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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

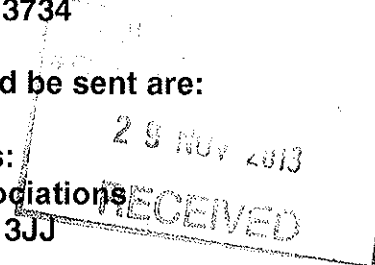
Name of Employers' Association:	<input type="text" value="BACTA"/>
Year ended:	<input type="text" value="30 June 2013"/>
List No:	<input type="text" value="092E"/>
Head or Main Office:	<input type="text" value="3 rd Floor
134-136 Buckingham Palace Road
London
SW1W 9SA"/>
Website address (if available)	<input type="text"/>
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Tick as appropriate)
General Secretary:	<input type="text" value="Leslie Macleod- Miller"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="John Silverstone"/>
Telephone Number:	<input type="text" value="020 7730 6444 / 07989604787"/>
e-mail:	<input type="text" value="johns@bacta.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



BACTA Administrative Details

MANAGEMENT COMMITTEE

S. Hawkins	President	Appointed 20 March 2013
D. Petrie	President	Resigned 20 March 2013
J. Godden	Vice President	Appointed 20 March 2013
C. Hawkins	Vice President	Resigned 20 March 2013
J. Powell	Honorary General Treasurer	
R. Davies	Chairman Division 1	Appointed 21 February 2013
J. Godden	Chairman Division 1	Resigned 21 February 2013
C. Haley	Chairman Division 2	Appointed 20 February 2013
P. Wein	Chairman Division 2	Resigned 20 February 2013
J. Frost	Chairman Division 3	Appointed 21 February 2013
C. Storgides	Chairman Division 3	Resigned 21 February 2013
M. Horwood	Chairman Division 4	Appointed 20 February 2013
A. Boulton	Chairman Division 4	Resigned 20 February 2013

INVESTMENT COMMITTEE

J. Powell	Chairman & Trustee of Investment Fund
N. Chinn	
D. Petrie	
T. Batstone	
J. Thomas	
S. Thomas	
J. Bollom	
L. MacLeod-Miller	Chief Executive

TRUSTEES

J. Thomas
J. Bollom

SECRETARIAT

L. MacLeod-Miller Chief Executive

REGISTERED OFFICE

134-136 Buckingham Palace Road
London
SW1W 9SA

AUDITORS

Kingston Smith LLP
Devonshire House
60 Goswell Road
London
EC1M 7AD

BACTA

Administrative Details

MANAGEMENT COMMITTEE

S. Hawkins	President	Appointed 20 March 2013
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J. Godden	Vice President	Appointed 20 March 2013
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R. Davies	Chairman Division 1	Appointed 21 February 2013
J. Godden	Chairman Division 1	Resigned 21 February 2013
C. Haley	Chairman Division 2	Appointed 20 February 2013
P. Weir	Chairman Division 2	Resigned 20 February 2013
J. Frost	Chairman Division 3	Appointed 21 February 2013
G. Stergides	Chairman Division 3	Resigned 21 February 2013
M. Horwood	Chairman Division 4	Appointed 20 February 2013
A. Boulton	Chairman Division 4	Resigned 20 February 2013

INVESTMENT COMMITTEE

J. Powell	Chairman & Trustee of Investment Fund
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J. Bollom	
L. MacLeod-Miller	Chief Executive

TRUSTEES

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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
464	4	0	0	468

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	D Petrie	S Hawkins	20 March 2013
Vice President	S Hawkins	J Godden	20 March 2013
Chairman Division 1	J Godden	R Davies	21 February 2013
Chairman Division 2	P Weir	C Haley	20 February 2013
Chairman Division 3	G Stergides	J Frost	21 February 2013
Chairman Division 4	A Boulton	M Horwood	20 February 2013

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 30 June 2013

(see notes 19 and 20)

