

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Association of Plumbing & Heating Contractors				
Year ended:	31st December 2020				
List No:					
Head or Main Office:	12 The Pavilions				
	Cranmore Drive				
	Solihull				
	West Midlands				
Postcode	B90 4SB				
Website address (if available)	www.aphc.co.uk				
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:	Graham Beevers				
Contact name for queries regarding the completion of this return:	Amy Harris				
Telephone Number:	0121 711 5030				
E-mail:	finance@aphc.co.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: ywm@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
912				912

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
Director	J Jones		09 December 2020
Director		H Reed	01 January 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
R E Price	Chairman & Director
A Colbert	Vice Chairman & Director
R L Perrins	President & Director
G P Beevers	Company Secretary & Director
J L French	Director
E B Parker	Director
M D Purnell	Director
A N Crookes	Director
D M Antrobus	Director
H Reed	Director

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year		£	£
	Income		
	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	
		Total income	
		Interfund Transfers IN	
	Expenditure		
	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		
	Total expenditure		
	Interfund Transfers OUT		
	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:		£	£
Income			
From members			
Investment income			
Other Income (specify)			
[Greyed out area]			
		Total Income	
	Interfund Transfers IN		
Expenditure			
Administrative expenses			
Other expenditure (specify)			
[Greyed out area]			
		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)			
[Greyed out area]			
		Total Income	
	Interfund Transfers IN		
Expenditure			
Administrative expenses			
Other expenditure (specify)			
[Greyed out area]			
		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 []

(see notes 19 and 20)

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

Fixed Assets account

(see note 21)

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

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

Summary Sheet

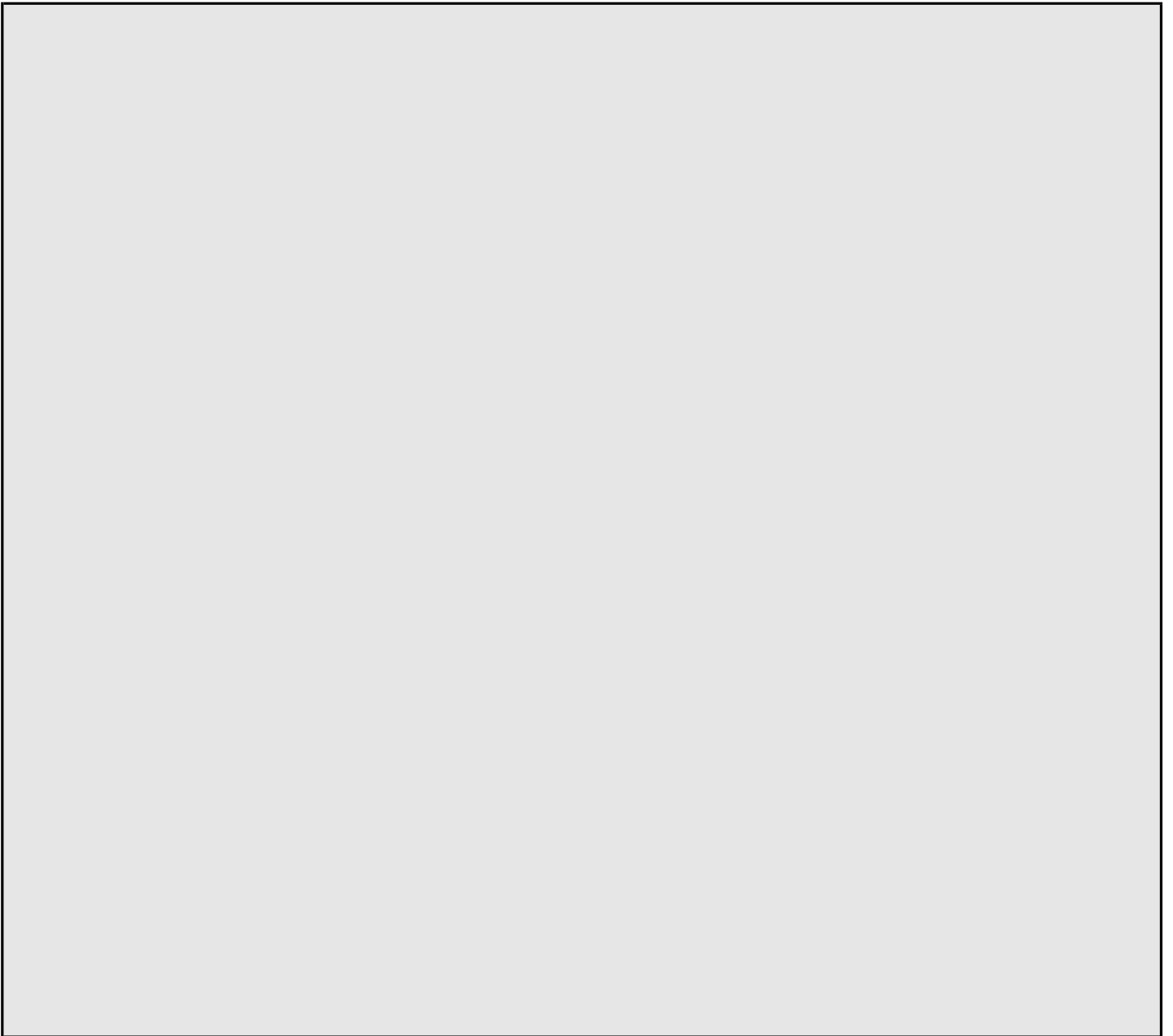
(see notes 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	362,753	362,753
From Investments	12,887	12,887
Other Income (including increases by revaluation of assets)	178,528	178,528
Total Income	554,168	554,168
Expenditure (including decreases by revaluation of assets)	-2,000	-2,000
Total Expenditure	-545,105	-545,105
Funds at beginning of year (including reserves)	568,009	568,009
Funds at end of year (including reserves)	575,072	575,072
ASSETS		
Fixed Assets		14,500
Investment Assets		352,508
Other Assets		519,661
Total Assets		886,669
Liabilities		
Total Liabilities		311,597
Net Assets (Total Assets less Total Liabilities)		575,072

