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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	Master Carvers' Association
Year ended:	31 December 2013
List No:	CO / 1243E1
Head or Main Office:	Unit 2 15b Vandyke Road Leighton Buzzard Beds LU7 3HG
Website address (if available)	www.mastercarvers.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:	Paul Ferguson
Contact name for queries regarding the completion of this return:	Christopher Cooley – Auditor
Telephone Number:	01689 835435
e-mail:	cooleyandco@btconnect.com

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 2JG



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
43				43

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

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
4,018	From Members Subscriptions, levies, etc		4,173
3	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)		3
4,021	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)		4,176
4,021	TOTAL INCOME		4,176
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff		
	Occupancy costs		
	Printing, Stationery, Post		
	Telephones		
600	Legal and Professional fees		600
	Miscellaneous (specify)		
350	Secretary's honorarium		350
	Other charges		950
	Bank charges		
	Depreciation		
	Sums written off		
	Affiliation fees		
	Donations		
1,083	Conference and meeting fees		1,407
	Expenses		
	Miscellaneous (specify)		
1,257	Advertising and marketing		1,014
1,223	Internet and website fees		150
	Taxation		
4,513	TOTAL EXPENDITURE		3,521
(492)	Surplus/Deficit for year		655
10,495	Amount of fund at beginning of year		10,003
10,003	Amount of fund at end of year		10,658

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 31 DECEMBER 2012

(see notes 19 and 20)

Previous Year		£	£
27	Fixed Assets (as at page 11)		27
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
300	Sundry debtors		600
10,376	Cash at bank and in hand		10,631
	Stocks of goods		
	Others (specify)		
	Total of other		11,231
10,676	assets		11,231
10,703		TOTAL ASSETS	11,258
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Revaluation Reserve	
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
600	Sundry creditors		600
	Accrued expenses		
	Provisions		
100	Other liabilities		
700		TOTAL LIABILITIES	600
10,003		TOTAL ASSETS	10,658

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Presidents Jewel		27		27
Additions during period		Nil		Nil
Less: Disposals during period		Nil		Nil
Less: DEPRECIATION:				
Total to end of period		Nil		Nil
BOOK AMOUNT at end of period		27		27
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET		27		27

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?			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			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?			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	4,173		4,173
From Investments	3		3
Other Income (including increases by revaluation of assets)			
Total Income	4,176		4,176
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	3,521		3,521
Funds at beginning of year (including reserves)	10,003		10,003
Funds at end of year (including reserves)	10,658		10,658
ASSETS			
Fixed Assets			27
Investment Assets			
Other Assets			11,231
		Total Assets	11,258
LIABILITIES		Total Liabilities	600
NET ASSETS (Total Assets less Total Liabilities)			10,658

NOTES TO THE ACCOUNTS

(see note 36)

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

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements 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 total amount of subscriptions receivable in the year.

2. OPERATING SURPLUS/(DEFICIT)

Operating surplus/(deficit) is stated after crediting:

	2013	2012
	£	£
Auditors' remuneration	<u>600</u>	<u>600</u>

3. RELATED PARTY TRANSCATIONS

Paul Ferguson, who is secretary, has received honorarium fees of £350 (2012 : £350).

4. TANGIBLE FIXED ASSETS

	President's Jewel	
	£	
COST		
At 1 January 2013 and 31 December 2013		<u>27</u>
DEPRECIATION		
At 1 January 2013 and 31 December 2013		<u>—</u>
NET BOOK VALUE		
At 31 December 2013		<u>27</u>
At 31 December 2012		27

5. DEBTORS

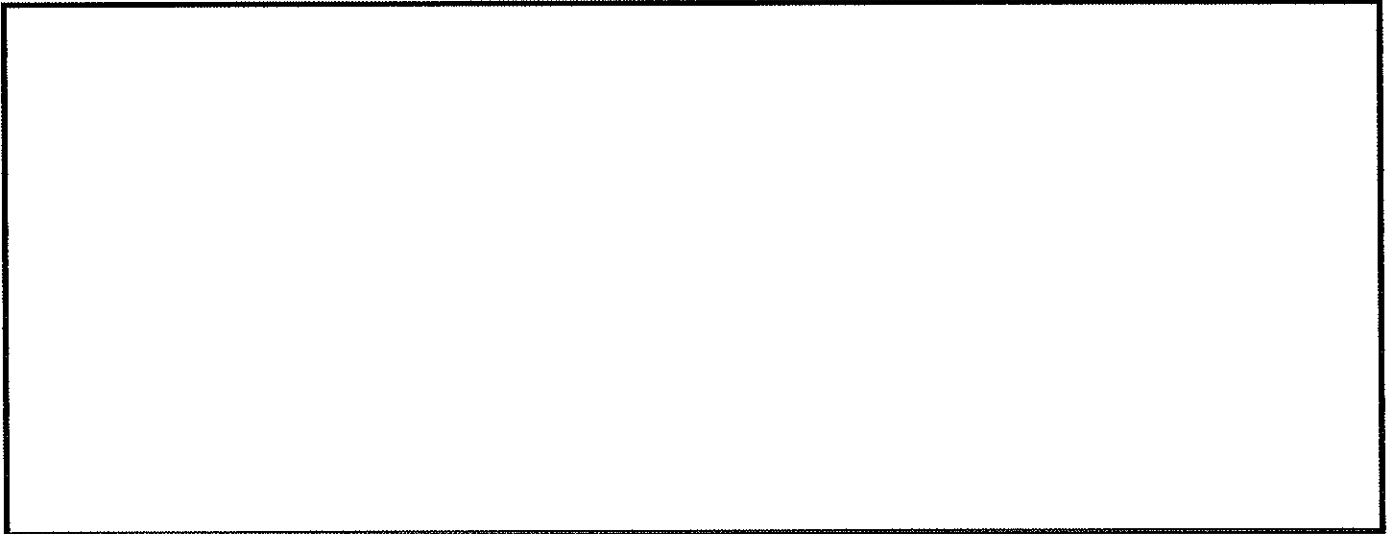
	2013	2012
	£	£
Other debtors	<u>600</u>	<u>300</u>

6. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Other creditors	—	100
Accruals and deferred income	<u>600</u>	<u>600</u>
	<u>600</u>	<u>700</u>

ACCOUNTING POLICIES

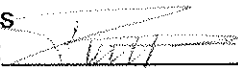
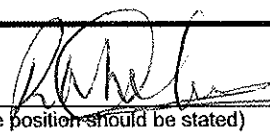
(see notes 37 and 38)



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>Paul Ferguson</u> Date: <u>24/5/14</u>	Treasurer Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>Ray Dudman (Treasurer)</u> Date: <u>23/5/14</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	✓	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	✓	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	✓	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	✓	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	✓	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	✓	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

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

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

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)

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Christopher Martin Cooley	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	3a Chislehurst Road Orpington Kent BR6 0DF	
Date:	29 th May 2014	
Contact name and telephone number:	C. Cooley 01689 835435	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.