Previous Year Restated		£	£
2,520,182	Fixed Assets (as at page 11)		2,519,389
	Investments (as per analysis on page 13)		
75	Quoted (Market value £ 229)	75	
26,330,994	Unquoted	27,334,297	
	Total Investments		27,334,372
	Other Assets		
197,723	Sundry debtors	356,391	
403,970	Cash at bank and in hand	875,386	
-	Stocks of goods	-	
-	Others (specify)	-	
	Total of other assets		1,231,777
29,452,944		TOTAL ASSETS	31,085,538
12,161,659	Revenue Account Balance	12,395,068	
(822,484)	Revaluation Reserve- Property	(822,484)	
1,076,326	Revaluation Reserve-Investments	2,029,614	13,602,198
	Liabilities		
16,596,454	Loans	17,048,958	
-	Bank overdraft	-	
16,682	Tax payable	17,602	
71,817	Sundry creditors	60,329	
351,490	Accrued expenses	355,451	
	Provisions		
1,000	Other liabilities	1,000	17,483,340
29,452,944		TOTAL LIABILITIES	31,085,538
29,452,944		TOTAL ASSETS	31,085,538

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period	2,500,000	17,761	24,545	2,542,306
Additions during period	-	12,095	-	12,095
Less: Disposals during period	-	(10,790)	-	(10,790)
Less: DEPRECIATION:	-	(7,532)	(16,690)	(24,222)
Total to end of period	2,500,000	11,534	7,855	2,519,389
BOOK AMOUNT at end of period				
Freehold	2,500,000			
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET	2,500,000	11,534	7,855	2,519,389

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
QUOTED	British Government & British Government Guaranteed Securities £250 3.5% War Loan Stock	75
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	75
	*Market Value of Quoted Investments	229
UNQUOTED	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	Investment in subsidiary holdings	14,599,000
	Investment in Preference Shares ATE Ltd	1,000
	Funds under Management –At Market valuation	12,734,297
TOTAL UNQUOTED (as Balance Sheet)	27,334,297	
*Market Value of Unquoted Investments	12,734,297	

* 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 BACTA Limited EUROPEAN AMUSEMENT & GAMING EXPO LTD	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 05324554 06880155		
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	501,477		501,477
From Investments	615,376		615,376
Other Income (including increases by revaluation of assets)	1,227,523		1,227,523
Total Income	2,344,376		2,344,376
EXPENDITURE			
From Revenue A/c (including decreases by revaluation of assets) Not in Revenue A/c	1,157,679		1,157,679
Total Expenditure	1,157,679		1,157,679
Funds at beginning of year (including reserves)	12,415,501		12,415,501
Funds at end of year (including reserves)	13,602,198		13,602,198
ASSETS			
Fixed Assets			19,389
Investment Assets			29,834,372
Other Assets			1,231,777
		Total Assets	31,085,538
LIABILITIES		Total Liabilities	17,483,340
NET ASSETS (Total Assets less Total Liabilities)			13,602,198

NOTES TO THE ACCOUNTS

(see note 36)

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

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page below the instructions.

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013

1 Accounting Policies

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Investment properties

Investment properties are included in the financial statements at open market value based on the latest valuation carried out by the Management Committee.

Funds Under Management

Funds Under Management, within Fixed asset investments, are included in the financial statements at market value.

Depreciation and diminution in value of fixed assets

Tangible fixed assets are written off over their estimated useful economic lives at the following annual rates:

Long leasehold	2% per annum straight line
Building improvements	10% to 20% per annum straight line
Motor vehicles	33% per annum straight line
Fixtures and fittings	20% per annum straight line
Computer equipment	33% per annum straight line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Subscriptions

Subscriptions are accounted for on the accruals basis.

Other income

Other incomes are accounted for on the accruals basis.

Pension contributions

The Association makes contributions to the personal pension schemes of employees, whose assets are maintained separately from the Association.

Group accounts

The financial statements present information about the Association as an individual undertaking and not about its group. The Association and its subsidiary undertakings comprise a small-sized group. The Association has therefore taken advantage of the exemptions provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Statement of cash flows

The Association 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 the size of a small company.

Operating lease rentals

Costs under operating leases are charged to the Income and Expenditure Account in the year to which they relate.

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

1 Accounting Policies (Continued)

Deferred Tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

- Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.
- Deferred tax assets are recognised only to the extent that the Management Committee consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Amedis Project

BACTA receives royalty income from a licensing agreement in place for The Amedis project which is a business communication standard for the amusement and leisure machine industry run on behalf of BACTA members.

