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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:

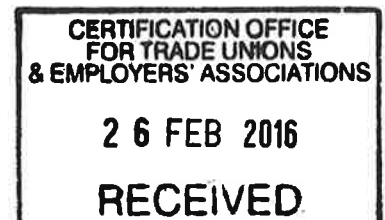
e-mail:

**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  
Melrose House, 69a George Street, Edinburgh EH2 2JG



## THE SHOWMEN'S GUILD OF GREAT BRITAIN

## LIST OF OFFICERS IN POST

AS AT 30 SEPTEMBER 2015

<u>Name of Officer</u>	<u>Position</u>
Mr D Wallis	President / Assistant Treasurer
Mr J C Culine MBE	Senior Vice President
Mr P Paris	Junior Vice President
Mr J J Williams	Treasurer
Mr R R C Henderson	Past President
Mr A A Ayers	Past President
Mr E Johnson	Past President
Mr J J Williams	Past President
Mr W Whitelegg	Past President
Mr C Noble	Past President
Mr G Cooke	Sergeant-at-Arms
Mr A A K Miller	General Secretary
Mrs M Boughton	Assistant General Secretary

# 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
<b>3,808</b>	-	-	-	<b>3,808</b>

## 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
<b>NO CHANGES</b>			

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

2014	<u>Year Ended 30<sup>th</sup> September 2015</u>		£	£
	<b>INCOME</b>			
<b>831,430</b>	From Members	Subscriptions, levies, etc	<b>849,485</b>	
<b>231</b>	Investment income	Interest and dividends (gross)	<b>1,291</b>	
<b>3,258</b>		Bank interest (gross)	<b>1,973</b>	
<b>381</b>		Other (unquoted investments)	<b>56</b>	
<b>835,300</b>				<b>852,805</b>
<b>1,362,819</b>	Other income	Rents received	<b>1,366,734</b>	
<b>307,524</b>		Insurance commission	<b>305,867</b>	
<b>-</b>		Consultancy fees	<b>-</b>	
<b>-</b>		Publications/Seminars	<b>-</b>	
<b>168,596</b>		Miscellaneous receipts (appendix 4, note1)	<b>164,568</b>	
<b>1,838,939</b>				<b>1,837,169</b>
<b>2,674,239</b>		<b>TOTAL INCOME</b>		<b>2,689,974</b>
	<b>EXPENDITURE</b>			
	Administrative expenses			
<b>457,940</b>		Remuneration and expenses of staff	<b>454,983</b>	
<b>93,649</b>		Occupancy costs	<b>71,640</b>	
<b>71,730</b>		Printing, Stationery, Post and Telephone	<b>74,860</b>	
<b>106,167</b>		Legal and Professional fees	<b>158,364</b>	
<b>141,617</b>		Miscellaneous (appendix 4, note 2)	<b>133,309</b>	
<b>871,103</b>				<b>893,156</b>
<b>10,724</b>	Other charges	Bank charges	<b>10,563</b>	
<b>25,570</b>		Depreciation	<b>25,065</b>	
<b>9,738</b>		Sums written off	<b>3,129</b>	
<b>(10,508)</b>		Consolidation adjustment (appendix 2, note11)	<b>(5,837)</b>	
<b>1,213</b>		Affiliation fees	<b>2,820</b>	
<b>118,780</b>		Donations	<b>131,497</b>	
<b>227,802</b>		Conference and meeting fees	<b>208,322</b>	
<b>1,188,046</b>		Miscellaneous (appendix 4, note3)	<b>1,317,506</b>	
<b>1,571,365</b>				<b>1,693,065</b>
<b>3,994</b>	Taxation			<b>5,007</b>
<b>2,446,462</b>		<b>TOTAL EXPENDITURE</b>		<b>2,591,228</b>
<b>227,777</b>		Surplus/(Deficit) for year		<b>98,746</b>
<b>3,962,499</b>		Amount of fund at beginning of year		<b>4,190,276</b>
<b>4,190,276</b>		Amount of fund at end of year		<b>4,289,022</b>

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 2</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 3</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)

<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)

<b>ACCOUNT 6</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 7</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)	

