

# 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  No  X ('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 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
7				7

## 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
Chairman	Mr M. Costaras	Mr P. Hesk	31 August 2020
Vice-Chairman	Mr J. Blokland	Mr P. Mitchell	31 August 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
Mr P. Hesk	Chairman
Mr P. Mitchell	Vice Chairman
Mr N.J. Armstrong	Secretary and Treasurer

## Revenue Account / General Fund

(see notes 11 to 16)

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

**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>Expenditure</b>			
	Administrative expenses		
	Other expenditure (specify)		
	<b>Total Expenditure</b>		
	<b>Interfund Transfers IN</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>Expenditure</b>			
	Administrative expenses		
	Other expenditure (specify)		
	<b>Total Expenditure</b>		
	<b>Interfund Transfers IN</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 August 2020 ]**

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at Page 8)		
	<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		
	Cash at bank and in hand		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		
	<b>Total Assets</b>		
	Revenue Account/ General Fund		
	Revaluation Reserve		
	<b>Liabilities</b>		
	<b>Total Liabilities</b>		
	<b>Total Assets</b>		

## Fixed Assets account

(see note 21)

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

# Analysis of Investments

(see note 22)

Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	<b>Total Quoted (as Balance Sheet)</b>	
	<b>Market Value of Quoted Investments</b>	
<b>Unquoted</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	<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	<b>X</b>
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If Yes name the relevant companies:

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

### Incorporated Employers' Associations

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

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

Company name	Names of shareholders

## Summary Sheet

(see notes 24 to 33)

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

## Summary Sheet

(see notes 24 to 33)

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

## Notes to the accounts

(see note 34)

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

## 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: <u>N.J. Armstrong</u> <small>N J Armstrong (Mar 12, 2021 15:39 GMT)</small>	Chairman's Signature: <u>Paul Hesk</u> <small>Paul Hesk (Mar 12, 2021 16:21 GMT)</small>
Name: N.J. Armstrong	Name: P. Hesk <small>(or other official whose position should be stated)</small>
Date: Mar 12, 2021	Date: Mar 12, 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	



**FEDERATION OF DREDGING CONTRACTORS**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

# FEDERATION OF DREDGING CONTRACTORS

## COMPANY INFORMATION

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<b>Chairman</b>	Mr P. Hesk
<b>Secretary</b>	Mr N.J. Armstrong
<b>List number</b>	126E
<b>Registered office</b>	4th Floor Imperial House 15 Kingsway London WC2B 6UN
<b>Auditors</b>	Bennewith 2018 Limited 3 Wey Court Mary Road Guildford Surrey GU1 4QU

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# FEDERATION OF DREDGING CONTRACTORS

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# FEDERATION OF DREDGING CONTRACTORS

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF FEDERATION OF DREDGING CONTRACTORS

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#### Opinion

We have audited the financial statements of Federation of Dredging Contractors (the 'federation') for the year ended 31 August 2020 which comprise the Income and Expenditure Account, the Balance Sheet and notes included thereon. The financial reporting framework that has been applied in their preparation is applicable law and *FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime"* (United Kingdom Generally Accepted Accounting Practice applicable to Micro-entities).

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 section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992;
- have been properly prepared, in all material regards, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to micro-entities;
- have been prepared, in all material respects, in accordance with the requirements of the Companies Act 2006 applicable to micro-entities; and
- therefore give the presumed true and fair view described in Section 396 (2A) of the Companies Act 2006 of the state of the federation's affairs as at 31 August 2020 and of its surplus for the year then ended.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the federation in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers' 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.

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

In forming our opinion on the financial statements, as required by the Companies Act 2006, we have disregarded any provision of an accounting standard which would require the financial statements to contain:

- information additional to the micro-entity minimum accounting terms; and
- further information in relation to the micro-entity minimum accounting terms.

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

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

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
- we have not received all the information and explanations we require for our audit; or
- the officers were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing a Officers' Report, tailored as applicable.

# FEDERATION OF DREDGING CONTRACTORS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF FEDERATION OF DREDGING CONTRACTORS

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#### Responsibilities of Officers

The officers 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 officers 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 officers responsible for assessing the federation'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 officers either intend to liquidate the federation 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's 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 federation'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 federation and the federation's members as a body, for our audit work, for this report, or for the opinions we have formed.

*A J Bennewith*

A J Bennewith (Mar 16, 2021 16:01 GMT)

**A J Bennewith FCA, FCPA, FFA, FFTA, FIPA,  
DChA, FRSA (Senior Statutory Auditor)  
for and on behalf of Bennewith 2018 Limited**

Mar 16, 2021  
.....

**Chartered Accountants  
Statutory Auditor**

3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

# FEDERATION OF DREDGING CONTRACTORS

## INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2020*

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	2020 £	2019 £
Surplus	<u>          -</u>	<u>          -</u>

# FEDERATION OF DREDGING CONTRACTORS

## BALANCE SHEET

AS AT 31 AUGUST 2020

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	2020		2019	
	£	£	£	£
		==		==
Capital and reserves		-		-
		==		==

Federation of Dredging Contractors is a Employers' Association under section 123 of the Trade Union and Labour Relations (Consolidation) Act 1992. The registered office is 4th Floor, Imperial House, 15 Kingsway, London, WC2B 6UN.

The officers responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved by the board of officers and authorised for issue on ..9 March 2021..... and are signed on its behalf by:



.....  
Mr P. Fesk  
Chairman

Employers' Association List Number 126E

## 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 Federation of Dredging Contractors (the 'federation') for the year ended 31 August 2020 which comprise the Profit and Loss Account, the Balance Sheet and notes included thereon. The financial reporting framework that has been applied in their preparation is applicable law and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" (United Kingdom Generally Accepted Accounting Practice applicable to Micro-entities).

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 section 28 to 36 of the Trade Union and Labour Re-lations (consolidation) Act 1992
- have been properly prepared, in all material regards, in accordance with United Kingdom Generally Accepted Ac-counting Practice applicable to micro-entities;
- have been prepared, in all material respects, in accordance with the requirements of the Companies Act 2006 appli-cable to micro-entities; and
- therefore give the presumed true and fair view described in Section 396 (2A) of the Companies Act 2006 of the state of the federation's affairs as at 31 August 2020 and of its profit for the year then ended.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 2px;"> <i>A J Bennewith</i>  <small>A J Bennewith (Mar 15, 2021 11:29 GMT)</small> </div>	
Name(s):	<div style="border: 1px solid black; padding: 2px;">A J Bennewith FCA, FCPA, FFA</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">FFTA, FIPA, DchA, FRSA</div>	
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 2px;">Senior Statutory Auditor</div>	
Address(es)	<div style="border: 1px solid black; padding: 2px;">3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU</div>	
Date:	<div style="border: 1px solid black; padding: 2px;">Mar 12, 2021</div>	
Contact name for enquiries and telephone number:		

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