3 Taxation

	Year ended 30 June 2013 £	Year ended 30 June 2012 £
(a) Analysis of charge for the period		
<i>Current tax:</i>		
United Kingdom Corporation Tax	-	-
Group Relief recoverable	(42,050)	-
Adjustments in respect of prior years	(64,127)	-
 Total current tax	 106,177	 -
<i>Deferred tax:</i>		
Origination and reversal of timing differences	-	-
 Taxation charge for period	 <u>106,177</u>	 <u>-</u>

Taxation losses of £206,630 (2012: £Nil) with a corporation tax effect of £42,050 (2012: £Nil) have been surrendered to two subsidiary companies at a cost of 20p - 23.75p per pound (2012: 24p per pound) of surrendered loss.

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

3 Taxation (Continued)

	Year ended 30 June 2013 £	Year ended 30 June 2012 £
(b) Factors affecting the tax charge for the Profit before tax	<u>127,232</u>	<u>32,650</u>
Profit multiplied by the standard rate of corporation tax in the UK of 23% (2012: 24%)	(29,263)	(7,836)
Effects of:		
Disallowed expenses and non-taxable income	(28,475)	(97,964)
Excess (capital allowances) / depreciation	(1,653)	886
Group relief	47,525	-
Losses carried forward	<u>11,866</u>	<u>104,914</u>
	<u>-</u>	<u>-</u>

(c) Deferred tax

No recognition has been made of the deferred tax asset relating to losses carried forward of approximately £5.3m (2012: £5.5m) with a corporation tax effect of approximately £1.2m (2012: £1.3m) following the accounting policies in note 1.

No recognition has been made of the deferred tax asset relating to excess capital allowances of £3,900 (2012: £5,407) due to the amounts being immaterial.

4 Tangible Fixed Assets

	Fixtures and Fittings £	Motor Vehicles £	Fixed Assets Total £
Cost:			
At 1 July 2012	17,761	24,545	42,306
Additions	12,095	-	12,095
Disposals	<u>(10,790)</u>	<u>-</u>	<u>(10,790)</u>
At 30 June 2013	<u>19,066</u>	<u>24,545</u>	<u>43,611</u>
Depreciation:			
At 1 July 2012	13,607	8,517	22,124
Disposals	(10,790)	-	(10,790)
Charge for the year	<u>4,715</u>	<u>8,173</u>	<u>12,888</u>
At 30 June 2013	<u>7,532</u>	<u>16,690</u>	<u>24,222</u>
Net book value:			
At 30 June 2013	<u>11,534</u>	<u>7,855</u>	<u>19,389</u>
At 30 June 2012	<u>4,154</u>	<u>16,028</u>	<u>20,182</u>

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

5 Tangible Fixed Assets (Continued)

	Investment Property £
Valuation At 1 July 2012 and at 30 June 2013	<u><u>2,500,000</u></u>

The historical cost of this property is £2,697,691.

The carrying value of the investment property as at 30 June 2013 was considered by the Management Committee and believed to be an appropriate representation of open market value, based on information provided by the valuer, involved with renegotiating the rent with the current tenant, in the previous year.

6 Fixed asset investments

	30 June 2013 £	30 June 2012 £
£250 3.5% War loan stock Cost	75	75
Market value as at 30 June 2013 was £229 (2012: £237)		
Funds Under Management (See below for details) Market value as at 30 June 2013	12,734,297	11,730,994
Investment in subsidiary undertaking, BACTA Ltd	14,599,000	14,599,000
Investment in Preference Shares, ATE Ltd	<u>1,000</u>	<u>1,000</u>
Total investments at book value	<u><u>27,334,372</u></u>	<u><u>26,331,069</u></u>

The Investment Committee has ring fenced £10 million to be retained on a long-term basis to ensure the ongoing viability of BACTA.

BACTA holds 49% of the preference share capital of ATE (Amusement Trades Exhibitions Limited) with an estimated market value of £1,000.

Note 13 includes details of the subsidiary undertakings BACTA Limited and European Amusement & Gaming Expo Ltd.