**BALANCE SHEET AS AT 30<sup>th</sup> SEPTEMBER 2015**  
(see notes 19 and 20)

2014		£	£
3,179,736	<b>Fixed Assets</b> (as at page 8)		3,180,506
	<b>Investments</b> (as per analysis on page 9)		
6,071	Quoted (Market value £5,681)	5,681	
-	Unquoted	-	
6,071	<b>Total Investments</b>		5,681
	<b>Other Assets</b>		
393,084	Sundry debtors	431,871	
2,569,955	Cash at bank and in hand	2,671,595	
1,399	Stocks of goods	1,313	
2,964,438	<b>Total of other assets</b>		3,104,779
6,150,245	<b>TOTAL ASSETS</b>		6,290,966
	<b>Funds</b>		
4,190,276	General Fund	4,289,022	
	<u>Revaluation Reserves</u>		
1,530,142	Property Revaluation Reserve (appendix 2, note 7)	1,530,142	
22,329	Officers Chains Revaluation Reserve (appendix 2, note 7)	22,329	
5,742,747			5,841,493
	<b>Liabilities</b>		
99,208	Loans (appendix 2, note 5)	85,955	
1,061	Finance Leases (appendix 2, note 6)	758	
4,071	Tax payable	5,549	
299,608	Sundry creditors and accruals	353,661	
3,550	Loans to members	3,550	
407,498			449,473
6,150,245	<b>TOTAL LIABILITIES</b>		6,290,966



# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Chains of Office	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	3,301,803	190,905	119,821	3,612,529
Additions during period	7,860	12,018	120	19,998
Revaluation during the period	-	-	-	-
Revaluation - reversal due to all assets in the same class not being revalued	-	-	-	-
Disposals during period	-	(24,919)	-	(24,919)
	<b>3,309,663</b>	<b>178,004</b>	<b>119,941</b>	<b>3,607,608</b>
<b>Less: DEPRECIATION:</b>				
At start of period	167,447	176,339	89,007	432,793
Charge for the period	17,888	4,611	2,566	25,065
Eliminated on revaluations in period	-	-	-	-
Eliminated on disposals	-	(24,919)	-	(24,919)
Consolidation Adjustment (app 2, note 11)	(5,837)	-	-	(5,837)
	<b>179,498</b>	<b>156,031</b>	<b>91,573</b>	<b>427,102</b>
<b>BOOK AMOUNT at end of period</b>	<b>3,130,165</b>	<b>21,973</b>	<b>28,368</b>	<b>3,180,506</b>
Freehold	3,130,165			
Leasehold (50 or more years unexpired)	-			
Leasehold (less than 50 years unexpired)	-			
<b>AS BALANCE SHEET</b>	<b>3,130,165</b>	<b>21,973</b>	<b>28,368</b>	<b>3,180,506</b>

# ANALYSIS OF INVESTMENTS

(see note 22)

2014		Other Funds £	
<b>QUOTED</b>	British Government & British Government Guaranteed Securities		
	British Municipal and County Securities		
	Other quoted securities (to be specified)		
	<b>6,071</b>	<b>Standard Life Ordinary Shares</b>	<b>5,681</b>
	<b>6,071</b>	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>5,681</b>
	<b>6,071</b>	<b>*Market Value of Quoted Investments</b>	<b>5,681</b>
<b>UNQUOTED</b>	British Government Securities		
	British Municipal and County Securities		
	Mortgages		
	Other unquoted securities (to be specified)		
		<b>TOTAL QUOTED (as Balance Sheet)</b>	
	<b>*Market Value of Unquoted Investments</b>		

\* 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 <input checked="" type="checkbox"/>
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	849,485	-	849,485
From Investments	3,320	-	3,320
Other Income (including increases by revaluation of assets)	1,837,169	-	1,837,169
<b>Total Income</b>	<b>2,689,974</b>	<b>-</b>	<b>2,689,974</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>2,591,228</b>	<b>-</b>	<b>2,591,228</b>
<b>Funds at beginning of year</b> (including reserves)	<b>5,742,747</b>	<b>-</b>	<b>5,742,747</b>
<b>Funds at end of year</b> (including reserves)	<b>5,841,493</b>	<b>-</b>	<b>5,841,493</b>
<b>ASSETS</b>			
Fixed Assets			3,180,506
Investment Assets			5,681
Other Assets			3,104,779
		<b>Total Assets</b>	<b>6,290,966</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>449,473</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>5,841,493</b>

# 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 APPENDICES 1, 2 and 4

# ACCOUNTING POLICIES

(see notes 37 and 38)

**SEE APPENDIX 2, NOTE 1**

## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

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

Secretary's Signature: <u>          <i>K Miller</i>          </u>  Name: <b>A A K Miller (ACIB)</b>  Date: <b>15 February 2016</b>	Chairman's Signature: <u>          <i>M Boughton</i>          </u> (or other official whose position should be stated)  Name: <b>Mrs M Boughton (Assistant General Secretary)</b>  Date: <b>15 February 2016</b>
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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

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

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

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)

Signature(s):



Name(s);

**Lee Daley**

Profession (s) or calling (s):

**ACA FCCA**

Address(es):

**THP Limited  
Chartered Accountants  
and Statutory Auditors  
Turnbull House  
226 Mulgrave Road  
Cheam, Sutton,  
Surrey SM2 6JT**

Date:

**15 February 2015**

Contact name and telephone number:

**020 8652 1070**

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 SHOWMEN'S GUILD OF GREAT BRITAIN**

**Statement of Committee Members' Responsibilities**

**Financial Statements for the Year Ended 30 September 2015**

The Committee members are responsible for the preparation of financial statements in accordance with the Rules of the Showmen's Guild of Great Britain and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

In preparing these financial statements the Committee members are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Showmen's Guild of Great Britain will continue in business.

