

# Form AR27

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

### Annual Return for an Employers' Association

Name of Employers' Association:

Scottish & Northern Ireland Plumbing Employer's Federation

Year ended:

31st December 2022

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

No

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

For Employers' Associations based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

# Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11a
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

## 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
687	57			744

## 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	Neil Hadden	Robin Hall	21 May 2021
Vice President	Robin Hall	Jim Butter	21 May 2021
Junior Vice President	Jim Butter	George Baxter	21 May 2021
Past President	Gordon Matheson	Neil Hadden	21 May 2021



## Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	<b>Income</b>			
656,909	From Members	Subscriptions, levies, etc	766,532	766,532
	Investment income	Interest and dividends (gross)		
2,767		Bank interest (gross)	-	-
		Other (specify)		
27,750		Dividends	105,200	105,200
		<b>Total Investment Income</b>	<b>105,200</b>	<b>105,200</b>
	Other Income	Rents received	-	-
-		Insurance commission	15,812	15,812
17,413		Consultancy fees	-	-
-		Publications/Seminars	-	-
-		Miscellaneous receipts (specify)		
268,190		Management Fees	235,886	235,886
33,067		Service Charges	34,575	34,575
44,883		Job Retention Scheme	-	-
		<b>Total of other income</b>		<b>286,273</b>
		<b>Total income</b>		<b>1,158,005</b>
		<b>Interfund Transfers IN</b>		
	<b>Expenditure</b>			
628,973	Administrative expenses	Remuneration and expenses of staff	642,412	642,412
80,374		Occupancy costs	80,811	80,811
52,841		Printing, Stationery, Post	54,539	54,539
		Telephones		
38,458		Legal and Professional fees	31,732	31,732
		Miscellaneous (specify)		
809		Miscellaneous	8,579	8,579
25,587		Advertising	23,221	23,221
		<b>Total of Admin expenses</b>		<b>841,294</b>
	Other Charges	Bank charges	3,280	3,280
3,007		Depreciation	25,923	25,923
29,002		Sums written off	-	-
-		Affiliation fees	4,312	4,312
9,756		Donations	-	-
-		Conference and meeting fees	6,767	6,767
5,344		Expenses	-	-
-		Miscellaneous (specify)		
110,744		(See attached)	146,666	146,666
		<b>Total of other charges</b>		<b>186,948</b>
		Taxation		
		<b>Total expenditure</b>		<b>1,028,242</b>
		<b>Interfund Transfers OUT</b>		
		Surplus/Deficit for year		129,763
		Amount of fund at beginning of year		1,454,932
		Amount of fund at end of year		1,584,695



**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)			
[Greyed out area]			
		<b>Total Income</b>	
<b>Interfund Transfers IN</b>			
<b>Expenditure</b>			
Administrative expenses			
Other expenditure (specify)			
[Greyed out area]			
		<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)			
[Greyed out area]			
		<b>Total Income</b>	
<b>Interfund Transfers IN</b>			
<b>Expenditure</b>			
Administrative expenses			
Other expenditure (specify)			
[Greyed out area]			
		<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)	





## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period	994,215	235,407	-	1,229,622
Additions during period	-	4,606	-	4,606
Less: Disposals	-	-	-	
Less: Depreciation	-238,405	-222,207	-	-460,612
Total to end of period	755,810	17,806		773,616
<b>Book Amount</b> at end of period	755,810	17,806		773,616
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>	755,810	17,806		773,616

# 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
		£
<b>Income</b>		
From Members	766,532	766,532
From Investments	105,200	105,200
Other Income (including increases by revaluation of assets)	286,273	286,273
<b>Total Income</b>	1,158,005	1,158,005
<b>Expenditure</b> (including decreases by revaluation of assets)		
<b>Total Expenditure</b>	1,028,242	1,028,242
<b>Funds at beginning of year</b> (including reserves)	1,650,773	1,650,773
<b>Funds at end of year</b> (including reserves)	1,780,536	1,780,536
<b>ASSETS</b>		
Fixed Assets		773,616
Investment Assets		352
Other Assets		1,287,030
<b>Total Assets</b>		2,060,998
<b>Liabilities</b>		
<b>Total Liabilities</b>		280,462
<b>Net Assets (Total Assets less Total Liabilities)</b>		1,780,536

# 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.**

### 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:

	2021	2020
	£	£
Annual subscriptions	544,655	522,473
Associate fees	14,015	10,482
Approved Certifier of Construction Fees	181,170	112,645
Course Fees	26,692	11,309
Management fees	116,313	112,104
Salary recharges	119,573	156,086
Service charges	34,575	33,067
Warranty and insurance schemes	15,767	16,993
Medical insurance	45	420
Job Retention Scheme	-	44,883
	1,052,805	1,020,462
	=====	=====

### 5. Loss on ordinary activities before taxation 2021 2020

££

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

Depreciation	25,923	29,002
Auditor's remuneration	5,500	5,000
- audit services	5,500	5,000
- other services	2,500	2,290
payroll fees	1,888	3,692
	=====	=====

### 6. Income from shares in group companies 2021 2020

££

Subsidiary Companies

Plutos Holidays (1972) Limited	10,200	12,750
SNIPEF Securities Ltd.	10,000	10,000
SNIPEF Training Services Ltd.	10,000	5,000
BPEC Services Limited	75,000	-
	105,200	27,750
	=====	=====

### 7. Directors 2021 2020

££

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

-		
-		
	=====	=====

### 8. Employees

The average number of employees during the year was 18 (2020: 21).

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

## 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:	STEPHANIE LOWE	Name:	Robin Hall
Date:	30.05.22	Date:	27.5.22.

## 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 2021 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 2021 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:

Malcom Beveridge

Name(s):

Chiene & Tait llp

Profession(s) or Calling(s):

CA

Address(es)

DUBLIN

Date:

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.