i>
			(or other official whose position should be stated)
Name:	Fiona Hodgson	Name:	Neil Hadden
Date:	25 June 2021	Date:	24 June 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	

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)

Opinion

We have audited the financial statements of SNIPEF Management Ltd. (the 'company') for the year ended 31 December 2020 which comprise the Statement of Comprehensive Income, Statement of Financial Position, the Statement of Changes in Equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Signature(s) of auditor or auditors:

Malcolm Beveridge

Name(s):

Malcolm Beveridge

Profession(s) or Calling(s):

CA

Address(es)

61 Dublin Street, Edinburgh, EH3
6NL

Date:

30 June 2021

Contact name for enquiries and telephone number:

0131 558 5800

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



Document

Double- click on icon to open guidance