7 Debtors

	30 June 2013 £	30 June 2012 £
Due within one year:		
Trade debtors	83,205	17,667
Other debtors	93,270	72,378
VAT	5,370	18,209
Prepayments and accrued income	84,399	74,883
European Amusement & Gaming Expo Ltd (Note 13)	89,803	-
BACTA Charitable Trust (note 13)	<u>344</u>	<u>14,586</u>
	<u><u>356,391</u></u>	<u><u>197,723</u></u>

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

8 Creditors: Amounts falling due within one year	30 June 2013	30 June 2012
	£	£
Building bonds	1,000	1,000
Trade creditors	60,329	71,817
Other taxes and social security	17,602	16,682
Others Creditors, accruals and deferred income	<u>355,451</u>	<u>351,490</u>
	<u>434,382</u>	<u>440,989</u>

9 Creditors: Amounts falling due after one year	30 June 2013	30 June 2012
	£	£
Amounts owing to group undertakings	<u>17,048,958</u>	<u>16,596,454</u>

10 General Fund	30 June 2013	30 June 2012
	£	£
Balance at 1 July 2012	12,161,659	12,129,009
Surplus for the year	<u>233,409</u>	<u>32,650</u>
Balance at 30 June 2013	<u>12,395,068</u>	<u>12,161,659</u>

11 Revaluation Reserve	30 June 2013	30 June 2012
	£	£
Balance at 1 July 2012	253,842	811,983
Revaluation in the year	<u>953,288</u>	<u>(558,141)</u>
Balance at 30 June 2013	<u>1,207,130</u>	<u>253,842</u>

12 Summary of remuneration and benefits provided

Chief Executive

The Chief Executive received total salary of £172,517 (2012: £167,486) plus pension and other benefits of £18,803 (2012: £18,132).

Management Committee

The members of the Management Committee do not receive any salary or any benefits from the Association.

A monthly average of 12 staff was employed by the Association during the year.

BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

13 Subsidiary undertakings

BACTA Limited

The entire share capital of BACTA Limited a company registered in England & Wales, of 14,599,001 ordinary shares of £1, is held in trust on behalf of BACTA.

The following transactions took place between the BACTA and BACTA Ltd during the period 1 July 2012 and 30 June 2013:

116,482 charged on the outstanding loan from BACTA Ltd to BACTA.

* Group relief granted from BACTA to BACTA Ltd at a cost to BACTA Ltd of £47,140 (2012: £Nil).

The total amount owed by BACTA to BACTA Ltd at 30 June 2013 was £17,048,958 (2012: £16,596,454).

* Recharge of expenses and costs of £3,518 (2012: £3,415) incurred by BACTA on BACTA Ltd's behalf.

The audited financial statements for the period ended 30 June 2013 of BACTA Limited include:

	30 June 2013 £
Aggregate of share capital and reserves	17,088,149
Profit after tax for the period to 30 June 2013	91,639

European Amusement & Gaming Expo Ltd

The entire share capital of European Amusement and Gaming Expo Ltd (EAG Ltd), a company registered in England and Wales, of 1 ordinary share of £1 is held by Trustees on behalf of BACTA.

EAG Ltd was incorporated on the 17 April 2009 and was set up to organise commercial trade exhibitions within the area of expertise of BACTA.

The following transactions took place between the BACTA and EAG Ltd during the period 1 July 2012 and 30 June 2013:

* Recharge of expenses and costs of £480 (2012: £1,788) incurred by BACTA on EAG Ltd's behalf.

* Recharge of expenses and costs of £9,276 (2012: £9,849) incurred by EAG Ltd on BACTA's behalf.

* Group relief granted from BACTA to EAG at a cost to EAG of £39,803 (2012: £Nil)

The total amount owed by EAG Ltd to BACTA at 30 June 2013 was £89,803 (2012: £Nil).

The audited financial statements for the period ended 30 June 2013 of EAG include:

