

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

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 send the annual return to the following address stating the name of the union in subject:

returns@certoffice.org

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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
701	53			754

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	Robin Hall	Jim Butter	27 May 2022
Vice President	Jim Butter	George Baxter	27 May 2022
Junior Vice President	George Baxter	John Doherty	27 May 2022
Past President	Neil Hadden	Robin Hall	27 May 2022

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
Jim Butter	President
George Baxter	Vice President
John Doherty	Junior Vice President
Robin Hall	Past President

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
766,532	From Members	Subscriptions, levies, etc	818,480	818,480
	Investment income	Interest and dividends (gross)		
-		Bank interest (gross)	-	-
		Other (specify)		
105,200		Dividends	50,100	50,100
-		Dividends Received from listed investment	11,442	11,442
		Total Investment Income	61,542	61,542
	Other Income	Rents received	-	-
15,812		Insurance commission	16,168	16,168
-		Consultancy fees	-	-
-		Publications/Seminars	-	-
		Miscellaneous receipts (specify)		
235,886		Management Fees	297,818	297,818
34,575		Service Charges	95,005	95,005
-		Events Income	1,599	1,599
		Total of other income		410,590
		Total income		1,290,612
		Interfund Transfers IN		
	Expenditure			
642,212	Administrative expenses	Remuneration and expenses of staff	717,503	717,503
80,811		Occupancy costs	99,038	99,038
54,539		Printing, Stationery, Post	60,792	60,792
		Telephones		
31,732		Legal and Professional fees	67,034	67,034
		Miscellaneous (specify)		
8,579		Miscellaneous	4,315	4,315
23,221		Advertising	31,837	31,837
		Total of Admin expenses		980,519
	Other Charges	Bank charges	4,019	4,019
3,280		Depreciation	27,828	27,828
25,923		Sums written off	-	-
-		Affiliation fees	13,612	13,612
4,312		Donations	-	-
-		Conference and meeting fees	17,060	17,060
6,767		Expenses		
		Miscellaneous (specify)		
146,666		(See attached)	183,506	183,506
		Total of other charges		246,025
		Taxation		
		Total expenditure		1,226,544
		Interfund Transfers OUT		
		Surplus/Deficit for year		64,068
		Amount of fund at beginning of year		1,584,695
		Amount of fund at end of year		1,648,763

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)			

Balance Sheet as at [31 December 2022]

(see notes 19 and 20)

Previous Year		£	£
773,616	Fixed Assets (as at Page 8)	747,490	747,490
	Investments (as per analysis on page 9)		
-	Quoted (Market value £ 281,801) as at Page 9		281,801
352	Unquoted (Market value £) as at Page 9		352
	Total Investments	282,153	282,153
	Other Assets		
91,313	Sundry debtors	72,815	72,815
1,162,321	Cash at bank and in hand	1,162,029	1,162,029
	Stocks of goods		
	Others (specify)		
33,396	Amounts owed by subsidiaries	191,846	
	Total of other assets	1,426,690	1,426,690
	Total Assets		2,456,333
1,584,695	Revenue Account/ General Fund	1,648,763	
	Revaluation Reserve		
100	General Reserves	100	
195,741	Other Reserves	390,215	
	Liabilities		
193,019	Sundry Creditors	269,051	
87,443	Accrued Expenses	86,454	
	Total Liabilities		355,505
	Total Assets		2,456,333

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Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	994,215	240,013	-	1,234,228
Additions during period	-	5,519	-	5,519
Less: Disposals	-	-4,579	-	-4,579
Less: Depreciation	-258,290	-229,388	-	-487,678
Total to end of period	735,925	11,565		747,490
Book Amount at end of period	735,925	11,565		747,490
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets	735,925	11,565		747,490

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)	
	Investment shares transferred from other company within the Group	281,801
	Total Quoted (as Balance Sheet)	281,801
	Market Value of Quoted Investments	281,801
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

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	X	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)
Plutos Holidays(1972) Ltd	SC051975
SNIPEF Securities Ltd	SC038331
SNIPEF Training Services Ltd	SC082700
Plumbing Pensions (UK) Administration Ltd	SC055959
BPEC Services Ltd	2978578
BSE Skills Ltd	

Incorporated Employers' Associations

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

Yes	X	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
	£	
Income		
From Members	818,480	818,480
From Investments	61,542	61,542
Other Income (including increases by revaluation of assets)	605,064	605,064
Total Income	1,485,086	1,485,086
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	1,226,544	1,226,544
Funds at beginning of year (including reserves)	1,780,536	1,780,536
Funds at end of year (including reserves)	2,039,078	2,039,078
ASSETS		
Fixed Assets		747,490
Investment Assets		282,153
Other Assets		1,426,690
Total Assets		2,456,333
Liabilities		
Total Liabilities		417,255
Net Assets (Total Assets less Total Liabilities)		2,039,078

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:

	2022	2021
	£	£
Annual subscriptions	559,856	544,655
Associate fees	14,922	14,015
Approved Certifier of Construction Fees	220,608	181,170
Course Fees	23,094	26,692
Management fees	116,741	116,313
Salary recharges	181,077	119,573
Service charges	95,005	34,575
Warranty and insurance schemes	16,158	15,767
Medical insurance	10	45
Event Income	1,599	
	1,229,070	1,052,805
	=====	=====

5. Loss on ordinary activities before taxation

	2022	2021
	£	£
Loss on ordinary activities before taxation is stated after charging/(crediting):		
Depreciation	27,828	25,923
Auditor's remuneration	6,125	5,500
- audit services		
- other services	2,638	2,500
payroll fees	2,310	1,888

6. Income from shares in group companies

	2022	2021
Subsidiary Companies		
Plutos Holidays (1972) Limited	10,100	10,200
SNIPEF Securities Ltd.	10,000	
SNIPEF Training Services Ltd.	10,000	10,000
BPEC Services Limited	30,000	75,000

50,100 105,200
Dividends received from listed investments 11,442

61,442 105,200

7. Directors

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

-
-
=====

8. Employees

The average number of employees during the year was 20 (2021: 18).

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:	Fiona Hodgson	Name:	James Butter
Date:	05 June 2023	Date:	19 May 2023

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)

Opinion

We have audited the financial statements of SNIPEF Management Ltd. (the 'company') for the year ended 31 December 2022 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 2022 and of its profit 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:

06 June 2023

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.