The Committee members are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Showmen's Guild of Great Britain and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended). They are also responsible for safeguarding the assets of the Showmen's Guild of Great Britain and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the committee are aware, there is no relevant audit information of which the Showmen's Guild of Great Britain's auditors are unaware, and the committee has taken all the steps that they ought to have taken as a committee in order to make themselves aware of any relevant audit information and to establish that the Showmen's Guild of Great Britain's auditors are aware of that information.

**AUDITORS**

The auditors, THP Limited, will be proposed for re-appointment in accordance with Guild Rules at Central Council.

**ON BEHALF OF THE COMMITTEE**



**A A K Miller**  
**General Secretary**

**15 February 2016**

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

**1 Accounting policies****Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and include the results of the Guild's activities, all of which are continuing.

The Guild 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 a small entity.

**Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following bases: -

Freehold buildings (own use)	-	2% straight line basis
Fixtures and fittings	-	20% straight line basis
Chains of Office	-	5% straight line basis

Freehold land is not depreciated

**Income and expenditure**

- (1) Income is accounted for on a receivable basis  
(2) Expenditure is accounted for on an accruals basis

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Leasing commitments**

Assets obtained under finance leases are capitalised in the balance sheet and depreciated over their estimated useful life. The interest element of these obligations is charged to the income and expenditure account over the relevant period.

**Freehold land and buildings – Investment Properties**

Investment properties are included in the accounts at current valuation. No depreciation is provided in respect of these properties. Any surpluses arising are transferred to a revaluation reserve.

**2 Taxation**

Corporation tax is charged on investment income and interest received at 20% (2014: 20%).

**3 Officials honoraria and salaries**

	2015	2014
	£	£
President	6,020	4,000
General Secretary	69,772	69,772
Senior Vice President	4,954	3,775
Junior Vice President	3,695	3,270
Treasurer	2,162	1,460
Employers National Insurance	10,601	10,022
	<u>£97,204</u>	<u>£92,299</u>

## THE SHOWMEN'S GUILD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2015 (CONTINUED)

## 4 Freehold properties

Freehold properties are analysed as follows:

Section	Section Accounts Net Book Value	Open Market value	Original cost	Valuer
<b>Investment Properties</b>				
London	590,000	590,000	22,265	Internal Official
Derby and Notts	150,000	150,000	50,975	Internal Official
Western	521,373	521,373	421,023	Internal Official
Northern	198,483	198,483	198,483	Internal Official
Norwich and Eastern	6,182	6,182	6,182	Internal Official
<b>Total Land</b>	<b>1,466,038</b>	<b>1,466,038</b>	<b>698,928</b>	
<b>Buildings and improvements</b>	<b>1,191,067</b>	<b>1,191,067</b>	<b>652,631</b>	Internal Official
<b>Total Investment Properties</b>	<b>2,657,105</b>	<b>2,657,105</b>	<b>1,351,559</b>	
<b>Freehold land and buildings (own use)</b>	<b>473,060</b>	<b>652,558</b>	<b>341,998</b>	Internal Official
<b>Net Book Value</b>	<b>£3,130,165</b>	<b>£3,309,663</b>	<b>£1,693,557</b>	

There were no professional revaluations on investment properties carried out within the financial year. Internal officials of the Guild concluded that there were no further revaluations necessary.

5 Loans	2015	2014
	£	£
Loan and mortgage - due within 1 year	13,084	13,084
Loan and mortgage - due after 1 year	72,871	86,124
	<b>£85,955</b>	<b>£99,208</b>

There exists a mortgage, provided by HSBC Bank Plc which is secured against the property held at 1a Broad Lane, Yate, Bristol BS37 7LD. Interest is charged at 3.25% over the bank base rate as published from time to time

There also exists an unsecured loan of £35,000 which was advanced in 2014 from Close Brothers which is repayable by monthly instalment over 5 years, 20 instalments had been paid at the balance sheet date.

