

10 MAY 2013

FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

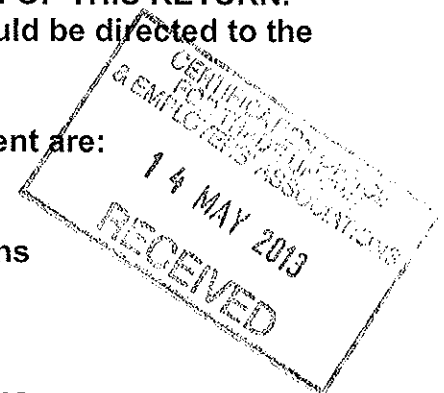
Name of Employers' Association:	Association of Plumbing & Heating Contractors Ltd.
Year ended:	31 st December 2012
List No:	150E
Head or Main Office:	12 The Pavilions Cranmore Drive Shirley Solihull B90 4SB
Website address (if available)	www.aphc.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	Andrew Beaumont
Contact name for queries regarding the completion of this return:	John Thompson
Telephone Number:	0121 711 5030
e-mail:	john.thompson@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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Employers' Associations based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Employers' Associations based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JJ



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
863				863

OFFICERS IN POST

(see note 10)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change
Director	K McCallister		20/12/2012

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)		
	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		
	TOTAL INCOME		
	EXPENDITURE		
	Administrative expenses Remuneration and expenses of staff Occupancy costs Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify)		
	Other charges Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify)		
	Taxation		
	TOTAL EXPENDITURE		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year		

ACCOUNTS OTHER THAN THE 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		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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 THE 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	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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	
Expenditure	Administrative expenses Other expenditure (specify)		
		Total Expenditure	
		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 THE 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	
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
		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	
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
		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 11)		
Investments (as per analysis on page 13)		
Quoted (Market value £)		
Unquoted		
Total Investments		
Other Assets		
Sundry debtors		
Cash at bank and in hand		
Stocks of goods		
Others (specify)		
Total of other assets		
	TOTAL ASSETS	
Liabilities		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Revaluation Reserve		
Loans		
Bank overdraft		
Tax payable		
Sundry creditors		
Accrued expenses		
Provisions		
Other liabilities		
	TOTAL LIABILITIES	
	TOTAL ASSETS	

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Additions during period				
Less: Disposals during period				
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)				
AS BALANCE SHEET				

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)	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Quoted Investments	
UNQUOTED	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	TOTAL QUOTED (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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 23 to 25)

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 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	516,874		516,874
From Investments	2,145		2,145
Other Income (including increases by revaluation of assets)	27,612		27,612
Total Income	546,631		546,631
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	(613,555)		(613,555)
Funds at beginning of year (including reserves)	1,565,960		1,565,960
Funds at end of year (including reserves)	1,499,036		1,499,036
ASSETS			
Fixed Assets			72,852
Investment Assets			502,100
Other Assets			983,414
		Total Assets	1,558,366
LIABILITIES		Total Liabilities	(59,330)
NET ASSETS (Total Assets less Total Liabilities)			1,499,036

NOTES TO THE ACCOUNTS

(see note 36)

All notes to the accounts must be entered on or attached to this part of the return.

PLEASE REFER TO OUR ACCOMPANYING REPORTS AND FINANCIAL STATEMENTS

ACCOUNTING POLICIES


(see notes 37 and 38)

PLEASE REFER TO OUR ACCOMPANYING REPORTS AND FINANCIAL STATEMENTS

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>A Beaumont</u> Date: <u>6 MAY 2013</u>	Chairman's <u>J.D. Thompson</u> Signature: <u>(CHIEF EXECUTIVE OFFICER)</u> (or other official whose position should be stated) Name: <u>JOHN THOMPSON</u> Date: <u>30/4/2013</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input checked="" type="checkbox"/>	NO	

AUDITOR'S REPORT

(see notes 42 to 47)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 43)

YES/~~NO~~

If "No" please explain below.

