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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

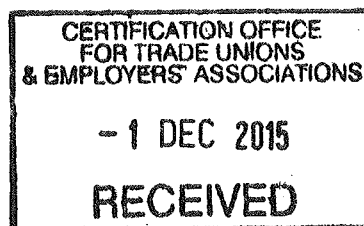
Name of Employers' Association:	<input type="text" value="The Association of Circus Proprietors"/>
Year ended:	<input type="text" value="31<sup>st</sup> December 2014"/>
List No:	<input type="text" value="07E"/>
Head or Main Office:	<input type="text" value="71-75 Sheldon Street
Covent Garden
London WC2H 9JQ"/>
Website address (if available)	<input type="text"/>
Has the address changed during the year to which the return relates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>(Tick as appropriate)</i>
General Secretary:	<input type="text" value="Frazer Watson"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Ian Richardson"/>
Telephone Number:	<input type="text" value="023 8023 2306"/>
e-mail:	<input type="text" value="ian@hall-accountants.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 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
17	1			18

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
Chairman	Brian Austen	Martin Burton	March 2015

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
30,000	From Members Subscriptions, levies, etc		28,333
	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Charge for attendance at meetings CFA privilege proceeds		1,617 900
1,650 500			
32,150	TOTAL INCOME		30,850
	EXPENDITURE		
	Administrative expenses		
20,000	Remuneration and expenses of staff		7,766
	Occupancy costs		
1,774	Printing, Stationery, Post		599
	Telephones		
	Legal and Professional fees		5,296
500	Miscellaneous (specify) Audit		1,570
118	Misc		
1,422	Promotion & website		3,113
	Other charges Bank charges		
144	Depreciation		144
11,760	Sums written off		11,233
	Affiliation fees		
	Donations		
1,993	Conference and meeting fees		2,091
	Expenses		
2,914	Miscellaneous (specify)		
	Travel		
	Taxation		
40,625	TOTAL EXPENDITURE		31,812
(8,475)	Surplus/Deficit for year		(962)
23,356	Amount of fund at beginning of year		14,881
14,881	Amount of fund at end of year		13,919

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 2014

(see notes 19 and 20)

Previous Year		£	£
144	Fixed Assets (as at page 11)		
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
32,000	Sundry debtors		6,650 13,919
11,974	Cash at bank and in hand		16,976
	Stocks of goods		
	Others (specify)		
43,974	Total of other assets		23,826
44,118	TOTAL ASSETS		23,826
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
25,760	Sundry creditors		3,420
500	Accrued expenses		720
	Provisions		
2,977	Other liabilities		5,767
29,237	TOTAL LIABILITIES		9,907
14,881	TOTAL ASSETS		13,919

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period			144	
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:			144	
Total to end of period			0	
 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	30,850		30,850
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	30,850		30,850
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	31,812		31,812
Funds at beginning of year (including reserves)	14,881		14,881
Funds at end of year (including reserves)	13,919		13,919
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			23,826
		Total Assets	23,826
LIABILITIES			
		Total Liabilities	9,907
NET ASSETS (Total Assets less Total Liabilities)			13,919

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 attached accounts

ACCOUNTING POLICIES

(see notes 37 and 38)

See attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: <u><i>f wat</i></u> Name: <u>F. WATSON</u> Date: <u>30/10/2015</u></p>	<p style="text-align: center;"><i>Treasurer.</i></p> <p>Chairman's Signature: <u><i>R P Rawall</i></u> <small>(or other official whose position should be stated)</small> Name: <u>R P RAWALL</u> Date: <u>25th NOV 15</u></p>
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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/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)

See following page

AUDITOR'S REPORT (continued)

See attached accounts

Signature(s) of auditor or auditors:



Name(s):

Ian Richardson

Profession(s) or Calling(s):

FCA

Address(es):

Hall & Co
59 The Avenue
Southampton
SO17 1XS

Date:

25/11/2015.

Contact name and telephone number:

Ian Richardson 02380
232306

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 ASSOCIATION OF CIRCUS PROPRIETORS
OF GREAT BRITAIN**

**Financial Statements
for the Year Ended 31st December 2014**

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The members of the management committee are responsible for preparing the financial statements in accordance with applicable law and regulations.

