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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	Association of British Orchestras
Year ended:	31 st March 2016
List No:	CO/4E
Head or Main Office:	32 Rose Street London WC2E 9ET
Website address (if available)	www.abo.org.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:	Mark Pemberton
Contact name for queries regarding the completion of this return:	Mark Pemberton
Telephone Number:	020 7557 6770
e-mail:	mark@abo.org.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



(Revised February 2011)

Association of British Orchestras

List of officers in post

Director	Sophie Lewis
Director	Carol Main MBE
Director	Ginny Macbeth
Director	Roy McEwan OBE
Director	Louise Mitchell
Director	John Summers
Director	Matthew Swann
Company Sec	Mark Pemberton

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
157	1	2	8	168

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			£	£
172,998	INCOME			
	From Members	Subscriptions, levies, etc	177,990	
3,235	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)	2,049	
176,223				180,039
505,671	Other income	Rents received Grants Received Consultancy fees	206,082	
2,275		Publications/Seminars	2,155	
132,372		Conference/Event Delegate Fees	113,320	
640,318				321,557
816,551	TOTAL INCOME			501,596
	EXPENDITURE			
	Administrative expenses			
220,343		Remuneration and expenses of staff	241,124	
29,978		Occupancy costs	30,117	
2,270		Printing, Stationery, Post, Telephones	2,341	
2,584		Computer Maintenance	2,936	
42,040		Legal and Professional fees	37,888	
		Miscellaneous (specify)		
217,216				314,406
812	Other charges	Bank charges	1,055	
1,128		Depreciation	1,128	
(960)		Sums written off	593	
4,160		Affiliation fees	3,498	
3,235		Donations	2,049	
502,435		Conference and meeting fees	175,633	
1,508		Training & Seminars	1,914	
214		Marketing	421	
512,532				186,291
	Taxation			
	TOTAL EXPENDITURE			500,697
	Surplus/Deficit for year			899
	Amount of fund at beginning of year			178,836
	Amount of fund at end of year			179,735

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)	

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		10,029		10,029
Additions during period		0		0
Less: Disposals during period		0		0
Less: DEPRECIATION:		1,128		1,128
Total to end of period		(7,775)		(7,775)
BOOK AMOUNT at end of period		2,254		2,254
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				2,254

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 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	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	177,990		177,990
From Investments	2,049		2,049
Other Income (including increases by revaluation of assets)	321,557		321,557
Total Income	501,596		501,596
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	500,697		500,697
Funds at beginning of year (including reserves)	178,836		178,836
Funds at end of year (including reserves)	179,736		179,736
ASSETS			
Fixed Assets			2,254
Investment Assets			305,943
Other Assets			
		Total Assets	308,197
LIABILITIES		Total Liabilities	128,461
NET ASSETS (Total Assets less Total Liabilities)			179,736

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.

**THE ASSOCIATION OF BRITISH ORCHESTRAS
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with and departure from accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable from members for subscriptions and attendance at ABO conferences and events.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 10% to 25% straight line

1.5 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.6 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

1.7 Members' liability

The number of members as 31 March 2016 was 170 (2015: 170) and their liability in the event of a deficiency of assets on the winding up of the company is limited to £1 per member.

2 Operating (loss)/profit	2016	2015
	£	£
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	1,128	1,128
Auditors' remuneration	1,533	1,500
and after crediting:		
Government grants	206,082	505,671
	<u> </u>	<u> </u>

**THE ASSOCIATION OF BRITISH ORCHESTRAS
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016**

3	Investment income	2016	2015
		£	£
	Bank interest	2,049	3,235
		<u>2,049</u>	<u>3,235</u>
		<u><u>2,049</u></u>	<u><u>3,235</u></u>
4	Taxation		
	As the company has mutual trading status for Corporation tax purposes, no tax is charged on the operating profit or loss for the year.		
5	Tangible fixed assets		Fixtures, fittings & equipment £
	Cost		
	At 1 April 2015 & at 31 March 2016		10,029
			<u>10,029</u>
	Depreciation		
	At 1 April 2015		6,647
	Charge for the year		1,128
			<u>7,775</u>
	At 31 March 2016		7,775
			<u>7,775</u>
	Net book value		
	At 31 March 2016		2,254
			<u>2,254</u>
	At 31 March 2015		3,382
			<u><u>3,382</u></u>
6	Debtors	2016	2015
		£	£
	Trade debtors	11,052	24,269
	Other debtors	7	7,964
	Prepayments and accrued income	79,309	44,207
		<u>90,368</u>	<u>76,440</u>
		<u><u>90,368</u></u>	<u><u>76,440</u></u>

**THE ASSOCIATION OF BRITISH ORCHESTRAS
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016**

7 Pension costs

Defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund.

