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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

Year ended:

List No:

Head or Main Office:

Website address (if available)

Has the address changed during the year to which the return relates? Yes No (Tick as appropriate)

Association Executive:

Contact name for queries regarding the completion of this return:

Telephone Number:

e-mail:

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

Officers 2013

Chairman - Greg Lawrence

Deputy Chairman - John Absalom

Treasurer - Paul Martinelli

Chairman Poultry & Provisions Section - Gordon Hogg

Chairman Meat Section - Jason Marshall

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
				26

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
			No Changes

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
146,073	From Members Subscriptions, levies, etc	142,492	
1,534	Investment income Interest and dividends (gross) Bank interest (gross)	2,260	
			144,752
	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Sunlight Rebate Legal Fees Income Advertising	- - - - - 512,838 -	
725,079			
12,500			
739,113			512,838
885,186	TOTAL INCOME		657,590
	EXPENDITURE		
	Administrative expenses		
126,290	Remuneration and expenses of staff	102,954	
4,913	Occupancy costs	5,639	
2,916	Printing, Stationery, Post	3,164	
1,867	Telephones	1,860	
736,626	Legal and Professional fees	525,284	
4,325	Audit & Accountancy fees	4,175	
876,937			643,076
1,476	Other charges Bank charges	1,600	
831	Depreciation	722	
	Sums written off		
	Affiliation fees		
	Donations		
1,884	Conference and meeting fees	4,050	
255	Expenses	1,035	
-	Training	-	
2,010	Lord Mayor's Breakfast	3,894	
2,263	Subscriptions	1,911	
(14)	Bad Debt	-	
	Loss on disposal of fixed assets	253	
8,705			13,465
8	Taxation		232
885,650	TOTAL EXPENDITURE		656,773
(464)	Surplus/Deficit for year		817
32,529	Amount of fund at beginning of year		32,065
32,065	Amount of fund at end of year		32,882

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2			Fund Account
Name of account:	<i>Special Contingency Fund</i>	£	£
Income			
10	From members		
	Investment income	11	
	Other income (specify)		
10			11
10		Total Income	11
Expenditure			
2	Administrative expenses		
	Corporation tax	2	
2			2
2		Total Expenditure	2
8		Surplus (Deficit) for the year	9
17,981		Amount of fund at beginning of year	17,989
17,989		Amount of fund at the end of year (as Balance Sheet)	17,998

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)	

BALANCE SHEET AS AT [31st December 2013]

(see notes 19 and 20)

Previous Year		£	£
2,492	Fixed Assets (as at page 11)		1,913
	Investments (as per analysis on page 13)		
176	Quoted (Market value £ 55,060)	176	
	Unquoted		
176	Total Investments	176	176
	Other Assets		
105,443	Sundry debtors	5,664	
105,070	Cash at bank and in hand	50,707	
	Stocks of goods		
17,991	Contingency Fund	18,000	
228,504	Total of other assets	74,371	74,371
231,172	TOTAL ASSETS		76,460
32,065	General Fund (Account)		32,882
17,989	Contingency Fund (Account)		17,998
	Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Loans		
	Bank overdraft		
10	Tax payable	234	
181,108	Sundry creditors	25,346	
	Accrued expenses		
	Provisions		
	Other liabilities		
181,118	TOTAL LIABILITIES		25,580
231,172	TOTAL ASSETS		76,460

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		18,049		
Additions during period		396		
Less: Disposals during period		(10,797)		
Less: DEPRECIATION:				
Total to end of period		7,648		
BOOK AMOUNT at end of period		1,913		
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET		1,913		

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
QUOTED	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	176 Homeserve plc, 4000 ordinary shares of 12.5p each to 20,000 ordinary Shares at 2.5p each	176
	176	TOTAL QUOTED (as Balance Sheet) 176
		*Market Value of Quoted Investments 55,060
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 X
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 N/A	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 N/A	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	142,492		142,492
From Investments	2,271		2,271
Other Income (including increases by revaluation of assets)	512,838		512,838
Total Income	657,601		657,601
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	656,775		656,775
Funds at beginning of year (including reserves)	50,054		50,054
Funds at end of year (including reserves)	50,880		50,880
ASSETS			
Fixed Assets			1,913
Investment Assets			176
Other Assets			74,371
		Total Assets	76,460
LIABILITIES		Total Liabilities	25,580
NET ASSETS (Total Assets less Total Liabilities)			50,880

NOTES TO THE ACCOUNTS

(see note 36)

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

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> <i>Ehatt</i> </u>	Chairman's Signature: <u> <i>Greg Lawrence</i> </u>
Name: ELISABETH BATTESON	Name: GREG LAWRENCE
Date: <u> 28/04/14 </u>	Date: <u> 28/04/14 </u>

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/ 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)

ACCOUNTS ATTACHED - EXTRACT CONTAINING ABOVE
REMARKS.

COPY

3.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SMITHFIELD MARKET TENANTS ASSOCIATION

We have audited the financial statements of Smithfield Market Tenants Association for the year ended 31 December 2013 set out on pages 4 to 9. The financial reporting framework that has been applied in the presentation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association members, as a body. Our audit work has been undertaken so that we might state to the Association 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 Smithfield Market Tenants Association and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the association council and auditors

As explained more fully in the Statement of Councils' Responsibilities set out on page 2, the Association's Council are responsible for preparing the financial statements which give a true and fair view and are in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements 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 Ethical Standards for Auditors.

Scope of the audit of financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused fraud or error. This included an assessment of: whether the accounting policies are appropriate to the Associations circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates; and overall presentation of the financial statements.

Opinion

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the association's affairs as at 31 December 2013 and of its transactions and surplus for the year then ended.

Rayner Essex LLP

Rayner Essex LLP

Chartered Accountants
Statutory Auditor

26 March 2014

Tavistock House South
Tavistock Square
London WC1H 9LG

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:



Name(s):

SIMON ESSER

Profession(s) or Calling(s):

FCA

Address(es):

RAYNER ESSER LLP
TAVISTOCK HOUSE SOUTH
TAVISTOCK SQUARE
LONDON WC1H 9LG

Date:

28TH APRIL 2014

Contact name and telephone number:

SIMON ESSER
020 7 388 2641

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