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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 2JJ



SCHEDULE A

**UK CINEMA ASSOCIATION LIMITED
FORMERLY THE CINEMA EXHIBITORS' ASSOCIATION LIMITED
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2016**

| | | | |
|------------|----------------|--------------------|----------------------|
| Directors: | J R Collington | Honorary Treasurer | Appointed 10/01/2017 |
| | P A Clapp | Chief Executive | |
| | G P Cotton | | Resigned 19/05/2016 |
| | A W W Cunard | | |
| | M N Eyre | | |
| | P J Hoare | | |
| | C Lilly | | |
| | M McAdam | | |
| | A G Poole | | |
| | K Pullinger | | Appointed 10/12/2016 |
| | D Reynolds | | |
| | J C Ribbons | | |
| | J T Richards | | |
| | D H Short | | |
| | K C Suri | | |
| | M J Vickers | | |
| Secretary: | P A Clapp | | |

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 |
| 143 | 7 | 0 | 0 | 150 |

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 |
|---------------------------|----------------------------------------|---------------------------|----------------|
| SEE SCHEDULE 'A' ATTACHED | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

| Previous Year | | £ | £ |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| | INCOME | | |
| | From Members Subscriptions, levies, etc | | |
| | Investment income Interest and dividends (gross) Bank interest (gross) Other (specify) | | |
| | Other income Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) | | |
| | TOTAL INCOME | | |
| | EXPENDITURE | | |
| | Administrative expenses | | |
| | Remuneration and expenses of staff Occupancy costs Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify) | | |
| | Other charges Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify) | | |
| | Taxation | | |
| | TOTAL EXPENDITURE | | |
| | Surplus/Deficit for year | | |
| | Amount of fund at beginning of year | | |
| | Amount of fund at end of year | | |

See Accounts ATTACHED

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) | | |
| N/A | | | |
| | | 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) | | |
| N/A | | | |
| | | 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) | | | |
| | <i>N/A</i> | | | |
| | | 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) | | | |
| | <i>N/A</i> | | | |
| | | Total Income | | |
| Expenditure | Administrative expenses | | | |
| | Other expenditure (specify) | | | |
| | | | | |
| | | | | |
| | | | Total Expenditure | |
| | | | Surplus (Deficit) for the year | |
| | | Amount of fund at beginning of year | | |
| | | Amount of fund at the end of year (as Balance Sheet) | | |

FIXED ASSETS ACCOUNT

(see note 21)

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

ANALYSIS OF INVESTMENTS

(see note 22)

| | | Other Funds £ |
|-----------------|---------------------------------------------------------------|------------------|
| QUOTED | British Government & British Government Guaranteed Securities | |
| | British Municipal and County Securities | |
| | <i>N/A</i> | |
| | 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 <input checked="" type="checkbox"/> |
| 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. | | N/A | |
| 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. | | N/A | |
| COMPANY NAME | NAMES OF SHAREHOLDERS | | |

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 ACCOUNTS

ATTACHED

ACCOUNTING POLICIES

(see notes 37 and 38)

SEE ACCOUNTS
ATTACHED

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

| | |
|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Secretary's Signature: <u>PCP</u> <input checked="" type="checkbox"/> | TREASURERS Chairman's Signature: <u>JL Collins</u> <input checked="" type="checkbox"/> |
| Name: <u>PHIL CLAPP</u> | Name: <u>JAMES COLLINGS</u> |
| Date: <u>x 26/5/17</u> <input checked="" type="checkbox"/> | Date: <u>26/5/17</u> <input checked="" type="checkbox"/> |

CHECK LIST

(see note 41)

(please tick as appropriate)

| | | | | |
|-------------------------------------------------------------------|--------------------------------------|--|----|--|
| IS THE RETURN OF OFFICERS ATTACHED? (see Page 3) | <input checked="" type="radio"/> YES | | NO | |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3) | <input checked="" type="radio"/> YES | | NO | |
| HAS THE RETURN BEEN SIGNED? (see Note 38) | <input checked="" type="radio"/> YES | | NO | |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39) | <input checked="" type="radio"/> YES | | NO | |
| IS A RULE BOOK ENCLOSED? (see Note 40) | <input checked="" type="radio"/> YES | | NO | |
| HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34) | <input checked="" type="radio"/> 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 ACCOUNTS ATTACHED

AUDITOR'S REPORT (continued)

SEE ACCOUNTS
ATTACHED

| | | |
|--------------------------------------|--------------------------------------------------------------------------------------|--|
| Signature(s) of auditor or auditors: |  | |
| Name(s): | J S GREWAL | |
| Profession(s) or Calling(s): | FCCA | |
| Address(es): | REDFORD & Co LIMITED 64 BAKER STREET LONDON W1U 7GB | |
| Date: | 30th May 2017 | |
| Contact name and telephone number: | J S GREWAL 0207 224 2444 | |

