

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Scottish & Northern Ireland Plbg Empl'r's Fed			
Year ended:	31st December 2025			
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
647	49			696

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	John Doherty	Duncan Sharp	06 June 2025
Vice President	Duncan Sharp	Steve Craig	06 June 2025
Junior Vice President	Steve Craig	Raymond Gibb	06 June 2025
Past President	George Baxter	John Doherty	06 June 2025

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.

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Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
895,614	From Members	Subscriptions, levies, etc	958,388	958,388
	Investment income	Interest and dividends (gross)		
-		Bank interest (gross)	7,623	7,623
		Other (specify)		
45,700		Dividends	25,100	25,100
15,851		Dividends received from other investments	12,361	12,361
		Total Investment Income	45,084	45,084
	Other Income	Rents received		
13,771		Insurance commission	10,417	10,417
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
392,021		Management Fees	408,808	408,808
6,985		Service Charges	2,209	2,209
17,691		Events Income	28,442	28,442
		Total of other income		449,876
		Total income		1,453,348
	Interfund Transfers IN			
	Expenditure			
1,037,605	Administrative expenses	Remuneration and expenses of staff	948,238	948,238
105,065		Occupancy costs	128,813	128,813
62,574		Printing, Stationery, Post	95,176	95,176
10,607		Telephones	13,874	13,874
15,313		Legal and Professional fees	29,049	29,049
		Miscellaneous (specify)		
5,166		Miscellaneous	4,555	4,555
37,643		Advertising	20,124	20,124
24,797		Staff Training & Recruitment	22,586	22,586
25,213		IT Costs	16,731	16,731
11,997		Vehicle Leasing	14,491	14,491
		Total of Admin expenses		1,293,637
	Other Charges	Bank charges	9,856	9,856
7,945		Depreciation	42,223	42,223
39,474		Sums written off	-	-
-		Affiliation fees	9,992	9,992
7,793		Donations	-	-
-		Conference and meeting fees	37,560	37,560
43,594		Expenses	573	573
-		Miscellaneous (specify)		
59,415		Local Associations Rebates	52,158	52,158
16,825		SNIPF Events	20,330	20,330
960		Guarantee of Work	2,874	2,874
-9,147		Revaluation of Investments	-64,020	-64,020
		Total of other charges		111,546
	Taxation		-	-
	Total expenditure			1,405,183
	Interfund Transfers OUT			61,146
	Surplus/Deficit for year			48,165
	Amount of fund at beginning of year			1,616,763
	Amount of fund at end of year			1,603,782

(see notes 17 to 18)

[illegible][illegible]

(see notes 17 to 18)

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)	

(see notes 17 to 18)

[illegible]

Balance Sheet as at [31 December 2025]

(see notes 19 and 20)

Previous Year		£	£
740,559	Fixed Assets (as at Page 8)	698,871	698,871
	Investments (as per analysis on page 9)		
339,946	Quoted (Market value £) as at Page 9		403,764
202	Unquoted (Market value £) as at Page 9		202
	Total Investments	403,966	403,966
	Other Assets		
108,048	Sundry debtors	179,346	179,346
1,100,495	Cash at bank and in hand	1,187,266	1,187,266
	Stocks of goods		
	Others (specify)		
183,773	Amounts owed by subsidiaries	13,414	
	Total of other assets	1,380,026	1,380,026
	Total Assets		2,482,863
1,616,763	Revenue Account/ General Fund	1,603,782	
430,289	Revaluation Reserve	489,729	##
100	General Reserve	100	
	Liabilities		##
253,633	Sundry Creditors	218,292	
120,069	Accrued Expenses	107,286	
51,967	Provision for Deferred Taxation(Investment Shares)	63,673	
	Total Liabilities		389,251
	Total Assets		2,482,863

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period	994,215	300,472	-	1,294,687
Additions during period	-	536	-	536
Less: Disposals	-	-	-	
Less: Depreciation	-317,942	-278,410		-596,352
Total to end of period	676,273	22,598		698,871
Book Amount at end of period	676,273	22,598		698,871
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets	676,273	22,598		698,871

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	403,764
	Total Quoted (as Balance Sheet)	403,764
	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		958,388	958,388
From Investments		45,084	45,084
Other Income (including increases by revaluation of assets)		509,316	509,316
Total Income		1,512,788	1,512,788
Expenditure (including decreases by revaluation of assets)			
Total Expenditure		1,466,329	1,466,329
Funds at beginning of year (including reserves)		2,047,152	2,047,152
Funds at end of year (including reserves)		2,093,611	2,093,611
ASSETS			
	Fixed Assets		698,871
	Investment Assets		403,966
	Other Assets		1,380,026
	Total Assets		2,482,863
Liabilities			
	Total Liabilities		389,252
Net Assets (Total Assets less Total Liabilities)			2,093,611

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:

2025	2024
££	
SNIEPF Membership Fees	616,156
Affiliate Membership Fees	19,219
WaterSafe Fees	3,811
Approved Certifier of Construction Fees	289,087
Course Fees	30,166
Management fees	408,808
Secretarial Fees	2,010
Income from SNIPEF Partners	10,417
Sponsorship & Event Income	28,442

1,408,265

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5. Profit on ordinary activities before taxation

££

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

Depreciation	42,223
Auditor's remuneration – audit services	9,825
– other services	3,050
– payroll fees	2,327

6. Income from shares in group companies

££

Subsidiary Companies	
Plutos Holidays (1972) Limited	5,100
BPEC Services Limited	20,000

25,100

Dividends received from listed investments

37,461

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7. Directors

££

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

-
-
=====

8. Employees

The average number of employees during the year was 22 (2024: 24).

Office Equipment

&

9. Tangible assets

£££

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

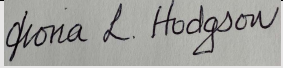
The financial statements have been prepared on a going concern basis. The current economic conditions present increased risks for all businesses. In response to such conditions, the Board have carefully considered these risks, including an assessment of the uncertainty on future trading projection for 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:	DUNCAN SHARP
Date:	05 June 2026	Date:	05 June 2026

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 2025 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 2025 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:

CT

Name(s):

Steven Smillie

Profession(s) or Calling(s):

Chartered Accountant

Address(es)

61 Dublin Street Edinburgh EH3
6NL

Date:

17 July 2026

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.

Double- click on icon to open guidance