

# Form AR27

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

### Annual Return for an Employers' Association

Name of Employers' Association:	Building Engineering Services Association		
Year ended:	28 February 2021		
List No:	043/E		
Head or Main Office:	Rotherwick House		
	3 Thomas More St.		
	St. Katharine's & Wapping		
	London		
Postcode	E1W 1YZ		
Website address (if available)	<a href="http://www.thebesa.com">www.thebesa.com</a>		
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:	Mr Mark Oakes		
Contact name for queries regarding the completion of this return:	Ms Skye Hardy		
Telephone Number:	01768 860432		
E-mail:	<a href="mailto:skye.hardy@thebesa.com">skye.hardy@thebesa.com</a>		

**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](mailto:returns@certoffice.org)

For Employers' Associations based in Scotland: [ymw@tcyoung.co.uk](mailto: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
1,095	36		1	1,132

## 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
President	John Norfolk	Neil Brackenridge	02 July 2020
President Elect	Neil Brackenridge	Robert Fletcher	02 July 2020
Vice President	Robert Fletcher	Claire Curran	02 July 2020
Immediate Past President	Tim Hopkinson	John Norfolk	02 July 2020

# Officers in post

(see note 10)

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

Name of Officer	Position held
Neil Brackenridge	President
Robert Fletcher	President Elect
Claire Curran	Vice President
John Norfolk	Immediate Past President

## Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	<b>Income</b>			
3,709,850	From Members	Subscriptions, levies, etc	3,302,306	3,302,306
	Investment income	Interest and dividends (gross)		
44,551		Bank interest (gross)	12,354	12,354
		Other (specify)		
121,361		Gain/(loss) from interest in associates	-650,025	-650,025
		<b>Total Investment Income</b>	<b>-637,671</b>	<b>-637,671</b>
165,912				
46,411	Other Income	Rents received	34,524	34,524
432,916		Insurance commission	399,280	399,280
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
1,182,188		Training Agency	1,216,554	1,216,554
6,399,654		Welfare and other services	6,682,062	6,682,062
44,074		Grant income	190,607	190,607
20,000		Gain arising on FV of Investment	20,000	20,000
8,125,243		<b>Total of other income</b>		<b>8,543,027</b>
12,001,005		<b>Total income</b>		<b>11,207,662</b>
		<b>Interfund Transfers IN</b>		
	<b>Expenditure</b>			
5,241,521	Administrative expenses	Remuneration and expenses of staff	5,386,890	5,386,890
544,937		Occupancy costs	522,693	522,693
484,319		Printing, Stationery, Post	304,467	304,467
		Telephones		
1,563,360		Legal and Professional fees	1,813,820	1,813,820
		Miscellaneous (specify)		
91,345		Publicity	128,039	128,039
766,964		College fees and grants payable	455,812	455,812
428,485		Travel and Motor expenses	82,943	82,943
98,940		Insurance Claims Paid	246,541	246,541
		<b>Total of Admin expenses</b>		<b>8,941,205</b>
9,219,871				
30,385	Other Charges	Bank charges	40,693	40,693
255,490		Depreciation	249,385	249,385
56,426		Sums written off	47,493	47,493
162,157		Affiliation fees	165,270	165,270
		Donations		
232,520		Conference and meeting fees	39,065	39,065
41,280		Expenses	137,074	137,074
		Miscellaneous (specify)		
26,428		(Profit)/Loss on sale of Fixed Assets	3,015	3,015
302,145		Finance Cost	223,031	223,031
2,398,145		Actuarial (gain)/loss	-772,480	-772,480
800,908		Pension Closure Costs	-543,040	-543,040
4,305,884		<b>Total of other charges</b>		<b>-410,494</b>
-361,118		Taxation	114,180	114,180
13,164,637		<b>Total expenditure</b>		<b>8,644,891</b>
		<b>Interfund Transfers OUT</b>		
-1,163,632		Surplus/Deficit for year		2,562,771
1,703,475		Amount of fund at beginning of year		539,843
539,843		Amount of fund at end of year		3,102,614

### 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)			
[Greyed out box]			
		<b>Total Income</b>	
<b>Interfund Transfers IN</b>			
<b>Expenditure</b>			
Administrative expenses			
Other expenditure (specify)			
[Greyed out box]			
		<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)			
[Greyed out box]			
		<b>Total Income</b>	
<b>Interfund Transfers IN</b>			
<b>Expenditure</b>			
Administrative expenses			
Other expenditure (specify)			
[Greyed out box]			
		<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 [ 28 February 2021 ]**

