

DO NOT STAPLE  
PRINT ON ONE SIDE ONLY

# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	<input type="text" value="THE SHOWMEN'S GUILD OF GREAT BRITAIN"/>
Year ended:	<input type="text" value="30 SEPTEMBER 2013"/>
List No:	<input type="text" value="CO/ 174E"/>
Head or Main Office:	<input type="text" value="GUILD HOUSE&lt;br/&gt;41 CLARENCE STREET&lt;br/&gt;STAINES, MIDDLESEX&lt;br/&gt;TW18 4SY"/>
Website address (if available)	<input type="text" value="www.showmensguild.co.uk"/>
Has the address changed during the year to which the return relates?	<input type="checkbox" value="Yes"/> <input checked="" type="checkbox" value="No"/> (Tick as appropriate)
General Secretary:	<input type="text" value="A A K MILLER (ACIB)"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="A A K MILLER (ACIB)"/>
Telephone Number:	<input type="text" value="01784 461805"/>
e-mail:	<input type="text" value="k.miller@sggbc.co.fsnet.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  
22<sup>nd</sup> 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
3,865	-	-	-	3,865

## 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
President	Mr R R C Henderson	Mr D Wallis	15/01/2013
Senior Vice President	Mr D Wallis	Mr J C Culine MBE	15/01/2013
Junior Vice President	Mr J C Culine MBE	Mr P Paris	15/01/2013
Assistant Treasurer	Mr R R C Henderson	Mr D Wallis	15/01/2013

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year	<u>Year Ended 30<sup>th</sup> September 2013</u>		£	£
	<b>INCOME</b>			
837,353	From Members	Subscriptions, levies, etc	835,722	
201	Investment income	Interest and dividends (gross)	403	
3,418		Bank interest (gross)	4,511	
409		Other (unquoted investments)	871	
841,381				841,507
1,163,763	Other income	Rents received	1,220,219	
295,023		Insurance commission	299,769	
-		Consultancy fees	-	
-		Publications/Seminars	-	
152,814		Miscellaneous receipts (appendix 4, note1)	222,214	
1,611,600				1,742,202
2,452,981		<b>TOTAL INCOME</b>		<b>2,583,709</b>
	<b>EXPENDITURE</b>			
	Administrative expenses			
451,769		Remuneration and expenses of staff	452,686	
77,728		Occupancy costs	262,043	
69,718		Printing, Stationery, Post and Telephone	72,253	
115,063		Legal and Professional fees	123,098	
133,931		Miscellaneous (appendix 4, note 2)	157,783	
848,209				1,067,863
12,301	Other charges	Bank charges	10,645	
44,979		Depreciation	45,179	
1,367		Sums written off	473	
(24,944)		Consolidation adjustment (appendix 2, note11)	(18,184)	
32,241		Affiliation fees	53,854	
77,000		Donations	83,268	
190,537		Conference and meeting fees	206,805	
1,045,846		Miscellaneous (appendix 4, note3)	1,069,374	
1,379,327				1,415,414
3,929	Taxation			4,138
2,231,465		<b>TOTAL EXPENDITURE</b>		<b>2,523,415</b>
221,516		Surplus for year		60,294
3,680,689		Amount of fund at beginning of year		3,902,205
3,902,205		Amount of fund at end of year		3,962,499

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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 30<sup>th</sup> SEPTEMBER 2013

(see notes 19 and 20)

Previous Year		£	£
3,195,128	<b>Fixed Assets</b> (as at page 8)		3,180,148
	<b>Investments</b> (as per analysis on page 9)		
3,995	Quoted (Market value £ 5,060 )	5,060	
-	Unquoted	-	
3,995	<b>Total Investments</b>		5,060
	<b>Other Assets</b>		
397,457	Sundry debtors	425,637	
2,295,871	Cash at bank and in hand	2,367,478	
1,447	Stocks of goods	1,449	
2,694,775	<b>Total of other assets</b>		2,794,564
5,893,898	<b>TOTAL ASSETS</b>		5,979,772
	<b>Funds</b>		
3,902,205	General Fund	3,962,499	
	<u>Revaluation Reserves</u>		
1,530,142	Property Revaluation Reserve (appendix 2, note 7)	1,530,142	
22,329	Officers Chains Revaluation Reserve (appendix 2, note 7)	22,329	
5,454,676			5,514,970
	<b>Liabilities</b>		
98,346	Loans (appendix 2, note 5)	93,217	
-	Finance Leases (appendix 2, note 6)	1,365	
3,918	Tax payable	4,198	
333,409	Sundry creditors and accruals	362,472	
3,550	Loans to members	3,550	
439,222			464,802
5,893,898	<b>TOTAL LIABILITIES</b>		5,979,772

# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Chains of Office	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	3,292,091	204,584	119,821	3,616,496
Additions during period	-	6,905	-	6,905
Revaluations during the period	-	-	-	-
Consolidation adjustment (app 2, note 10)	-	-	-	-
Disposals during period	-	(2,220)	-	(2,220)
	3,292,091	209,269	119,821	3,621,181
<b>Less: DEPRECIATION:</b>				
At start of period	143,345	197,831	80,192	421,368
Charge for the period	35,345	4,169	5,665	45,179
Eliminated on revaluations in period	-	-	-	-
Eliminated on disposals	-	(2,220)	-	(2,220)
Consolidation Adjustment (app 2, note 10)	(23,294)	-	-	(23,294)
	155,396	199,780	85,857	441,033
<b>BOOK AMOUNT at end of period</b>	<b>3,136,695</b>	<b>9,489</b>	<b>33,964</b>	<b>3,180,148</b>
Freehold	3,136,695			
Leasehold (50 or more years unexpired)	-			
Leasehold (less than 50 years unexpired)	-			
<b>AS BALANCE SHEET</b>	<b>3,136,695</b>	<b>9,489</b>	<b>33,964</b>	<b>3,180,148</b>



# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £	
<b>QUOTED</b>	British Government & British Government Guaranteed Securities		
	British Municipal and County Securities		
	Other quoted securities (to be specified)		
	<b>3,995</b>	<b>Standard Life Ordinary Shares</b>	<b>5,060</b>
	<b>3,995</b>	TOTAL QUOTED (as Balance Sheet)	<b>5,060</b>
	<b>3,995</b>	*Market Value of Quoted Investments	<b>5,060</b>
<b>UNQUOTED</b>	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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>INCORPORATED EMPLOYERS' ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the association's name</b>		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		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>		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 £
<b>INCOME</b>			
From Members	835,722	-	835,722
From Investments	5,785	-	5,785
Other Income (including increases by revaluation of assets)	1,742,202	-	1,742,202
<b>Total Income</b>	<b>2,583,709</b>	<b>-</b>	<b>2,583,709</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>2,523,415</b>	<b>-</b>	<b>2,523,415</b>
<b>Funds at beginning of year</b> (including reserves)	<b>5,454,676</b>	<b>-</b>	<b>5,454,676</b>
<b>Funds at end of year</b> (including reserves)	<b>5,514,970</b>	<b>-</b>	<b>5,514,970</b>
<b>ASSETS</b>			
Fixed Assets			3,180,148
Investment Assets			5,060
Other Assets			2,794,564
		<b>Total Assets</b>	<b>5,979,772</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>464,802</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>5,514,970</b>

# NOTES TO THE ACCOUNTS

(see note 36)

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

SEE APPENDICES 1, 2 and 4



# AUDITOR'S REPORT

(see notes 42 to 47)

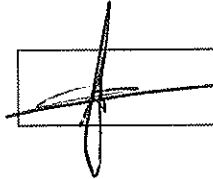
made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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
  
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
  
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
  
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):



--

Name(s):

Lee Daley

--

Profession (s) or calling (s):

ACA FCCA

--

Address(es):

THP Limited  
Chartered Accountants  
and Registered  
Auditors  
Turnbull House  
226 Mulgrave Road  
Cheam, Sutton,  
Surrey SM2 6JT


Date:

12 | 02 | 2014

--

Contact name and telephone number:

020 8652 1070

--

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

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**Statement of Committee Members' Responsibilities**  
**Financial Statements for the Year Ended 30 September 2013**

The Committee members are responsible for the preparation of financial statements in accordance with the Rules of the Showmen's Guild of Great Britain and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

In preparing these financial statements the Committee members are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Showmen's Guild of Great Britain will continue in business.

The Committee members are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Showmen's Guild of Great Britain and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended). They are also responsible for safeguarding the assets of the Showmen's Guild of Great Britain and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the committee are aware, there is no relevant audit information of which the Showmen's Guild of Great Britain's auditors are unaware, and the committee has taken all the steps that they ought to have taken as a committee in order to make themselves aware of any relevant audit information and to establish that the Showmen's Guild of Great Britain's auditors are aware of that information.