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

SUMMARY SHEET

(see notes 26 to 35)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|----------------------------------------------------------------------|------------------------------------------|--------------------------|---------------------|
| INCOME | | | |
| From Members | 438,235 | | 438,235 |
| From Investments | 2,347 | | 2,347 |
| Other Income (including increases by revaluation of assets) | (9,520) | | (9,520) |
| Total Income | 431,062 | | 431,062 |
| EXPENDITURE (including decreases by revaluation of assets) | | | |
| Total Expenditure | 509,380 | | 509,380 |
| Funds at beginning of year (including reserves) | 317,730 | | 317,730 |
| Funds at end of year (including reserves) | 239,412 | | 239,412 |
| ASSETS | | | |
| Fixed Assets | | | 5,542 |
| Investment Assets | | | |
| Other Assets | | | 1,363,072 |
| | | Total Assets | 1,368,614 |
| LIABILITIES | | Total Liabilities | 1,129,202 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 239,412 |

Company registration number: 5144256

**UK Cinema Association Limited
Company limited by guarantee**

Financial statements

31 December 2016

**UK Cinema Association Limited
Company limited by guarantee**

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UK Cinema Association Limited
Company limited by guarantee

Year ended 31 December 2016

| | | |
|--------------------------|---------------------------------------------------------------------------------------|------------------------------|
| Directors | J R Collington | (Appointed 10 January 2017) |
| | P A Clapp | |
| | G P Cotton | (Resigned 19 May 2016) |
| | A W W Cunard | |
| | M N Eyre | |
| | P J Hoare | |
| | C Lilly | |
| | M McAdam | |
| | A G Poole | |
| | K Pullinger | (Appointed 10 December 2016) |
| | D Reynolds | |
| | J C Ribbons | |
| | J T Richards | |
| D H Short | | |
| K C Suri | | |
| M Vickers | | |
| Secretary | P A Clapp | |
| Company number | 5144256 | |
| Registered office | 3 Soho Square London W1D 3HD | |
| Auditor | Redford & Co Limited Chartered Accountants 64 Baker Street London W1U 7GB | |
| Bankers | Coutts & Co 440 Strand London WC2R 0QS | |

UK Cinema Association Limited
Company limited by guarantee

Directors' Report

The directors present their report and the financial statements of the company for the year ended 31 December 2016.

Directors

The directors who served the company during the year were as follows:

| | |
|----------------|------------------------------|
| J R Collington | (Appointed 10 January 2017) |
| P A Clapp | |
| G P Cotton | (Resigned 19 May 2016) |
| A W W Cunard | |
| M N Eyre | |
| P J Hoare | |
| C Lilly | |
| M McAdam | |
| A G Poole | |
| K Pullinger | (Appointed 10 December 2016) |
| D Reynolds | |
| J C Ribbons | |
| J T Richards | |
| D H Short | |
| K C Suri | |
| M J Vickers | |

Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial 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). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UK Cinema Association Limited
Company limited by guarantee

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware;
and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 2 May 2017 and signed on behalf of the board by:



P A Clapp
Director

UK Cinema Association Limited
Company limited by guarantee

Independent auditor's report to the members of
UK Cinema Association Limited
Year ended 31 December 2016

We have audited the financial statements of UK Cinema Association Limited for the year ended 31 December 2016 which comprise the statement of income and retained earnings, statement of financial position, statement of cash flows and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors report for the financial year for which the financial statements are prepared is consistent with the financial statements.

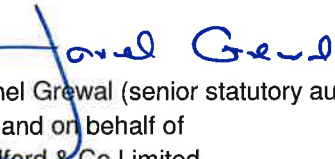
**UK Cinema Association Limited
Company limited by guarantee**

**Independent auditor's report to the members of
UK Cinema Association Limited (continued)
Year ended 31 December 2016**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; and
- the directors were not entitled to take advantage of the small companies exemption in preparing the directors report and take advantage of the small companies exemption from the requirement to prepare a strategic report.


