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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

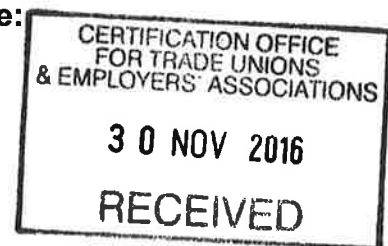
Name of Employers' Association:	<input type="text" value="BACTA"/>
Year ended:	<input type="text" value="30 June 2016"/>
List No:	<input type="text" value="092E"/>
Head or Main Office:	<input type="text" value="29-30 Ely Place&lt;br/&gt;London&lt;br/&gt;EC1N 6TD"/>
Website address (if available)	<input type="text" value="www.bacta.org.uk"/>
Has the address changed during the year to which the return relates?	<input type="checkbox" value="Yes"/> <input checked="" type="checkbox" value="√"/> <input type="checkbox" value="No"/> (Tick as appropriate)
General Secretary:	<input type="text" value="John Spencer White"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Robert Gibb"/>
Telephone Number:	<input type="text" value="020 7730 6444/ 07989 604 787"/>
e-mail:	<input type="text" value="robert.gibb@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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

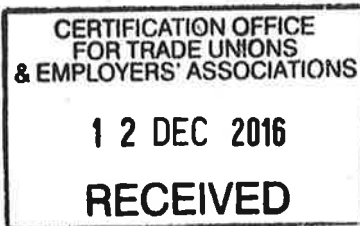
**For Employers' Associations based in Scotland:**  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



**BACTA**  
**Administrative Details**

**MANAGEMENT COMMITTEE**

J. Frost	President
G. Stergides	Vice President
C. Haley	Honorary General Treasurer
J. Martin	Chairman Division 1
C. Baker	Chairman Division 2
M. Kravis	Chairman Division 3
D. Harding	Chairman Division 4



# 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
489	8	0	0	497

## 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>		
530,310	From Members                      Subscriptions, levies, etc	549,654	
351,407	Investment income    Interest and dividends (gross)	238,125	
28,229	Bank interest (gross)	1,943	
50,944	Management charges to Group Company	51,457	
-	Income from shares in Group Company	-	
4,977,026	Profit on disposal of Investments/release of Property revaluation	-	
		841,179	
103,576	Other income            Rents receivable	-	
11,269	Miscellaneous receipts - Training	10,007	
10,471	ADIPS	11,789	
-	Convention	-	
-	Royalty	-	
7,520	Other	6,264	
		28,060	
	<b>TOTAL INCOME</b>		869,239
	<b>EXPENDITURE</b>		
	Administrative expenses		
692,016	Remuneration and expenses of staff	701,490	
114,657	Occupancy costs	86,419	
33,889	Printing, Stationery, Post & Telephones	45,715	
74,585	Legal and Professional fees	44,761	
26,600	Market Research	364,061	
128,219	Miscellaneous –PR	68,059	
23,667	Maintenance	27,251	
30,802	General	24,546	
		1,362,302	
4,316	Other charges            Bank charges	3,343	
6,380	Depreciation	11,078	
(298)	Sums written off	118,804	
28,033	Affiliation fees	43,095	
-	Loss on Sale of Investments	72,185	
11,511	Meeting fees	13,546	
64,770	Travel Expenses	87,204	
116,086	Miscellaneous –Interest on Loan	42,838	
63,436	Investment Management fees	56,276	
		448,369	
33,911	Taxation (owed to BACTA therefore reduce expenditure by it)	10,266	
	<b>TOTAL EXPENDITURE</b>		1,800,405
4,685,994	Surplus/(Deficit) for year		(931,166)
12,145,878	Amount of fund at beginning of year		16,831,872
16,831,872	Amount of fund at end of year		15,900,706

**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)

<b>ACCOUNT 6</b>		<b>Fund Account</b>	
<b>Name of account:</b>		<b>£</b>	<b>£</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 7</b>		<b>Fund Account</b>	
<b>Name of account:</b>		<b>£</b>	<b>£</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)	

## BALANCE SHEET AS AT 30 June 2016

(see notes 19 and 20)

Previous Year		£		£
10,783	<b>Fixed Assets</b> (as at page 11)			40,931
	<b>Investments</b> (as per analysis on page 13)			
75	Quoted (Market value £ )	75		
24,320,790	Unquoted	24,146,744		
	<b>Total Investments</b>			24,146,819
	<b>Other Assets</b>			
266,634	Sundry debtors	162,750		
10,312,254	Cash at bank and in hand	841,293		
-	Stocks of goods	-		
-	Others (specify)	-		
	<b>Total other assets</b>			1,004,043
<b>34,910,536</b>	<b>TOTAL ASSETS</b>			<b>25,191,793</b>
16,831,872	Revenue Account Balance	15,900,706		
-	Revaluation Reserve – Property	-		
1,482,031	Revaluation Reserve - Investments	1,422,708		17,323,414
	<b>Liabilities</b>			
16,317,153	Loans	7,495,156		
-	Bank overdraft	-		
18,132	Tax payable	19,530		
10,641	Sundry creditors	42,564		
243,941	Accrued expenses	304,014		
	Provisions			
6,766	Other liabilities	7,115		7,868,379
<b>34,910,536</b>	<b>TOTAL LIABILITIES</b>			<b>25,191,793</b>
<b>34,910,536</b>	<b>TOTAL ASSETS</b>			<b>25,191,793</b>



# FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period		22,808	24,545	47,353
Additions during period	-	41,226	-	41,226
Less: Disposals during period		-	-	-
Less: DEPRECIATION:	-	(23,103)	(24,545)	(47,648)
Total to end of period	-	40,931	-	40,931
<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>	-	40,931	-	40,931

# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<b>QUOTED</b>	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	245
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	Investments in subsidiary holdings	14,599,002
	Investment in Preference Shares ATE Ltd	1,000
	Funds under Management –At Market valuation	9,546,742
TOTAL UNQUOTED (as Balance Sheet)	24,146,744	
*Market Value of Unquoted Investments	9,546,742	

\* 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:			
<b>COMPANY NAME</b>  BACTA Limited European Amusement & Gaming Expo Ltd BACTA Self-Exclusion Services Limited	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b>  05324554 06880155 10012887		
<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.			
<b>COMPANY NAME</b>	<b>NAMES OF SHAREHOLDERS</b>		
<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.			
<b>COMPANY NAME</b>	<b>NAMES OF SHAREHOLDERS</b>		

# SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	549,654		549,654
From Investments	238,125		238,125
Other Income (including increases by revaluation of assets)	81,460		81,460
<b>Total Income</b>	<b>869,239</b>		<b>869,239</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	1,859,728		1,859,728
<b>Total Expenditure</b>	<b>1,859,728</b>		<b>1,859,728</b>
<b>Funds at beginning of year</b> (including reserves)	18,313,903		18,313,903
<b>Funds at end of year</b> (including reserves)	17,323,414		17,395,006
<b>ASSETS</b>			
Fixed Assets			40,931
Investment Assets			24,146,819
Other Assets			1,004,043
		<b>Total Assets</b>	<b>25,191,793</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>7,868,379</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>17,323,414</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.

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's vertical space below the instructions.

**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016**

**1 Accounting Policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**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:

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**

All other income is 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 2016 (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 Taxation**

	<b>30 June 2016 £</b>	<b>30 June 2015 £</b>
Analysis of credit for the period		
<i>Current tax:</i>		
United Kingdom Corporation Tax		-
Group Relief recoverable	(10,266)	(33,911)
Adjustments in respect to prior years		-
 Total current tax	 10,266	 33,911
<i>Deferred tax:</i>		
Origination and reversal of timing differences	-	-
 Taxation credit for period	 <u>10,266</u>	 <u>33,911</u>

Taxation losses of £51,331 (2015: £168,880) with a corporation tax effect of £10,266 (2015: £33,911) have been surrendered to one subsidiary company (2015: two subsidiary companies) at a cost of 20p per pound (2015: 20p - 20.1p per pound) of surrendered loss.

**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016**  
**(Continued)**

**3 Tangible Fixed Assets**

	<b>Fixtures, Fittings and Computer Equipment £</b>	<b>Motor Vehicles £</b>	<b>Fixed Assets Total £</b>
Cost:			
At 1 July 2015	22,808	24,545	47,353
Additions	41,226	-	41,226
Disposals	-	-	-
At 30 June 2016	<u>64,034</u>	<u>24,545</u>	<u>88,579</u>
Depreciation:			
At 1 July 2015	12,025	24,545	36,570
Disposals	-	-	-
Charge for the year	11,078	-	11,078
At 30 June 2016	<u>23,103</u>	<u>24,545</u>	<u>47,648</u>
Net book value:			
At 30 June 2016	<u>40,931</u>	<u>-</u>	<u>40,931</u>
At 30 June 2015	<u>10,783</u>	<u>-</u>	<u>10,783</u>



**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016 (Continued)**

**4 Fixed asset investments**

	<b>30 June 2016</b>	<b>30 June 2015</b>
	<b>£</b>	<b>£</b>
£250 3.5% War loan stock		
Cost	75	75
Market value as at 30 June 2016 was £245 (2015: £230)		
Funds Under Management		
Market value as at 30 June 2016	9,546,742	9,720,788
Investment in subsidiary undertaking, BACTA Ltd	14,599,001	14,599,001
Investment in subsidiary undertaking, European Amusement & Gaming Expo Ltd	1	1
Investment in Preference Shares, ATE Ltd	<u>1,000</u>	<u>1,000</u>
Total investments at book value	<u>24,146,819</u>	<u>24,320,865</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.

