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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

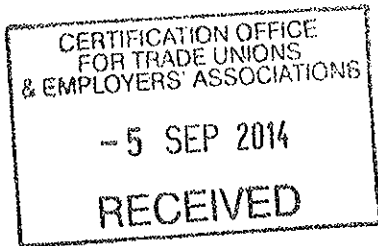
ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

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)

General Secretary:

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

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
22	1			23

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
	NONE		

2012
£

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

← 2013 →

Previous Year		£	£
	INCOME		
30,600	From Members	Subscriptions, levies, etc	30,000
	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)	
	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) <i>Charge for Attendance at meetings</i> <i>CFA Privilege Proceeds</i>	1,650
1,625			
500			500
<u>32,725</u>		TOTAL INCOME	32,150
	EXPENDITURE		
	Administrative expenses	Remuneration and expenses of staff Occupancy costs Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify) <i>Promotional and website</i> <i>auditors fees</i>	20,000 1,220 112 1,422 500
15,000			
1,411			
644			
114			
300			
490			
	Other charges	Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses (Travel) Miscellaneous (specify) <i>Courses</i>	144 16,760 1,803 2,910 190
140			
5,025			
1,927			
2,025			
125			
	Taxation		
<u>200,320</u>		TOTAL EXPENDITURE	40,625
<u>4,451</u>		Surplus/Deficit for year	(8,475)
<u>17,905</u>		Amount of fund at beginning of year	23,356
23,356		Amount of fund at end of year	14,881

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)		

2012

BALANCE SHEET AS AT [31 December 2013]
(see notes 19 and 20)

2013

Previous Year		£	£
2012	Fixed Assets (as at page 11)		144
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		32,000
30,260	Sundry debtors		11,270
955	Cash at bank and in hand		
	Stocks of goods		
	Others (specify)		
	Total of other		43,974
39,215	assets		
40,123		TOTAL ASSETS	44,118
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Revaluation Reserve	
	Liabilities		25,261
13,522	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
500	Accrued expenses		500
	Provisions		
2,230	Other liabilities, ✓		2,427
16,247		TOTAL LIABILITIES	29,232
23,256		TOTAL ASSETS	14,881

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		432		432
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:		(144)		(144)
Total to end of period		(144)		(144)
		<hr style="width: 50px; margin: 0 auto;"/>		<hr style="width: 50px; margin: 0 auto;"/>
BOOK AMOUNT at end of period		144		144
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET		144		144

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	30,000		30,000
From Investments			
Other Income (including increases by revaluation of assets)	2,150		2,150
Total Income	32,150		32,150
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	40,625		40,625
Funds at beginning of year (including reserves)	23,356		23,356
Funds at end of year (including reserves)	14,881		14,881
ASSETS			
Fixed Assets			144
Investment Assets			
Other Assets			43,974
		Total Assets	44,118
LIABILITIES		Total Liabilities	29,237
NET ASSETS (Total Assets less Total Liabilities)			14,881

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


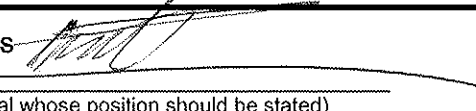
(see notes 37 and 38)

See Attached Accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

<p>Treasurer Secretary's Signature: <u></u></p> <p>Name: <u>R P Rowdall</u></p> <p>Date: <u>10/6/14</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated)</p> <p>Name: <u>BRIAN M AUSTEN</u></p> <p>Date: <u>10/6/14</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	N/A	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

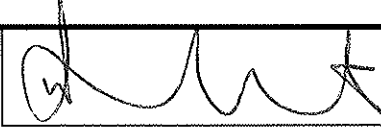
If "No" please explain below.

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 over

AUDITOR'S REPORT (continued)

In Attached .

Signature(s) of auditor or auditors:		
Name(s):	KEITH ROBERTS	
Profession(s) or Calling(s):	FCA	
Address(es):	KEITH ROBERTS LTD COURTFIELD HOUSE PHILIPPS ROAD, MANCHESTER MANCHESTER - M20 2PF	
Date:	15.7.2014.	
Contact name and telephone number:	01254 593516	

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

We have audited the financial statements for the year ended 31st December 2013 on pages 4 to 6. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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 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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the management committee and auditors

As described on page 1, the association's management committee is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the report of the management committee is not consistent with the financial statements, if the association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the report of the management committee and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the management committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the association's affairs as at 31st December 2013 and of its loss for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

A large, stylized handwritten signature in black ink, appearing to read 'Egan Roberts' followed by 'Aut'.

Egan Roberts Limited
Chartered Accountants
and Registered Auditors
Glenfield House
Philips Road
Blackburn
Lancashire
BB1 5PF

Dated:.....1.9.2014.....



FINANCIAL STATEMENTS

**THE ASSOCIATION OF CIRCUS PROPRIETORS
OF GREAT BRITAIN**

FOR THE YEAR ENDED 31 DECEMBER 2013

**Egan Roberts Limited
Glenfield House
Philips Road
Blackburn
Lancashire
BB1 5PF**

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN
REPORT OF THE MANAGEMENT COMMITTEE
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

Financial Reporting Standards now current in the United Kingdom require officers responsible for overseeing the day to day administration of an association's finances to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the surplus or deficiency of the organisation for that period. In preparing those financial statements, the officers are required to:-

- (i) select suitable accounting policies and apply them consistently;
- (ii) make judgements and estimates that are reasonable and prudent; and
- (iii) prepare the financial statements on the going concern basis unless it is inappropriate to that the association will continue to operate.