Applicable law requires the members of the management committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs and surplus or deficit of the association for that year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing these financial statements, the members of the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements 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 association's transactions and disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the management committee also confirm that, as far as they are aware, there is no relevant audit information of which the association's auditors are unaware and they have taken all steps that they ought to have taken as members of the management committee in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

ON BEHALF OF THE MANAGEMENT COMMITTEE:

M Burton

Date: 23rd September 2015.

Report of the Independent Auditors to the Members of The Association of Circus Proprietors of Great Britain

We have audited the financial statements of The Association of Circus Proprietors of Great Britain for the year ended 31st December 2014 on pages three to six. 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 association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in a Report of the Auditors 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 the Committee Members' Responsibilities set out on page one, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31st December 2014 and of its deficit 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 Trade Union and Labour Relations (Consolidation) Act 1992 .

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 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
- we have not received all the information and explanations we require for our audit

Ian Richardson BSc FCA (Senior Statutory Auditor)
for and on behalf of Hall & Co
Chartered Accountants
Statutory Auditors
59 The Avenue
Southampton
Hampshire
SO17 1XS

Date: 30th September 2015.

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**Income & Expenditure Account
for the year ended 31st December 2014**

	2014		2013	
	£	£	£	£
Income received				
Subscriptions		28,333		30,000
Charge for attendance at meetings		1,617		1,650
CFA Privilege Proceeds		<u>900</u>		<u>500</u>
		30,850		32,150
Expenditure				
Secretarial charges	7,766		20,000	
Bad debt write off	11,233		11,760	
Cost of meetings	2,091		1,803	
Stationery, postage & telephone	599		1,774	
Travelling expenses	-		2,914	
Sundries	-		118	
Conference fees & sponsorship	-		190	
Promotional & website costs	3,113		1,422	
Accountancy & audit	1,570		500	
Other professional costs	5,296		-	
Depreciation	<u>144</u>		<u>144</u>	
		<u>31,812</u>		<u>40,625</u>
Deficit for the year		<u>(962)</u>		<u>(8,475)</u>
Retained deficit for the year		<u>(962)</u>		<u>(8,475)</u>

The notes form part of these financial statements

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**Balance Sheet
31st December 2014**

	Notes	2014		2013	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		-		144
CURRENT ASSETS					
Debtors	3	6,850		32,000	
Cash at bank and in hand		<u>16,976</u>		<u>11,974</u>	
		23,826		43,974	
CREDITORS					
Amounts falling due within one year	4	<u>9,907</u>		<u>29,237</u>	
NET CURRENT ASSETS			13,919		14,737
NET ASSETS			<u>13,919</u>		<u>14,881</u>
GENERAL FUND					
Balance brought forward			14,881		23,356
Deficit for the year			<u>(962)</u>		<u>(8,475)</u>
Balance carried forward			<u>13,919</u>		<u>14,881</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on 23rd September 2015 and were signed on its behalf by:

M Burton

R P Randall

The notes form part of these financial statements

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Notes to the Financial Statements for the year ended 31st December 2014

1. ACCOUNTING POLICIES

Accounting convention

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).

Income

Turnover represents net invoiced sales of services and subscriptions, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

2. TANGIBLE FIXED ASSETS

	Computers and equipment £	Totals £
COST		
At 1st January 2014	432	432
Additions	-	-
Disposals	(432)	(432)
At 31st December 2014	-	-
DEPRECIATION		
At 1st January 2014	288	288
Charge for year	144	144
Eliminated on disposal	(432)	(432)
At 31st December 2014	-	-
NET BOOK VALUE		
At 31st December 2014	-	-
At 31st December 2013	144	144

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Trade debtors	13,919	32,000
	<u>13,919</u>	<u>32,000</u>

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**Notes to the Financial Statements - continued
for the year ended 31st December 2014**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Trade creditors	3,420	25,760
Taxation and social security	5,767	2,977
Other creditors	<u>720</u>	<u>500</u>
	<u>9,907</u>	<u>29,237</u>