**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016 (Continued)**

<b>5 Debtors</b>	<b>30 June 2016 £</b>	<b>30 June 2015 £</b>
<b>Due within one year:</b>		
Trade debtors	25,807	15,671
Other debtors	32,863	57,817
VAT	19,945	20,817
Prepayments and accrued income	73,869	83,665
Bacta Self-Exculsion Services Ltd	-	-
European Amusement & Gaming Expo Ltd (Note 12)	10,266	88,664
	<u>162,750</u>	<u>266,634</u>
<b>6 Creditors: Amounts falling due within one year</b>	<b>30 June 2016 £</b>	<b>30 June 2015 £</b>
Building bonds	1,000	1,000
Trade creditors	42,564	10,641
Other taxes and social security	19,530	18,132
Others Creditors, accruals and deferred income	304,014	243,941
BACTA Charitable Trust (note 13)	6,115	5,766
	<u>373,223</u>	<u>279,480</u>
<b>7 Creditors: Amounts falling due after one year</b>	<b>30 June 2016 £</b>	<b>30 June 2015 £</b>
BACTA Limited (Note 12)	<u>7,495,156</u>	<u>16,317,153</u>
<b>8 General Fund</b>	<b>30 June 2016 £</b>	<b>30 June 2015 £</b>
Balance at 1 July 2015	16,831,872	12,145,878
Surplus/ (deficit) for the year	(931,166)	3,008,478
Transfer from revaluation reserve on sale of investment property	-	1,677,516
	<u>15,900,706</u>	<u>16,831,872</u>

**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016 (Continued)**

**9 Revaluation Reserve**

	<b>30 June 2016</b>	<b>30 June 2015</b>
	<b>£</b>	<b>£</b>
Balance at 1 July 2015	1,482,031	4,344,644
Revaluation in the year	(59,323)	(1,185,097)
Transfer to General Fund on sale of investment property	<u>-</u>	<u>(1,677,516)</u>
Balance at 30 June 2016	<u><u>1,422,708</u></u>	<u><u>1,482,031</u></u>

**10 Financial Commitments**

At 30 June 2016 the company was committed to making the following payments under non-cancellable operating leases in the year to 30 June 2016.

	<b>30 June 2016</b>	<b>30 June 2015</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Under one year	<u>-</u>	<u>-</u>
Between two and five years	<u>85,620</u>	<u>26,822</u>

**11 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 BACTA and BACTA Ltd during the period 1 July 2015 and 30 June 2016:

\* £42,838 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 £nil (2015: £23,008).

The total amount owed by BACTA to BACTA Ltd at 30 June 2016 was £7,495,156 (2015: £16,317,153).

The audited financial statements for the period ended 30 June 2016 of BACTA Limited include:

	<b>30 June 2016</b>
	<b>£</b>
Aggregate of share capital and reserves	<u>17,278,070</u>
Profit after tax for the period to 30 June 2016	<u><u>21,039</u></u>

**BACTA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2016 (Continued)**

**12 Subsidiary undertakings (continued)**

**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 2015 and 30 June 2016:

- \* Management fee of £51,457 (2015 - £50,944) to cover the costs of staff time and office space.
- \* Facilities supplied (and billed) at the January exposition of £25,600 (2015: £28,180).
- \* Group relief granted from BACTA to EAG Ltd at a cost to EAG Ltd of £10,266 (2015: £10,903).

The total amount owed by EAG Ltd to BACTA at 30 June 2016 was £10,266 (2015: £88,664).

The audited financial statements for the period ended 30 June 2016 of EAG include:

	30 June 2016 £
Aggregate of share capital and reserves	<u>242,502</u>
Profit after tax for the period to 30 June 2016	<u>41,065</u>

**13 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 2016 the Association owed the Trust £6,115 (2015: £5,766).

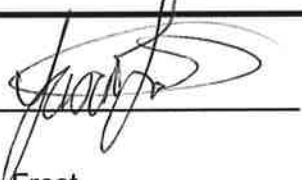
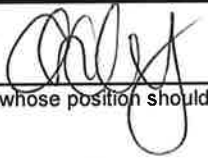
# ACCOUNTING POLICIES

(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.**

Presidents's Signature: 	Treasurer's Signature:  (or other official whose position should be stated)
Name: Jason Frost	Name: Chris Haley
Date: 24/11/2016	Date: 24/11/2016

## 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 2016 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 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. 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 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 Association's affairs as at 30 June 2016 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. LA LLP*

Kingston Smith LLP  
Chartered Accountants and Registered Auditors

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date: *29/11/2016*

# AUDITOR'S REPORT (continued)

[Empty space for auditor's report content]

Signature(s) of auditor or auditors:		
Name(s):		
Profession(s) or Calling(s):		
Address(es):		
Date:		
Contact name and telephone number:	NEIL FINLAYSON 020 7566 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.