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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:

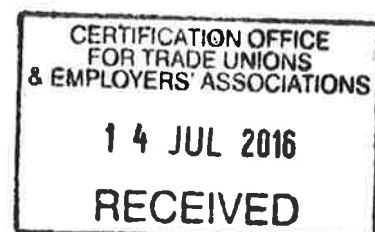
e-mail:

**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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ**

**For Employers' Associations based in Scotland:  
Certification Office for Trade Unions and Employers' Associations**



**Association of Circus Proprietors of Great Britain**

**List of Officers at 31<sup>st</sup> December 2015**

Chairman                      Mr M Burton

Treasurer                     Mr R P Randall

Secretary                     Mr F Watson



# 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			17

## 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		£	£
	<b>INCOME</b>		
28,333	From Members                      Subscriptions, levies, etc		21,000
	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income            Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Attendance at meetings CFA privilege proceeds Other		2,470 400 500
1,617 900			
30,850	<b>TOTAL INCOME</b>		24,370
	<b>EXPENDITURE</b>		
	Administrative expenses		
7,766	Remuneration and expenses of staff		13,500
599	Occupancy costs		
	Printing, Stationery, Post		3,424
	Telephones		
5,296	Legal and Professional fees		920
1,570	Miscellaneous (specify) Audit & accounts		720
	Misc		130
3,113	Promotion		1,676
	Other charges            Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify)		6,030 2,365
144 11,233			
2,091			
	Taxation		
31,812	<b>TOTAL EXPENDITURE</b>		28,765
(962)	Surplus/Deficit for year		(4,395)
14,881	Amount of fund at beginning of year		13,919
13,919	Amount of fund at end of year		9,524

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 2</b>		<b>Fund Account</b>	
<b>Name of account:</b>		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

<b>ACCOUNT 3</b>		<b>Fund Account</b>	
<b>Name of account:</b>		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

<b>ACCOUNT 5</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
		<b>Total Expenditure</b>	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 6		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

ACCOUNT 7		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	



## BALANCE SHEET AS AT 31 December 2015

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at page 11)		
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
6,850	Sundry debtors		1,000
16,976	Cash at bank and in hand		14,124
	Stocks of goods		
	Others (specify)		
23,826	<b>Total of other</b>		15,124
	<b>assets</b>		
23,826		<b>TOTAL ASSETS</b>	15,124
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
3,420	Sundry creditors		120
720	Accrued expenses		4,440
	Provisions		
5,767	Other liabilities		1,040
9,907		<b>TOTAL LIABILITIES</b>	5,600
13,919		<b>TOTAL ASSETS</b>	9,524

# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period				
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:				
Total to end of period				
<b>BOOK AMOUNT at end of period</b>				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>				

# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<b>QUOTED</b>	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Unquoted Investments	

\* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 23 to 25)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	NO
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>INCORPORATED EMPLOYERS' ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the association's name</b>		YES	NO
If NO, please state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>		YES	NO
If NO, state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	24,370		24,370
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	24,370		24,370
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	28,765		28,765
<b>Funds at beginning of year</b> (including reserves)	13,919		13,919
<b>Funds at end of year</b> (including reserves)	9,524		9,524
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			15,124
		<b>Total Assets</b>	15,124
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	5,600
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			9,524

# 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

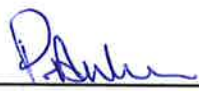
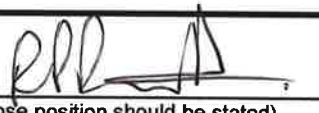
(see notes 37 and 38)

See attached accounts

## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

**including the accounts and balance sheet contained in the return.**

Secretary's Signature: <u></u> Name: <u>Paul Archer</u> Date: <u>28/06/16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>Treasurer Russ Randelle RANDALL</u> Date: <u>28/06/16</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)

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  
Amplevine House  
Dukes Road  
Southampton SO14 0ST

Date:

13 July 2016.

Contact name and telephone number:

Ian Richardson  
02380232306

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 2015**

## **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: 4<sup>th</sup> July 2016

## **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 2015 on pages three to five. 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 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](http://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 2015 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  
Amplevine House  
Dukes Road  
Southampton  
SO14 0ST

Date: 13<sup>th</sup> July 2016

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

**Income & Expenditure Account  
for the year ended 31st December 2015**

	2015		2014	
	£	£	£	£
<b>Income received</b>				
Subscriptions		21,000		28,333
Charge for attendance at meetings		2,470		1,617
CFA Privilege Proceeds		400		900
Other income		500		-
		<u>24,370</u>		<u>30,850</u>
<b>Expenditure</b>				
Secretarial charges	13,500		7,766	
Bad debt write off	6,030		11,233	
Cost of meetings	2,365		2,091	
Stationery, postage & telephone	3,424		599	
Sundries	130		-	
Promotional & website costs	1,676		3,113	
Accountancy & audit	720		1,570	
Other professional costs	920		5,296	
Depreciation	-		144	
		<u>28,765</u>		<u>31,812</u>
Deficit for the year		<u>(4,395)</u>		<u>(962)</u>
<b>Retained deficit for the year</b>		<u>(4,395)</u>		<u>(962)</u>

The notes form part of these financial statements

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

**Balance Sheet  
31st December 2015**

	Notes	2015 £	£	2014 £	£
<b>CURRENT ASSETS</b>					
Debtors	2	1,000		6,850	
Cash at bank and in hand		<u>14,124</u>		<u>16,976</u>	
		15,124		23,826	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>5,600</u>		<u>9,907</u>	
<b>NET CURRENT ASSETS</b>			9,524		13,919
<b>NET ASSETS</b>			<u>9,524</u>		<u>13,919</u>
<b>GENERAL FUND</b>					
Balance brought forward			13,919		14,881
Deficit for the year			<u>(4,395)</u>		<u>(962)</u>
Balance carried forward			<u>9,524</u>		<u>13,919</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Management Committee on 4<sup>th</sup> July 2016 and were signed on its behalf by:

M Burton

R 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 2015

### 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 January 2015).

#### 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. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade debtors	<u>1,000</u>	<u>6,850</u>
	<u>1,000</u>	<u>6,850</u>

### 3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	120	3,420
Taxation and social security	1,040	5,767
Other creditors	<u>4,440</u>	<u>720</u>
	<u>5,600</u>	<u>9,907</u>