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)

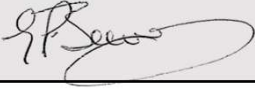



Signatures to the annual return

(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:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Graham Beevers	Name:	Robert Price
Date:	09 June 2021	Date:	09 June 2021

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	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 true and fair view of the state of the company's affairs as at 31 December 2020 and of its deficit, 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 requirement of the Companies Act 2006.
- . 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.

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

- . the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- . the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company 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.

Signature(s) of auditor or auditors:	Richard Horton	
Name(s):	Richard Alan Horton FCCA	
Profession(s) or Calling(s):	Chartered Certified Accountants	
Address(es)	Lumaneri House Blythe Gate Solihull West Midlands B90 8AH	
Date:	14 June 2020	
Contact name for enquiries and telephone number:	Richard Horton - 0121 693 5000	

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

Company Registration No. 05302003 (England and Wales)

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED

(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

PAGES FOR FILING WITH REGISTRAR

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ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Intangible assets	3		1,497		2,842
Tangible assets	4		13,003		12,551
			<u>14,500</u>		<u>15,393</u>
Current assets					
Debtors	6	392,506		333,943	
Investments	7	352,508		341,621	
Cash at bank and in hand		127,155		161,850	
			<u>872,169</u>		<u>837,414</u>
Creditors: amounts falling due within one year	8	<u>(311,597)</u>		<u>(284,798)</u>	
Net current assets			<u>560,572</u>		<u>552,616</u>
Total assets less current liabilities			<u>575,072</u>		<u>568,009</u>
Reserves					
Income and expenditure account			<u>575,072</u>		<u>568,009</u>
Members' funds			<u>575,072</u>		<u>568,009</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

These financial statements have been prepared and delivered 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 24 March 2021 and are signed on its behalf by:

R E Price - Chairman
Director

Company Registration No. 05302003

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2020

	Income and expenditure £
Balance at 1 January 2019	684,424
Year ended 31 December 2019:	
Loss and total comprehensive income for the year	(116,415)
Balance at 31 December 2019	568,009
Year ended 31 December 2020:	
Profit and total comprehensive income for the year	7,063
Balance at 31 December 2020	<u>575,072</u>

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

Association of Plumbing and Heating Contractors Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 The Pavilions, Cranmore Drive, Solihull, West Midlands, B90 4SB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

As stated in note 11, the Directors have considered the effect of the Covid-19 pandemic. The Directors consider that the outbreak is not likely to cause a significant disruption to the Company's business. The Directors are confident that the Company can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Directors have a reasonable expectation that the Company has adequate resources to continue in operation for the foreseeable future.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs	33% Straight Line
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1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	10% - 25% on cost
Computer equipment	20% - 50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in surplus or deficit immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in surplus or deficit depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.12 Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.13 Retirement benefits

Defined benefit schemes are funded, with the assets held separately from the company in separate trustee administered funds. Full actuarial valuations, by a professionally qualified actuary, are obtained at least every three years.