3. 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)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR27 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 45)

Please refer to Page 3 of the report and accounts 2012

AUDITOR'S REPORT (continued)

A copy of our full audit report is enclosed with the attached financial statements.

In accordance with Chapter 3 of Part 16 of the Companies Act 2006, we have carried out an audit of the financial statements of the Association of Plumbing and Heating Contractors Limited. In the enclosed financial statements we have stated our opinion that:

In our opinion the financial statements:


- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

In our opinion, the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

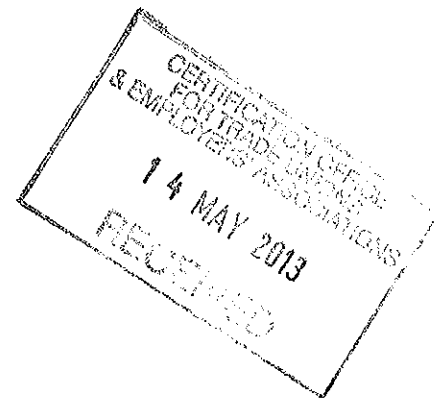
Signature(s) of auditor or auditors:		
Name(s):	Richard Horton	
Profession(s) or Calling(s):	Chartered Certified Accountant	
Address(es):	The Exchange Haslucks Green Road Shirley, Solihull B90 2EL	
Date:	13 May 2013	
Contact name and telephone number:	Richard Horton 0121 693 5000	

8485

Registered number
05302003

Association of Plumbing and Heating Contractors Limited
(A company limited by guarantee)
Report and Accounts

31 December 2012



Association of Plumbing and Heating Contractors Limited
Report and accounts
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Detailed profit and loss account	10

**Association of Plumbing and Heating Contractors Limited
Company Information**

Directors

Tim Keeler - Chairman
G Beevers - Vice Chairman
R E Price MBE - Accounting Officer
A M Beaumont - Company Secretary
K McCallister - resigned 20 December 2012
I Pattle - President
B J Silvester
J Breakell
A Brown
G Evans
E Parker
H B Pooley
A N Crookes
J Jones
R Perrins
E Hickey

Secretary

A M Beaumont

Auditors

Jerroms LLP
The Exchange
Haslucks Green Road
Solihull
West Midlands
B90 2EL

Bankers

HSBC Bank Plc
55 Corporation Street
Coventry
CV1 1GX

Registered number

05302003

Association of Plumbing and Heating Contractors Limited
Registered number: 05302003
Directors' Report

The directors present their report and accounts for the year ended 31 December 2012.

Principal activities

The company's principal activity during the year continued to be that of provision of membership services to the plumbing and heating services industry.

Directors

The following persons served as directors during the year:

Tim Keeler - Chairman
G Beevers - Vice Chairman
R E Price MBE - Accounting Officer
A M Beaumont - Company Secretary
K McCallister - resigned 20 December 2012
I Pattle - President
B J Silvester
J Breakell
A Brown
G Evans
E Parker
H B Pooley
A N Crookes
J Jones
R Perrins
E Hickey

Auditors

Jerroms LLP were appointed auditors to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

Statement of Director's Responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on _____ and signed by its order.

13 March 2013

A Beaumont
Secretary



Association of Plumbing and Heating Contractors Limited
Independent auditors' report
to the shareholder of Association of Plumbing and Heating Contractors Limited

We have audited the accounts of Association of Plumbing and Heating Contractors Limited for the year ended 31 December 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities (Revised), we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Scope of the audit of the accounts

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm

Opinion on the accounts

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

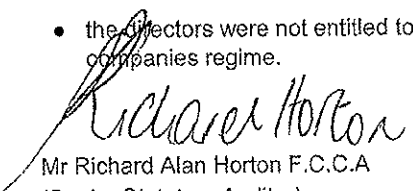
Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts and the directors' report in accordance with the small companies regime.