**AUDITORS**

The auditors, THP Limited, will be proposed for re-appointment in accordance with Guild Rules at Central Council.

ON BEHALF OF THE COMMITTEE



**A A K Miller**  
**General Secretary**

**12 February 2014**



**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**1 Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and include the results of the Guild's activities, all of which are continuing.

The Guild has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small entity.

**1.2 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following bases: -

Freehold buildings (own use)	-	2% straight line basis
Fixtures and fittings	-	20% straight line basis
Chairs of Office	-	5% straight line basis

Freehold land is not depreciated

**1.3 Income and expenditure**

- (1) Income is accounted for on a receivable basis  
(2) Expenditure is accounted for on an accruals basis

**1.4 Stocks**

Stocks are valued at the lower of cost and net realisable value.

**1.5 Leasing commitments**

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over their estimated useful life.

**1.6 Freehold land and buildings – Investment Properties**

Investment properties are included in the accounts at current valuation. No depreciation is provided in respect of these properties.

**2 Taxation**

This represents corporation tax charged on investment income and interest received at 20% (2012: 20%).

**3 Officials honoraria and salaries**

	2013	2012
	£	£
President	4,000	4,000
General Secretary	69,772	69,772
Senior Vice President	3,775	3,775
Junior Vice President	3,270	3,270
Treasurer	1,460	1,460
Employers National Insurance	9,919	8,624
	<u>£93,196</u>	<u>£90,901</u>

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013 (CONTINUED)**

**4 Freehold properties**

Freehold properties are analysed as follows:

Section	Section Accounts Net Book Value	Open Market value	Original cost	Valuer
<b>Investment Properties</b>				
London	590,000	590,000	22,265	Internal Official
Derby and Notts	150,000	150,000	50,975	Internal Official
Western	521,373	521,373	421,023	Internal Official
Northern	198,483	198,483	198,483	Internal Official
Norwich and Eastern	6,182	6,182	6,182	Internal Official
<b>Total Land</b>	<b>1,466,038</b>	<b>1,466,038</b>	<b>698,928</b>	
<b>Buildings and improvements</b>	<b>1,173,495</b>	<b>1,173,495</b>	<b>635,059</b>	Internal Official
<b>Total Investment Properties</b>	<b>2,639,533</b>	<b>2,639,533</b>	<b>1,333,987</b>	
<b>Freehold land and buildings (own use)</b>	<b>497,162</b>	<b>652,558</b>	<b>341,998</b>	Internal Official
<b>Net Book Value</b>	<b>£3,136,695</b>	<b>£3,292,091</b>	<b>£1,675,985</b>	

There were no revaluations on investment properties within the financial year; all other valuations have been made to reflect the market value prices prevailing at the balance sheet date. Internal officials of the Guild concluded that there were no further revaluations necessary.

5 Loans	2013 £	2012 £
Bank mortgage - due within 1 year	4,968	4,968
Bank mortgage - due after 1 year	88,249	93,378
	<u>£93,217</u>	<u>£98,346</u>

The bank mortgage has been secured against the property held at 1a Broad Lane, Yate, Bristol BS37 7LD. Interest is charged at 3.25% over the bank base rate as published from time to time

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013 (CONTINUED)**

<b>6</b>	<b>Finance lease</b>	<b>2013</b>		<b>2012</b>
		£		£
	Due within 1 year	303		-
	Due after 1 year	1,062		-
		<u>£1,365</u>		<u>£-</u>
	The lease is secured on the asset being leased			
<b>7</b>	<b>Revaluation reserves</b>	<b>Total</b>	<b>Property</b>	<b>Officers Chains</b>
	Balance bought forward 1 October 2012	1,552,471	1,530,142	22,329
	Revaluation Surplus in the year	-	-	-
	Balance carried forward 30 September 2013	<u>£1,552,471</u>	<u>£1,530,142</u>	<u>£22,329</u>
<b>8</b>	<b>Capital Commitments</b>			
	The estimated amount for capital expenditure contracted but not provided in these accounts is £Nil (2012 :£Nil).			
<b>9</b>	<b>Contingent Liabilities</b>			
	There were no such items at the balance sheet date. (2012: None).			
<b>10</b>	<b>Post balance sheet events</b>			
	There were no post balance sheet events that warrant disclosure.			
<b>11</b>	<b>Consolidation adjustment</b>			
		<b>Total</b>	<b>Inter section Imbalance</b>	<b>Freehold Land, buildings and improvements reclassified as Investment Properties</b>
	Balance bought forward 1 October 2012	250,558	-	250,558
	Movement in the year	18,184	(5,108)	23,294
	Balance carried forward 30 September 2013	<u>£268,742</u>	<u>(£5,108)</u>	<u>£273,852</u>