Jarnel Grewal (senior statutory auditor)
For and on behalf of
Redford & Co Limited
Chartered Accountants and Statutory Auditors
64 Baker Street
London
W1U 7GB

2 May 2017

UK Cinema Association Limited
Company limited by guarantee

Statement of income and retained earnings
Year ended 31 December 2016

| | Note | 2016 £ | 2015 £ |
|----------------------------------------------------------------------------|----------|------------------|------------------|
| Turnover | 5 | 428,715 | 448,270 |
| Administrative expenses | | (509,380) ✓ | (434,938) |
| Operating (loss)/profit | 6 | (80,665) | 13,332 |
| Other interest receivable and similar income | 8 | 2,347 | 2,101 |
| (Loss)/profit before taxation | | (78,318) | 15,433 |
| Tax on (loss)/profit | 9 | - | (420) |
| (Loss)/profit for the financial year and total comprehensive income | | <u>(78,318)</u> | <u>15,013</u> |
| Retained earnings at the start of the year | | 317,730 | 302,717 |
| Retained earnings at the end of the year | | <u>239,412</u> ✓ | <u>317,730</u> ✓ |

All the activities of the company are from continuing operations.

The notes on pages 10 to 14 form part of these financial statements.

UK Cinema Association Limited
Company limited by guarantee

Statement of financial position
31 December 2016

| | Note | 2016 £ | £ | 2015 £ | £ |
|-------------------------------------------------------|------|-------------|----------------|-------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | 5,542 | | 10,004 | |
| | | | 5,542 | | 10,004 |
| Current assets | | | | | |
| Debtors | 11 | 86,390 | | 64,553 | |
| Cash at bank and in hand | | 1,276,682 | | 1,886,851 | |
| | | 1,363,072 | | 1,951,404 | |
| Creditors: amounts falling due within one year | 12 | (1,129,202) | | (1,643,678) | |
| Net current assets | | | 233,870 | | 307,726 |
| Total assets less current liabilities | | | 239,412 | | 317,730 |
| Net assets | | | <u>239,412</u> | | <u>317,730</u> |
| Capital and reserves | | | | | |
| Profit and loss account | | | 239,412 | | 317,730 |
| Members funds | | | <u>239,412</u> | | <u>317,730</u> |

These financial statements were approved by the board of directors and authorised for issue on 2 May 2017, and are signed on behalf of the board by:



J R Collington
 Director



P A Clapp
 Director

Company registration number: 5144256

The notes on pages 10 to 14 form part of these financial statements.

UK Cinema Association Limited
Company limited by guarantee

Statement of cash flows
Year ended 31 December 2016

| | 2016 | 2015 |
|-------------------------------------------------------------|-------------------------|-------------------------|
| | £ | £ |
| Cash flows from operating activities | | |
| (Loss)/profit for the financial year | (78,318) | 15,013 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible assets | 4,462 | 4,462 |
| Other interest receivable and similar income | (2,347) | (2,101) |
| Tax on loss/profit | - | 420 |
| Accrued expenses/(income) | (445,005) | 969,331 |
| <i>Changes in:</i> | | |
| Trade and other debtors | (21,837) | 127,072 |
| Trade and other creditors | (69,051) | 165,138 |
| Cash generated from operations | <u>(612,096)</u> | <u>1,279,335</u> |
| Interest received | 2,347 ✓ | 2,101 |
| Tax paid | (420) | - |
| Net cash (used in)/from operating activities | <u>(610,169)</u> | <u>1,281,436</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | - | (4,320) |
| Net cash from/(used in) investing activities | <u>-</u> | <u>(4,320)</u> |
| Net increase/(decrease) in cash and cash equivalents | <u>(610,169)</u> | <u>1,277,116</u> |
| Cash and cash equivalents at beginning of year | <u>1,886,851</u> | <u>609,735</u> |
| Cash and cash equivalents at end of year | <u><u>1,276,682</u></u> | <u><u>1,886,851</u></u> |

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements
Year ended 31 December 2016

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is 3 Soho Square, London, W1D 3HD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Turnover

Turnover represents primarily subscription from cinema exhibitors, excluding value added tax, invoiced during the year. This also includes fees for administration services and income from events.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date, when material, in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 December 2016

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 25% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

UK Cinema Association Limited
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Notes to the financial statements (continued)
Year ended 31 December 2016

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The Company is limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

6. Operating loss/profit

Operating loss/profit is stated after charging/(crediting):

| | 2016 | 2015 |
|--------------------------------------------------------|-------------------|-------------------|
| | £ | £ |
| Depreciation of tangible assets | 4,462 | 4,462 |
| Impairment of trade debtors | 113 | 400 |
| Operating lease rentals | 42,466 | 45,404 |
| Fees payable for the audit of the financial statements | 10,210 | 9,723 |
| | <u> </u> | <u> </u> |

7. Staff costs

The average number of persons employed by the company during the year, including the directors, amounted to:

| | 2016 | 2015 |
|----------------------|-------------------|-------------------|
| Administrative staff | 4 | 3 |
| | <u> </u> | <u> </u> |

8. Other interest receivable and similar income

| | 2016 | 2015 |
|---------------|-------------------|-------------------|
| | £ | £ |
| Bank deposits | 2,347 | 2,101 |
| | <u> </u> | <u> </u> |