Mr Richard Alan Horton F.C.C.A.
(Senior Statutory Auditor)
for and on behalf of
Jerroms LLP
Chartered Certified Accountants
Accountants and Statutory Auditors

13 March 2013

The Exchange
Haslucks Green Road
Solihull
West Midlands
B90 2EL

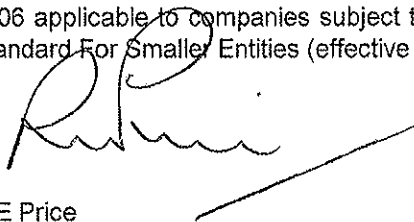
Association of Plumbing and Heating Contractors Limited
Profit and Loss Account
for the year ended 31 December 2012

	Notes	2012 £	2011 £
Turnover	1	516,874	947,614
Cost of sales		(13,133)	(16,920)
Operating profit		<u>503,741</u>	<u>930,694</u>
Administrative expenses		(623,442)	(684,038)
Other operating income		27,612	36,490
Operating profit	2	<u>(92,089)</u>	<u>283,146</u>
Interest receivable		2,145	2,599
(Loss)/Profit on ordinary activities before taxation		<u>(89,944)</u>	<u>285,745</u>
Tax on profit on ordinary activities	3	23,020	(72,660)
(Loss)/Profit for the financial year		<u>(66,924)</u>	<u>213,085</u>

Association of Plumbing and Heating Contractors Limited
Balance Sheet
as at 31 December 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	4	72,852	85,445
Investments	5	502,100	502,100
		<u>574,952</u>	<u>587,545</u>
Current assets			
Debtors	6	223,415	152,350
Cash at bank and in hand		759,999	1,022,585
		<u>983,414</u>	<u>1,174,935</u>
Creditors: amounts falling due within one year	7	(57,720)	(196,196)
Net current assets		<u>925,694</u>	<u>978,739</u>
Total assets less current liabilities		<u>1,500,646</u>	<u>1,566,284</u>
Provisions for liabilities	8	(1,610)	(324)
Net assets		<u>1,499,036</u>	<u>1,565,960</u>
Capital and reserves			
Profit and loss account	9	1,499,036	1,565,960
Members Funds		<u>1,499,036</u>	<u>1,565,960</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and with the Financial Reporting Standard For Smaller Entities (effective April 2008).



R E Price
 Director

Approved by the board on 13 March 2013
 Company Registration No. 05302003

Association of Plumbing and Heating Contractors Limited
Notes to the Accounts
for the year ended 31 December 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Telephone equipment	20% - 50% on cost
Fixtures and fittings	10% - 50% on cost
Computer equipment	20% - 50% on cost

Investments

Investments are recognised at the lower of cost and market value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Operating leases

Rentals paid under operating leases are charged to the profit and loss account on a straight line

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 Financial Reporting Standard 17, 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 (note 2) accrued in the year adjusted to reflect variations from that cost.

2 Operating profit	2012	2011
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	14,743	31,431
Pension costs	9,317	7,466
Auditors' remuneration	<u>3,550</u>	<u>3,550</u>
Number of directors to whom benefits accrued under money purchase pension schemes	<u>-</u>	<u>-</u>
3 Taxation	2012	2011
	£	£
UK corporation tax	(24,677)	75,476
Deferred tax	1,286	(2,816)
Prior year adjustment	<u>371</u>	
	<u>(23,020)</u>	<u>72,660</u>

Association of Plumbing and Heating Contractors Limited
Notes to the Accounts
for the year ended 31 December 2012

4 Tangible fixed assets

	Telephone Equipment £	Fixtures and Fittings £	Computer Equipment £	Total £
Cost				
At 1 January 2012	17,946	176,845	239,670	434,461
Additions		189	2,098	2,287
Disposals		(1,100)	-	(1,100)
At 31 December 2012	<u>17,946</u>	<u>175,934</u>	<u>241,768</u>	<u>435,648</u>
Depreciation				
At 1 January 2012	14,753	96,534	237,729	349,016
Charge for the year	1,442	10,709	2,592	14,743
On disposals		(963)	-	(963)
At 31 December 2012	<u>16,195</u>	<u>106,280</u>	<u>240,321</u>	<u>362,796</u>
Net book value				
At 31 December 2012	<u>1,751</u>	<u>69,654</u>	<u>1,447</u>	<u>72,852</u>
At 31 December 2011	<u>3,193</u>	<u>80,311</u>	<u>1,941</u>	<u>85,445</u>