	30 June 2013 £
Aggregate of share capital and reserves	166,782
Profit after tax for the period to 30 June 2013	72,760

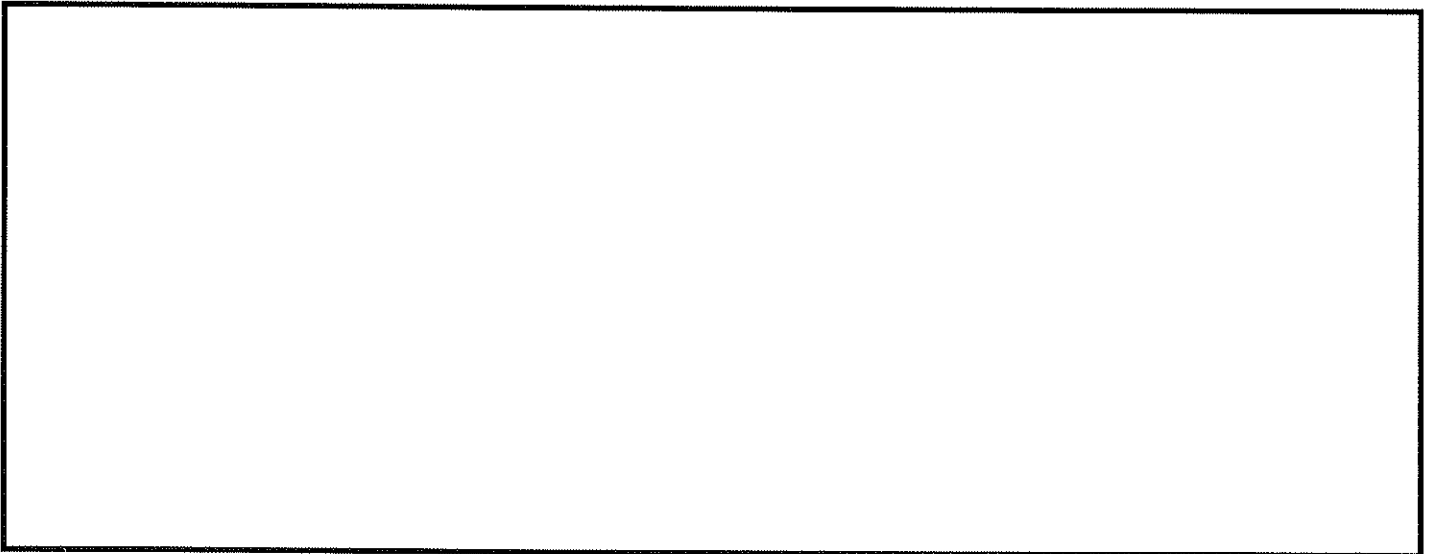
BACTA
Notes to the Financial Statements
For the year ended 30 June 2013 (Continued)

14 Related parties

BACTA Charitable Trust is considered to be a related party of BACTA as they share administrative staff and management and a number of BACTA Officers are also Trustees of BACTA Charitable Trust. At 30 June 2013 the Trust owed the Association £344 (2012: £14,586).

ACCOUNTING POLICIES

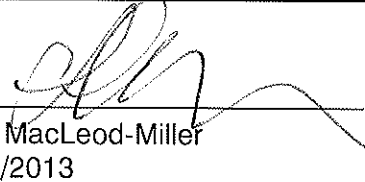
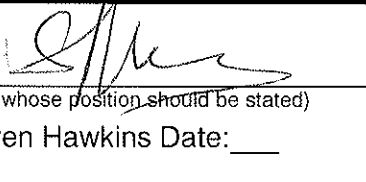
(see notes 37 and 38)



SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: Leslie MacLeod-Miller Date: 28/11/2013	President's Signature:  (or other official whose position should be stated) Name: Steven Hawkins Date: 28/11/2013
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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)

BACTA

Independent Auditors' Report to the Members of BACTA

We have audited the financial statements of BACTA for the year ended 30 June 2013 which comprise the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association's members, as a body. Our audit work has been undertaken for no purpose other than to draw to the attention of the Association's members those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the Association and Association's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of General Treasurer and auditors

As explained more fully in the Statement of the Responsibilities of the General Treasurer, the General Treasurer is 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

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 Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Management Committee; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Report of the Management Committee 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 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 30 June 2013 and of its net income for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

In our opinion the information given in the Report of the Management Committee is consistent with the financial statements.

K.S.M. L.A. LLP

Kingston Smith LLP
Chartered Accountants and Registered Auditors

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: 28/11/2013

AUDITOR'S REPORT (continued)

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Signature(s) of auditor or auditors:		
Name(s):		
Profession(s) or Calling(s):		
Address(es):		
Date:		
Contact name and telephone number:	NEIL FINLAYSON 0207 566 4000	

SEE
ATTACHED

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