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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 2024
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?	GH [ ] No [x] ('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

Contents

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
636	49			685

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	George Baxter	John Doherty	24 May 2024
Vice President	John Doherty	Duncan Sharp	24 May 2024
Junior Vice President	Duncan Sharp	Steve Craig	24 May 2024
Past President	Jim Butter	George Baxter	24 May 2024

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
John Doherty	President
Duncan Sharp	Vice President
Steve Craig	Junior Vice President
George Baxter	Past President

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
855,711	From Members	Subscriptions, levies, etc	895,614	895,614
	Investment income	Interest and dividends (gross)		
668		Bank interest (gross)		
		Other (specify)		
104,712		Dividends	45,700	45,700
12,763		Dividends received from other investments	15,851	15,851
		Total Investment Income	61,551	61,551
-	Other Income	Rents received	-	-
17,820		Insurance commission	13,771	13,771
-		Consultancy fees	-	-
-		Publications/Seminars	-	-
		Miscellaneous receipts (specify)		
382,843		Management Fees	392,021	392,021
6,985		Service Charges	6,985	6,985
6,250		Events Income	17,691	17,691
		Total of other income		430,468
		Total income		1,387,633
		Interfund Transfers IN		
	Expenditure			
818,671	Administrative expenses	Remuneration and expenses of staff	1,037,605	1,037,605
116,291		Occupancy costs	105,065	105,065
65,688		Printing, Stationery, Post	62,574	62,574
		Telephones	10,607	10,607
60,167		Legal and Professional fees	15,313	15,313
		Miscellaneous (specify)		
10,476		Miscellaneous	5,166	5,166
40,631		Advertising	37,643	37,643
		Staff Training & Recruitment	24,797	24,797
		IT Costs	25,213	25,213
		Vehicle Leasing	11,997	11,997
		Total of Admin expenses		1,335,980
5,340	Other Charges	Bank charges	7,945	7,945
26,975		Depreciation	39,474	39,474
-		Sums written off	-	-
8,260		Affiliation fees	7,793	7,793
-		Donations	8,187	8,187
48,935		Conference and meeting fees	43,594	43,594
		Expenses		
		Miscellaneous (specify)		
115,208		Local Associations Rebates	59,415	59,415
		SNIPEF Events	16,825	16,825
		Guarantee of Work	960	960
		Revaluation of Investments	-9,147	-9,147
		Total of other charges		175,046
		Taxation	-20,283	-20,283
		Total expenditure		1,490,743
		Interfund Transfers OUT		
		Surplus/Deficit for year		-103,110
		Amount of fund at beginning of year		1,719,873
		Amount of fund at end of year		1,616,763

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 [31st December 2024]

(see notes 19 and 20)

Previous Year		£	£	
742,040	**Fixed Assets** (as at Page 8)	740,558	740,558	
	Investments (as per analysis on page 9)			
330,447	Quoted (Market value £) as at Page 9		339,946	
352	Unquoted (Market value £) as at Page 9		202	
	Total Investments	340,148	340,148	
	Other Assets			
85,113	Sundry debtors	108,048	108,048	
1,334,595	Cash at bank and in hand	1,100,495	1,100,495	
	Stocks of goods			
	Others (specify)			
92,545	Amounts owed by subsidiaries	183,773		
	Total of other assets	1,392,316	1,392,316	
	Total Assets		2,473,022	
1,719,873	Revenue Account/ General Fund	1,616,763		
422,102	Revaluation Reserve	430,289		##
100	General Reserves	100		
	Liabilities			##
261,526	Sundry Creditors	253,633		
109,241	Accrued Expenses	120,069		
72,250	Provision for Deferred Taxation(Investment Shares)	51,967		
	Total Liabilities		425,669	
	Total Assets		2,473,022	

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	994,215	262,478	-	1,256,693
Additions during period	-	37,993	-	37,993
Less: Disposals	-	-	-	
Less: Depreciation	-298,058	-256,070	-	-554,128
Total to end of period	696,157	44,401		740,558
Book Amount at end of period	696,157	44,401		740,558
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired				
Total of Fixed Assets	696,157	44,401		740,558

Analysis of Investments

(see note 22)

		Other Funds
Quoted	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	339,946
	Total Quoted (as Balance Sheet)	339,946
	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 Training Services Ltd	100
	BPEC Services Ltd	50
	BSE Skills	1
	Total Unquoted (as Balance Sheet)	202
	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		No	

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	

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	

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	895,614	895,614
From Investments	61,551	61,551
Other Income (including increases by revaluation of assets)	438,655	438,655
Total Income	1,395,820	1,395,820
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	1,490,743	1,490,743
Funds at beginning of year (including reserves)	2,142,075	2,142,075
Funds at end of year (including reserves)	2,047,152	2,047,152

ASSETS		
	Fixed Assets	740,558
	Investment Assets	340,148
	Other Assets	1,392,316
	Total Assets	2,473,022
Liabilities	**Total Liabilities**	425,870
Net Assets (Total Assets less Total Liabilities)		2,047,152

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:

	2024	2023
	£	£
SNIPEF Membership Fees	603,140	579,556
Affiliate Membership Fees	15,818	13,896
Wat erSafe Fees	4,435	3,920
Approved Certifier of Construction Fees	243,276	241,047
Course Fees	28,945	17,292
Management fees	140,340	144,979
Salary recharges	251,681	237,864
Secretarial Fees	6,985	6,985
Income from SNIPEF Partners	13,771	17,819
Sponsorship & Event Income	17,691	6,250
	------------	------------
	1,326,082	1,269,609
	=======	=======

5. (Loss) / Profit on ordinary activities before taxation 2024 2023
£ £
(Loss) / Profit on ordinary activities before taxation is stated after
charging/(crediting):
Depreciation 39,474 26,975
Auditor's remuneration – audit services 6,550 6,550
– other services 3,909 2,878
– payroll fees 1,195 1,135
====== ======
6. Income from shares in group companies 2023 2022
£ £
Subsidiary Companies
Plutos Holidays (1972) Limited 10,200 10,100
SNIPEF Securities Ltd. 0 47,112
BPEC Services Limited 35,500 47,500
------------ ------------
45,700 104,712
Dividends received from listed investments 15,851 12,763
------------ ------------
61,551 117,475
======= =======
7. Directors 2024 2023
£ £
Aggregate emoluments for the directors – in respect of qualifying
services were: 0 0
======= =======
8. Employees
The average number of employees during the year was 24 (2023: 21).
Office
Equipment
&
9. Tangible assets Property Furniture Total
£ £ £
Cost
At 1 January 2024 994,215 262,478 1,256,693
Additions - 37,993 37,993
Disposals - - -

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

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:	Fiona L. Hodgson	Chairman's Signature:	
			(or other official whose position should be stated)
Name:	FIONA HODGSON	Name:	JOHN DOHERTY
Date:	13 June 2025	Date:	13 June 2025

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 2024 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 2024 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.

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 company 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

Signature(s) of auditor or auditors:	Steven Smillie	
Name(s):	Steven Smillie CA	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es)	CT Audit Limited Chartered Accountants and Statutory Auditor 61 Dublin Street Edinburgh EH3 6NL	
Date:	22 October 2025	
Contact name for enquiries and telephone number:	Steven Smillie 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.