	2016	2015
	£	£
Contributions payable by the company for the year	10,397	9,657

8 Creditors: amounts falling due within one year

	2016	2015
	£	£
Trade creditors	35,585	53,626
Taxes and social security costs	4,779	7,388
Accruals and deferred income	88,097	16,282
	<u>128,461</u>	<u>77,296</u>

9 Financial commitments

At 31 March 2016 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 March 2017:

	2016	2015
	£	£
Operating leases which expire:		
Between two and five years	29,000	28,500

10 Statement of movements on profit and loss account

	Profit and loss account
	£
Balance at 1 April 2015	178,837
Profit for the year	899
Balance at 31 March 2016	<u>179,736</u>

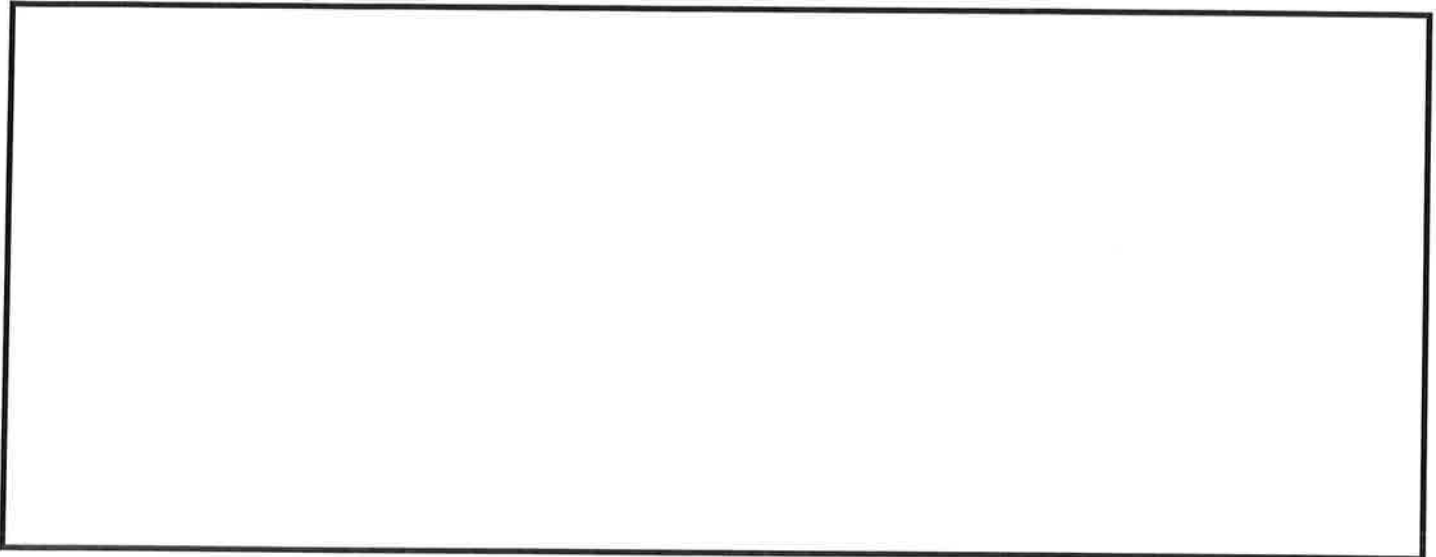
**THE ASSOCIATION OF BRITISH ORCHESTRAS
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016**

11 Related party transactions

During the year the company donated £2,049 to the ABO Trust (2015: £3,235) and the ABO Trust provided grants of £11,600 towards the ABO's education and youth ensembles programme, £10,000 towards management of the Resonate programme and £4,000 towards a pilot leadership programme. The ABO Trust is a charity independent of the Association of British Orchestras but which is involved in assisting the performance of musical works of the highest quality in the UK by orchestras that are members of the Association of British Orchestras. The Chairman and Director of the Association of British Orchestras are ex-officio trustees of the ABO Trust.

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>MARK PEMBERTON</u> Date: <u>12/12/16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>KATHRYN MCDOWELL</u> Date: <u>4/01/17</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/~~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)

AUDITOR'S REPORT (continued)

We have audited the financial statements of The Association Of British Orchestras for the year ended 31 March 2016 set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (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 Directors' Responsibilities Statement set out on pages 1 - 2, the directors 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 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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 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.

Opinion on other matter prescribed by 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 in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

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Signature(s) of auditor or auditors:	<i>Lindeyer Francis Ferguson</i>	
Name(s):	Lindeyer Francis Ferguson Limited	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	North House 198 High Street Tonbridge Kent, TN9 1BE	
Date:	20 September 2016	
Contact name and telephone number:	01732 500250	

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

EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE CERTIFICATION OFFICE

GUIDANCE ON COMPLETION

GENERAL