5 Investments

	Investments in subsidiary undertakings £	Other investments £	Total £
Cost			
At 1 January 2012	2,100	500,000	502,100
At 31 December 2012	<u>2,100</u>	<u>500,000</u>	<u>502,100</u>

The company holds 20% or more of the share capital of the following companies:

Company	Shares held Class	%	Capital and reserves £	Profit (loss) for the year £
Plumbing Pensions (UK) Administration Limited	Ordinary	50	10,100	0

Nature of business is that of administration and management of pension schemes on behalf of the plumbing and mechanical services industry.

PHCA Limited	Ordinary	50	6,682	2,682
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Nature of business is development activities for business employers.

Other Investments

Listed investments	<u>500,000</u>	<u>500,000</u>
	<u>500,000</u>	<u>500,000</u>
Listed investments at market value	<u>537,251</u>	<u>511,208</u>

6 Debtors

	2012 £	2011 £
Trade debtors	2,452	2,748
Amounts owed by group undertakings and undertakings in which the company has a participating interest	118,974	77,769
Prepayments and accrued income	76,733	71,481
Corporation tax	24,677	
Other debtors	579	352
	<u>223,415</u>	<u>152,350</u>

Association of Plumbing and Heating Contractors Limited
Notes to the Accounts
for the year ended 31 December 2012

7 Creditors: amounts falling due within one year	2012 £	2011 £
Trade creditors	21,089	18,077
Amounts owed to group undertakings and undertakings in which the company has a participating interest	3,950	3,282
Corporation tax	-	74,937
Other taxes and social security costs	6,915	80,584
Other creditors	-	560
Accruals and deferred income	25,766	18,746
	<u>57,720</u>	<u>196,196</u>

8 Provisions for liabilities	2012 £	2011 £
Deferred taxation:		
Accelerated capital allowances	1,610	324
	<u>1,610</u>	<u>324</u>

	2012 £	2011 £
At 1 January	324	3,140
Deferred tax charge in profit and loss account	1,286	(2,816)
At 31 December	<u>1,610</u>	<u>324</u>

9 Profit and loss account	2012 £	2012 £
At 1 January 2012	1,565,960	1,352,875
(Loss)/Profit for the year	(66,924)	213,085
At 31 December 2012	<u>1,499,036</u>	<u>1,565,960</u>

10 Pension commitments

Under the definitions set out in the Financial Reporting Standard 17 (Retirement Benefits), the Plumbing Pensions Scheme is a multi-employer pension scheme. The company is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, the company has taken the advantage of the exemption in FRS 17 and has accounted for its contributions to the scheme as if it were defined contribution scheme.

11 Other financial commitments	2012 £	2011 £
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	2,660	-
within two to five years	712	3,361
in over five years	-	-
	<u>3,372</u>	<u>3,361</u>

Association of Plumbing and Heating Contractors Limited
Notes to the Accounts
for the year ended 31 December 2012

12 Related party transactions

As at 31 December 2012, the company owed £3,950 (2011: £3,282) to the Association of Plumbing and Heating Contractors (Holdings) Limited which has common directors.

As at 31 December 2012, the company was owed £352 by PHCA Limited, a company in which the Association of Plumbing and Heating Contractors Limited own 50% share capital. APHC Limited was invoiced £5,000 by PHCA Limited during 2012 for SEC Group Representation services.

As at 31 December 2012, the Association of Plumbing and Heating Contractors (Certification) Limited owed £118,960 to the company (2011: £77,755). During 2012, APHC Limited invoiced APHC (Certification) Limited £7,500 in respect of building running costs.