The company's share of the assets and liabilities held by the scheme cannot be separately identified. In accordance with FRS 102, the scheme is treated for financial statements purposes, as if it is a defined contribution scheme with the amount charged to the profit and loss account in respect of pension costs and other post-retirement benefits being the estimated regular cost of providing the benefits accrued in the year adjusted to reflect variations from that cost.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 9 (2019 - 14).

3 Intangible fixed assets

	Other £
Cost	
At 1 January 2020 and 31 December 2020	65,908
Amortisation and impairment	
At 1 January 2020	63,066
Amortisation charged for the year	1,345
At 31 December 2020	64,411
Carrying amount	
At 31 December 2020	1,497
At 31 December 2019	2,842

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4	Tangible fixed assets		Plant and machinery etc £
	Cost		
	At 1 January 2020		434,636
	Additions		5,475
			<hr/>
	At 31 December 2020		440,111
			<hr/>
	Depreciation and impairment		
	At 1 January 2020		422,085
	Depreciation charged in the year		5,023
			<hr/>
	At 31 December 2020		427,108
			<hr/>
	Carrying amount		
	At 31 December 2020		13,003
			<hr/>
	At 31 December 2019		12,551
			<hr/>
5	Financial instruments		
		2020	2019
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through surplus or deficit	352,508	341,621
		<hr/>	<hr/>
6	Debtors		
		2020	2019
	Amounts falling due within one year:	£	£
	Service charges due	371,453	312,026
	Other debtors	21,053	21,917
		<hr/>	<hr/>
		392,506	333,943
		<hr/>	<hr/>
7	Current asset investments		
		2020	2019
		£	£
	Other investments	352,508	341,621
		<hr/>	<hr/>

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	17,375	15,798
Taxation and social security	86,114	71,349
Service charges paid in arrears	73,896	67,952
Other creditors	134,212	129,699
	<u>311,597</u>	<u>284,798</u>

9 Members' liability

The company is limited by guarantee and does not have share capital. In the event of winding up, if there is any property of the Company remaining after all the company's debts and liabilities have been settled, it shall be transferred to one or more companies, organisations or institutions that exist for purposes similar to the objects of the company. The companies, organisations or institutions will be nominated by the Directors of the Company and approved by the Members of the Company at or before the winding up or dissolution.

10 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Mr Richard Alan Horton FCCA.
The auditor was Jerroms.

11 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2020	2019
	£	£
	<u>7,492</u>	<u>11,440</u>

12 Events after the reporting date

The Directors have considered the effect of the Covid-19 pandemic. Although the pandemic is still ongoing, it is not expected that it will have a significant effect as the business has continued to trade throughout the pandemic and steps have been taken to mitigate any potential impact on the business.

**ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Related party transactions

During 2019, Association of Plumbing and Heating Contractors Limited invoiced Association of Plumbing and Heating Contractors (Certification) Limited £108,200 (2019: £93,497) in respect of building running costs and salary recharges.

14 Auditor's liability limitation agreement

The company has, by resolution, waived the need for approval of the auditors' limitation liability, which has been set at £2,000,000 within the letter of engagement dated 19 March 2021. This approval has been confirmed in the letter of representation dated 24 March 2021.

ASSOCIATION OF PLUMBING AND HEATING CONTRACTORS LIMITED
(A COMPANY LIMITED BY GUARANTEE)
SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
Administrative expenses		
Wages and salaries	297,067	310,550
Social security costs	25,078	33,333
Temporary staff and recruitment	6,237	21,806
Staff training	8,078	6,781
Staff pension costs defined contribution	26,230	28,726
Rent and rates	3,393	17,938
Service charge payable	9,552	5,797
Cleaning	7,635	7,242
Power, light and heat	5,823	11,544
Property repairs and maintenance	2,452	3,284
Premises insurance	5,943	6,273
Computer running costs	23,571	29,745
Leasing - plant and machinery	2,371	4,159
Car Allowance	9,019	9,019
Travelling and subsistence	2,240	16,673
Annual Conference Dinner	592	6,978
Meeting Costs	3,498	20,625
Attendance expenses	6,500	1,070
Postage, courier and delivery charges	4,982	8,004
Professional subscriptions	24,892	33,388
Solicitor fees	-	860
Legal and professional	19,305	21,728
Accountancy	4,188	3,733
Audit fees	6,175	6,065
Bank charges	3,721	1,588
Bad and doubtful debts	1,233	5,580
Printing and stationery	4,726	11,805
Advertising	8,137	3,657
Telecommunications	15,420	13,041
Sundry expenses	679	674
Amortisation	1,345	3,771
Depreciation	5,023	14,041
	<u>545,105</u>	<u>669,478</u>