(see notes 19 and 20)

Previous Year		£	£
1,420,694	<b>Fixed Assets</b> (as at Page 8)	1,361,264	1,361,264
	<b>Investments</b> (as per analysis on page 9)		
	Quoted (Market value £ ) as at Page 9		
6,917,871	Unquoted (Market value £ ) as at Page 9		6,088,093
	<b>Total Investments</b>	6,088,093	6,088,093
	<b>Other Assets</b>		
4,656,861	Sundry debtors	6,267,171	6,267,171
5,314,995	Cash at bank and in hand	6,714,726	6,714,726
	Stocks of goods		
	Others (specify)		
535,894	Intangible assets	843,480	
895,943	Investment Property	915,942	
19,742,258	<b>Total of other assets</b>	14,741,319	14,741,319
	<b>Total Assets</b>		22,190,677
539,843	Revenue Account/ General Fund	3,102,614	
	Revaluation Reserve		
	<b>Liabilities</b>		
2,188	Bank Overdraft		
496,917	Tax Payable	573,746	
1,754,232	Sundry Creditors	2,014,777	
3,515,751	Accrued Expenses	4,204,963	
29,327	Provisions - Deferred Tax	36,577	
13,404,000	Other Liabilities - Pension Liability	12,258,000	
19,202,415		<b>Total Liabilities</b>	19,088,063
19,742,258		<b>Total Assets</b>	22,190,677

## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period	1,173,125	247,569		1,420,694
Additions during period	7,594	50,418		58,012
Less: Disposals		-3,315		-3,315
Less: Depreciation	-19,786	-94,341		-114,127
Total to end of period	1,160,933	200,331		1,361,264
<b>Book Amount</b> at end of period	1,160,933	200,331		1,361,264
Freehold	1,160,933			1,160,933
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>	1,160,933	200,331		1,361,264

# 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)	
	Welfare Holdings (H&V) Limited	65,959
	Esca Estates Limited - Interest in associate	6,022,134
	Total Unquoted (as Balance Sheet)	6,088,093
	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	<b>X</b>	No	
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If Yes name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
B&ESA Limited	00852809

### Incorporated Employers' Associations

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

Yes		No	
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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
B&ESA Limited	Alan Gregory
	Martin Coote
	Stephen Hudson

## Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
<b>Income</b>		
From Members	3,302,306	3,302,306
From Investments	-637,671	-637,671
Other Income (including increases by revaluation of assets)	8,543,027	8,543,027
<b>Total Income</b>	11,207,662	11,207,662
<b>Expenditure</b> (including decreases by revaluation of assets)		
<b>Total Expenditure</b>	8,644,891	8,644,891
<b>Funds at beginning of year</b> (including reserves)	539,843	539,843
<b>Funds at end of year</b> (including reserves)	3,102,614	3,102,614
<b>ASSETS</b>		
Fixed Assets		1,361,264
Investment Assets		6,088,093
Other Assets		14,741,319
<b>Total Assets</b>		22,190,677
<b>Liabilities</b>		
<b>Total Liabilities</b>		19,088,063
<b>Net Assets (Total Assets less Total Liabilities)</b>		3,102,614

# Notes to the accounts

(see note 34)

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

Refer to attached financial statements

# Accounting policies

(see notes 35 & 36)

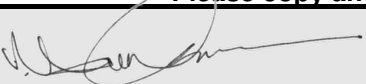



## Signatures to the annual return

(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:	Mark Oakes	Name:	David Frise - Chief Executive
Date:	23.07.2021	Date:	23.07.2021

## Checklist

(see note 39)

(please enter 'X' as appropriate)

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

In our opinion the financial statements:

- give a true and fair view of the state of the Association and Group's affairs as at 28 February 2021 and of its surplus 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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Signature(s) of auditor or auditors:		
Name(s):	Mrs J Gray On Behalf of	
	Armstrong Watson Audit Limited	
Profession(s) or Calling(s):	Chartered Accountants and Statutory Auditor	
Address(es)	Fairview House, Victoria Place Carlisle CA1 1HP	
Date:	26-7-21	
Contact name for enquiries and telephone number:	Joanna Gray 01228 690200	

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