As at 31 December 2012, the company was owed £14 (2011: £14) by the Association of Plumbing and Heating Contractors Training Limited. The relationship between the companies and the charity is that the trustees of the charity are also directors of The Association of Plumbing & Heating Contractors Limited and The Association of Plumbing Heating Contractors (Holdings) Limited.

As at 31 December 2012, £12,645 for service fees was invoiced to Plumbing Pensions (UK) Administration Limited, a company in which APHC Limited own 50% share capital.

During the year the directors were paid consultancy fees and travelling expenses. The breakdown of these monies are as follows:-

T Keeler -	£1,153 (2011: £3,652)
G Beevers -	£444 (2011: £553)
R E Price MBE -	£3,338 (2011: £3,513)
A M Beaumont -	£1,384 (2011: £1,870)
K McCallister -	£388 (2011: £2,731)
I Pattle -	£2,253 (2011: £1,935)
B J Silvester -	£1,707 (2011: £1,466)
J Breakell -	£2,271 (2011: £2,434)
A Brown -	£419 (2011: £366)
G Evans -	£711 (2011: £1,326)
E Parker -	£1,481 (2011: £1,021)
H B Pooley -	£1,591 (2011: £1,378)
A N Crookes -	£1,531 (2011: £1,050)
J Jones -	£624 (2011: £208)
R Perrins -	£1,103 (2011: £468)

During the year, the Chairman received remuneration of £5,000 (2011: £5,000).

There was £542 owed to the directors at the year end.

13 Members Funds

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.

Association of Plumbing and Heating Contractors Limited
Detailed profit and loss account
for the year ended 31 December 2012

	2012 £	2011 £
Sales	516,874	947,614
Cost of sales	(13,133)	(16,920)
Gross profit	<u>503,741</u>	<u>930,694</u>
Administrative expenses	(623,442)	(684,038)
Other operating income	27,612	36,490
Operating profit	<u>(92,089)</u>	<u>283,146</u>
Interest receivable	2,145	2,599
(Loss)/Profit before tax	<u>(89,944)</u>	<u>285,745</u>

Association of Plumbing and Heating Contractors Limited
Detailed profit and loss account
for the year ended 31 December 2012

	2012 £	2011 £
Sales		
Sales	516,874	947,614
	<u>516,874</u>	<u>947,614</u>
Cost of sales		
Purchases	13,133	16,920
	<u>13,133</u>	<u>16,920</u>
Administrative expenses		
Employee costs:		
Wages and salaries	314,056	305,318
Pensions	9,317	7,466
Car allowance	19,014	16,744
Employer's NI	27,703	27,017
Temporary staff and recruitment	5,550	7,651
Staff training and welfare	-	1,160
Travel and subsistence	10,372	14,008
	<u>386,012</u>	<u>379,364</u>
Premises costs:		
Rent and rates	18,470	18,919
Building maintenance expenses	3,541	2,166
Service charges	3,304	3,308
Light and heat	4,718	5,637
Cleaning	4,936	6,291
	<u>34,969</u>	<u>36,321</u>
General administrative expenses:		
Telephone and fax	13,775	14,029
Postage	6,148	5,664
Stationery and printing	1,887	3,616
Computer expenses	38,738	75,378
Subscriptions	7,378	11,527
Bank charges	3,644	3,303
Insurance	6,091	8,464
Equipment rental	3,450	7,371
Annual conference dinner	12,482	14,697
Meeting costs	15,714	17,390
Attendance expenses	15,857	17,727
National presidents expenses	4,094	6,152
Depreciation	14,743	31,431
Membership advice and publication	5,064	11,298
Sundry expenses	542	(16,461)
	<u>149,607</u>	<u>211,586</u>
Legal and professional costs:		
Audit fees	2,850	5,739
Solicitors fees	2,775	750
Advertising and PR	25,112	27,636
Other legal and professional	22,117	22,642
	<u>52,854</u>	<u>56,767</u>
	<u>623,442</u>	<u>684,038</u>
Other operating income		
Other operating income	27,612	36,490
	<u>27,612</u>	<u>36,490</u>