The adjustment in respect of the properties is to bring into line the treatment of items currently being depreciated which are at variance with the prescribed treatment of investment properties as set out in SSAP 19 – Investment properties.

The inter section imbalance is due to amounts in transit not adjusted in one section at the year end.

## THE SHOWMEN'S GUILD OF GREAT BRITAIN

REPORT OF THE AUDITORS MADE IN ACCORDANCE WITH SECTION 36 OF THE  
TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 (AMENDED)

We have audited the financial statements on pages 3 to 13 (together with Appendices 2 and 4), which have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out in Appendix 2 and in accordance with the Financial Reporting Standard for smaller Entities (effective April 2008).

This report is made solely to the Guild's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the Guild's members those matters that 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 Guild and the Guild's members as a body, for our audit work, or the opinions we have formed.

**Respective responsibilities of Committee and Auditors**

The committee members' are responsible for the preparation of financial statements in accordance with the Rules of the Showmen's Guild of Great Britain and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in Appendix 1.

Our responsibility is to audit and express an opinion on the financial statements in accordance with the Rules of the Showmen's Guild of Great Britain and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board Ethical Standards for Auditors.

**Scope of the audit of the 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 by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the Showmen's Guild of Great Britain's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the committee; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities, of the state of the Showmen's Guild of Great Britain's affairs at 30 September 2012 and of its results for the year then ended
- have been properly prepared in accordance with United Kingdom generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Rules of the Showmen's Guild of Great Britain.

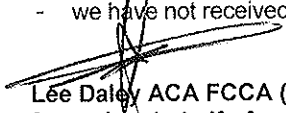
**Opinion on other matters**

In our opinion the information given in the Report of the Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 require 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
- we have not received all the information and explanations we require for our audit.

  
Lee Daley ACA FCCA (Senior Statutory Auditor)  
for and on behalf of  
THP Limited Chartered Accountants  
and Registered Auditors

12 February 2014

Turnbull House  
226 Mulgrave Road  
Cheam  
Sutton  
Surrey  
SM2 6JT

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**SCHEDULES TO THE GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

<b>1</b>	<b>Miscellaneous Receipts</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Entrance fees and fines	79,078	39,870
	Transfer of rights	20,357	22,764
	Sale of Guild merchandise	12,146	14,411
	PRS Licence Fees	90,548	53,464
	Sundries	20,020	22,238
	Increase in value of investments	1,065	1,067
		<u>£222,214</u>	<u>£152,814</u>
<b>2</b>	<b>Miscellaneous Administrative expenses</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Advertising	42,389	43,318
	PRS Licence Premium	90,000	60,000
	Sundries	25,394	30,613
		<u>£157,783</u>	<u>£133,931</u>
<b>3</b>	<b>Miscellaneous Other charges</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Fairs and Winter Quarters	903,332	866,827
	Insurance premiums	157,410	171,963
	Cost of Guild merchandise	5,032	5,800
	Bank and loan interest	3,600	1,256
		<u>£1,069,374</u>	<u>£1,045,846</u>

THE SHOWMEN'S GUILD OF GREAT BRITAIN  
LIST OF OFFICERS IN POST  
AS AT 30 SEPTEMBER 2013

<u>Name of Officer</u>	<u>Position</u>
Mr D Wallis	President / Assistant Treasurer
Mr J C Culine MBE	Senior Vice President
Mr P Paris	Junior Vice President
Mr J J Williams	Treasurer
Mr R R C Henderson	Past President
Mr A A Ayers	Past President
Mr E Johnson	Past President
Mr J J Williams	Past President
Mr W Whitelegg	Past President
Mr C Noble	Past President
Mr G Cooke	Sergeant-at-Arms
Mr A A K Miller	General Secretary
Mrs M Boughton	Assistant General Secretary