The officers are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the financial statements comply with the Financial Reporting Standards. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The audited Income and Expenditure Account and Balance Sheet that are attached to this report constitute the final accounts for the year ended 31st December 2013.

Signed on behalf of the Management Committee


.....
R Randall

Date: 7th AUG '14

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

We have audited the financial statements for the year ended 31st December 2013 on pages 4 to 6. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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 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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the management committee and auditors

As described on page 1, the association's management committee is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the report of the management committee is not consistent with the financial statements, if the association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the report of the management committee and consider the implications for our report if we become aware of any apparent misstatements within it.

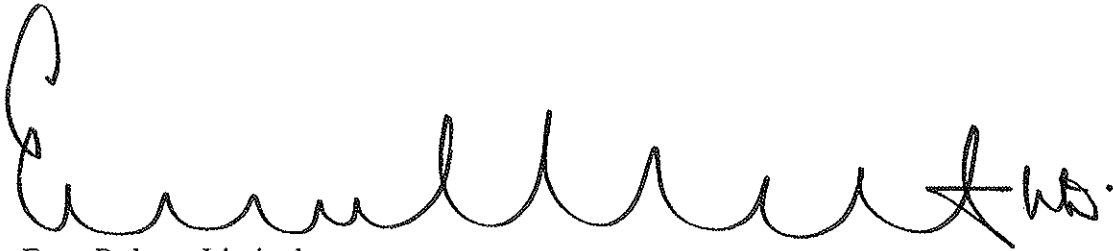
Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the management committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the association's affairs as at 31st December 2013 and of its loss for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

A large, stylized handwritten signature in black ink, appearing to read 'Egan Roberts Limited', is written across the page.

Egan Roberts Limited
Chartered Accountants
and Registered Auditors
Glenfield House
Philips Road
Blackburn
Lancashire
BB1 5PF

Dated:.....1.9.2014.....

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2013


	2013 £	2012 £
Income Received		
Subscriptions	30,000	30,600
Charge For Attendance at Meetings	1,650	1,675
CFA Privilege Proceeds	500	500
	32,150	32,775
 Expenditure		
Secretarial Charges CCS	20,000	15,000
Bad Debt Write Off	11,760	5,925
Cost of Meetings	1,803	1,997
Stationery, Postage and Telephone	1,774	1,411
Travelling Expenses	2,914	2,025
Sundries	118	114
Conference Fees and Sponsorship	190	0
Promotional and Website Costs	1,422	399
Auditors Remuneration	500	490
Other Professional Costs	0	644
Courses	0	175
Depreciation	144	144
	40,625	28,324
Excess/(Deficit) of Income over Expenditure	-8,475	4,451
Retained Surplus/ (Deficit) for the year	-8,475	4,451


THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

BALANCE SHEET AS AT 31 DECEMBER 2013

	2013 £	2012 £
Fixed Assets		
Computer Equipment	144	288
Current Assets		
Debtors and Prepayments	32,000	38,860
Cash at Bank	<u>11,974</u>	<u>955</u>
	43,974	39,815
Current Liabilities		
Creditors : Amounts falling due within one year	<u>29,237</u>	<u>16,747</u>
Net Current Assets	<u>14,737</u>	<u>23,068</u>
Total Assets	<u><u>14,881</u></u>	<u><u>23,356</u></u>
Financed by:-		
General Fund		
Balance Brought forward	23,356	18,905
Surplus/ (Deficit) for the year	<u>-8,475</u>	<u>4,451</u>
Balance carried forward	<u><u>14,881</u></u>	<u><u>23,356</u></u>

Signed on behalf of the Committee of Management


.....R Randall


.....B Austen

Date: 20th Aug '14

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

1. Accounting Policies

Historical Cost Convention

The financial statements are prepared under the historical cost convention which takes no account of the effect of inflation.

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN
SUBSCRIPTIONS RECEIVABLE FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	£	£
Members:		
Circus Fiesta	2,400	2,400
Circus Hilarious	600	1,200
Circus of Horror	1,200	1,200
Starr In The Community	1,200	1,200
Circus World Entertainments	1,200	1,200
Club Chipperfield Circus	600	600
David Duffy	1,200	1,200
The Entertainment Corporation	0	2,400
European Events	2,400	2,400
Extreme Events	2,400	2,400
Exchange Events	1,800	1,800
Gifford's Circus	1,200	1,200
Great Russian Circus	600	600
Happy Productions	1,200	1,200
Jay's Hippodrome	1,200	1,200
John Lawson	1,200	1,200
Planet	2,400	2,400
Tip Top	1,200	1,200
Wookey Hole	600	600
Zippo's Circus	3,000	3,000
Gerry Cottle	2,400	0
	<hr/>	<hr/>
	30,000	30,600
	<hr/>	<hr/>

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

DEBTORS AS AT 31 DECEMBER 2013

	2013	2012
	£	£
Members:		
Bobby Roberts	0	0
Circus Fiesta	7,200	760
Circus Hilarious	1,500	1,500
Circus of Horrors	1,200	1,800
Circus Starr	0	0
Circus World Entertainments	0	600
Club Chipperfield Circus	1,200	2,185
David Duffy	2,000	7,400
European Events	2,400	7,200
Extreme Events	3,600	2,400
Exchange Events	1,800	900
Gifford's Circus	1,200	945
Great Russian Circus	0	900
Happy Productions	0	600
Jay's Hippodrome	1,800	1,200
John Lawson	0	600
Moving Ahead Productions	0	1,290
Planet	0	1,200
Tip Top	600	2,580
Wookey Hole	300	300
Zippo's Circus	2,400	4,500
Gerry Cottle	4,800	0
	<u>32,000</u>	<u>38,860</u>