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 December 2016

9. Tax on loss/profit

| | 2016 | 2015 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Current tax: | | |
| UK current tax expense | - | 420 |
| Tax on loss/profit | <u>-</u> | <u>420</u> |

10. Tangible assets

| | Fixtures, fittings and equipment £ | Total £ |
|-----------------------------------------------|---------------------------------------------|-----------------------|
| Cost | | |
| At 1 January 2016 and 31 December 2016 | <u>17,847</u> | <u>17,847</u> |
| Depreciation | | |
| At 1 January 2016 | 7,843 | 7,843 |
| Charge for the year | 4,462 | 4,462 |
| At 31 December 2016 | <u>12,305</u> | <u>12,305</u> |
| Carrying amount | | |
| At 31 December 2016 | <u>5,542</u> | <u>5,542</u> |
| At 31 December 2015 | <u>10,004</u> | <u>10,004</u> |

11. Debtors

| | 2016 | 2015 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 62,166 | 39,348 |
| Prepayments and accrued income | 767 | 7,652 |
| Other debtors | 23,457 | 17,553 |
| | <u>86,390</u> | <u>64,553</u> |

UK Cinema Association Limited
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Notes to the financial statements (continued)
Year ended 31 December 2016

12. Creditors: amounts falling due within one year

| | 2016 | 2015 |
|---------------------------------|-------------|-------------|
| | £ | £ |
| Trade creditors | 12,209 | 15,756 |
| Accruals and deferred income | 965,235 | 1,410,240 |
| Corporation tax | - | 420 |
| Social security and other taxes | 150,963 | 217,262 |
| Other creditors | 795 | - |
| | 1,129,202 | 1,643,678 |

13. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was £57,237 (2015: £45,291).

14. Operating leases

The company as lessee

The total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2016 | 2015 |
|---------------------------------------------|-------------|-------------|
| | £ | £ |
| More than 1 year and not later than 5 years | 113,730 | 125,000 |

15. Related party transactions

During the year company invoiced the following related party:

- Cinema First Limited (Ctm Meerkat movies income) £3,150,000.
- Cinema First Limited (administration and rental income) £20,330

Relationship between the parties:

Mr P Clapp and Mr D Short, directors of this company, are also directors of Cinema First Limited.

There were no amounts outstanding in respect of related party as at 31st December 2016.

There were no amounts written off during the year in respect of related party.

16. Controlling party

The company is controlled by its directors, acting in a representative capacity for their respective organisation.

**UK Cinema Association Limited
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

UK Cinema Association Limited
Company limited by guarantee

Year ended 31 December 2016

| | 2016 | 2015 |
|---------------------------------------------------|-----------------|----------------|
| | £ | £ |
| Turnover | | |
| Subscription income | 438,235 | 426,193 |
| Income from Dinner & Dance and other activities | (9,520) | 22,077 |
| | <hr/> | <hr/> |
| Gross profit | 428,715 | 448,270 |
| Administrative expenses | | |
| Wages and salaries | (141,419) | (91,015) |
| Directors' remuneration (Chief Executive) | (101,024) | (101,024) |
| Employer's NI contributions | (18,288) | (23,700) |
| Pension costs | (57,237) | (45,291) |
| Staff training | (1,130) | (846) |
| Healthcare costs | (4,756) | (4,041) |
| Statutory documentation, ref. books and magazines | (1,038) | (1,016) |
| Rent, rates and service charges | (42,466) | (45,404) |
| Insurance | (1,284) | (1,013) |
| Tickets / seminars | (69) | (3,001) |
| Repairs and maintenance | (10,438) | (16,551) |
| Printing, postage and stationery | (4,879) | (8,506) |
| Telephone | (2,005) | (2,169) |
| Screen award sponsorship | (8,000) | (8,000) |
| Training in production of filming | (10,000) | - |
| Travelling and meeting expenses | (19,548) | (17,784) |
| Entertaining | (2,120) | (1,970) |
| Legal and professional | (28,247) | (12,745) |
| Auditor's remuneration | (10,210) | (9,723) |
| Bank charges | (2,143) | (1,929) |
| Bad debts | (113) | (400) |
| General expenses, staff welfare and donations | (4,849) | (2,669) |
| Subscriptions | (33,655) | (31,679) |
| Depreciation of tangible assets | (4,462) | (4,462) |
| | <hr/> | <hr/> |
| Operating (loss)/profit | (80,665) | 13,332 |
| | | |
| Other interest receivable and similar income | 2,347 | 2,101 |
| | <hr/> | <hr/> |
| (Loss)/profit before taxation | (78,318) | 15,433 |
| | <hr/> | <hr/> |