## THE SHOWMEN'S GUILD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2015 (CONTINUED)

<b>6</b>	<b>Finance lease</b>	<b>2015</b>	<b>2014</b>
		£	£
	Due within 1 year	303	303
	Due after 1 year	455	758
		<hr/>	<hr/>
		<b>£758</b>	<b>£1,061</b>

The lease is secured on the asset being leased

<b>7</b>	<b>Revaluation reserves</b>	<b>Total</b>	<b>Property</b>	<b>Officers Chains</b>
	Balance bought forward 1 October 2014	1,552,471	1,530,142	22,329
		<hr/>	<hr/>	<hr/>
	Balance carried forward 30 September 2015	<b>£1,552,471</b>	<b>£1,530,142</b>	<b>£22,329</b>

**8 Capital Commitments**

The estimated amount for capital expenditure contracted but not provided in these accounts is £Nil (2014:£Nil).

**9 Contingent Liabilities**

There were no such items at the balance sheet date. (2014: None).

**10 Post balance sheet events**

There were no post balance sheet events that warrant disclosure.

**11 Consolidation adjustment**

	<b>Total</b>	<b>Freehold Land, buildings and improvements reclassified as Investment Properties</b>
Balance bought forward 1 October 2014	111,704	111,704
Movement in the year	5,837	5,837
	<hr/>	<hr/>
Balance carried forward 30 September 2015	<b>£117,541</b>	<b>£117,541</b>

The adjustment in respect of the properties is to bring into line the treatment of items currently being depreciated which are at variance with the prescribed treatment of investment properties as set out in SSAP 19 – Investment properties.

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**

**REPORT OF THE AUDITORS MADE IN ACCORDANCE WITH SECTION 36 OF THE  
TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 (AMENDED)**

We have audited the AR27 of The Showmen's Guild of Great Britain on pages 3 to 13 (together with Appendices 2 and 4). The AR27 has been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out in Appendix 2.

This report is made solely to the Guild's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the Guild's members those matters that 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 Guild and the Guild's members as a body, for our audit work, or the opinions we have formed.

**Respective responsibilities of Committee and Auditors**

The committee members' are responsible for the preparation of financial statements and AR27 in accordance with the Rules of the Showmen's Guild of Great Britain and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in Appendix 1.

Our responsibility is to audit and express an opinion on the financial statements and AR27 in accordance with the Rules of the Showmen's Guild of Great Britain and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board Ethical Standards for Auditors.

**Scope of the audit of the financial statements and AR27**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements and AR27 sufficient to give reasonable assurance that the financial statements and AR27 are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the Showmen's Guild of Great Britain's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the committee; and
- the overall presentation of the financial statements and AR27.

In addition, we read all the financial and non-financial information in the financial statements and AR27 to identify material inconsistencies with the audited financial statements and AR27. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements and AR27**

In our opinion the financial statements and AR27:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities, of the state of the Showmen's Guild of Great Britain's affairs at 30 September 2014 and of its results for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

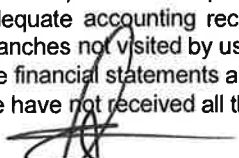
**Opinion on other matters**

In our opinion the information given in the Report of the Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

**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 require 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 and AR27 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.

  
Lee Daley ACA FCCA (Senior Statutory Auditor)  
for and on behalf of THP Limited  
Chartered Accountants and Statutory Auditors

15 February 2016

Turnbull House  
226 Mulgrave Road  
Cheam, Sutton  
Surrey  
SM2 6JT

**THE SHOWMEN'S GUILD OF GREAT BRITAIN**  
**SCHEDULES TO THE GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

<b>1</b>	<b>Miscellaneous Receipts</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
	Entrance fees and fines	47,000	18,979
	Transfer/Preservation of rights	20,938	40,530
	Sale of Guild merchandise	15,647	12,767
	PRS Licence Fees	63,406	62,433
	Sundries	17,967	32,876
	(Decrease)/Increase in value of investments	(390)	1,011
		<u>£164,568</u>	<u>£168,596</u>
<b>2</b>	<b>Miscellaneous Administrative expenses</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
	Advertising in Worlds Fair	46,509	59,315
	PRS Licence Premium	60,000	60,000
	Sundries	26,800	22,302
		<u>£133,309</u>	<u>£141,617</u>
<b>3</b>	<b>Miscellaneous Other charges</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
	Fairs and Winter Quarters expenses	1,150,271	1,008,455
	Insurance premium paid	157,410	168,917
	Cost of Guild merchandise	5,170	4,936
	Bank, loan and mortgage interest	4,655	4,738
		<u>£1,317,506</u>	<u>£1,188,046</u>