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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: 0330 109 3602

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  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

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



**SCHEDULE A**

**UK CINEMA ASSOCIATION LIMITED**

**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2017**

<b>Directors:</b>	J R Collington P A Clapp	Honorary Treasurer Chief Executive	Appointed 10/01/2017
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A W W Cunard  
M N Eyre  
P J Hoare  
C Lilly  
M McAdam  
A G Poole  
K Pullinger  
D Reynolds  
J C Ribbons  
J T Richards  
D H Short  
K C Suri  
M J Vickers

<b>Secretary:</b>	P A Clapp
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# RETURN OF MEMBERS

(see note 9)

NUMBER OF MEMBERS AT THE END OF THE YEAR				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
186	6	0	0	192

## 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		£	£
	<b>INCOME</b>		
	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)		
	<i>SEE ACCOUNTS ATTACHED</i>		
	<b>TOTAL INCOME</b>		
	<b>EXPENDITURE</b>		
	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		
	<b>TOTAL EXPENDITURE</b>		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year		

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

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

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

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

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

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

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

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

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

**BALANCE SHEET AS AT [ 31 DECEMBER 2017 ]**  
(see notes 19 and 20)

Previous Year	£	£
<p><b>Fixed Assets</b> (as at page 11)</p> <p><b>Investments</b> (as per analysis on page 13)</p> <p style="padding-left: 20px;">Quoted (Market value £            )</p> <p style="padding-left: 20px;">Unquoted</p> <p style="text-align: right; padding-right: 20px;"><b>Total Investments</b></p> <p><b>Other Assets</b></p> <p style="padding-left: 20px;">Sundry debtors</p> <p style="padding-left: 20px;">Cash at bank and in hand</p> <p style="padding-left: 20px;">Stocks of goods</p> <p style="padding-left: 20px;">Others (specify)</p> <p style="text-align: right; padding-right: 20px;"><b>Total of other</b></p> <p><b>assets</b></p>		
<b>TOTAL ASSETS</b>		
<p style="text-align: right; padding-right: 20px;">Fund (Account)</p> <p style="text-align: right; padding-right: 20px;">Fund (Account)</p> <p style="text-align: right; padding-right: 20px;">Fund (Account)</p> <p style="text-align: right; padding-right: 20px;">Revaluation Reserve</p> <p><b>Liabilities</b></p> <p style="padding-left: 20px;">Loans</p> <p style="padding-left: 20px;">Bank overdraft</p> <p style="padding-left: 20px;">Tax payable</p> <p style="padding-left: 20px;">Sundry creditors</p> <p style="padding-left: 20px;">Accrued expenses</p> <p style="padding-left: 20px;">Provisions</p> <p style="padding-left: 20px;">Other liabilities</p>		
<b>TOTAL LIABILITIES</b>		
<b>TOTAL ASSETS</b>		

SEE ATTACHED ACCOUNTS



# FIXED ASSETS ACCOUNT


(see note 21)

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

SEE ACCOUNTS ATTACHED

# ANALYSIS OF INVESTMENTS

(see note 22)

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

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

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 23 to 25)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		YES	NO <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.			
<i>N/A</i>			
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.			
<i>N/A</i>			
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	451,187		451,187
From Investments	909		909
Other Income (including increases by revaluation of assets)	16,755		16,755
<b>Total Income</b>	468,851		468,851
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	458,287		458,287
<b>Funds at beginning of year</b> (including reserves)	239,412		239,412
<b>Funds at end of year</b> (including reserves)	249,976		249,976
<b>ASSETS</b>			
Fixed Assets			1,080
Investment Assets			
Other Assets			2,322,151
		<b>Total Assets</b>	2,323,231
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	2,073,255
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			249,976

# 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: <input checked="" type="checkbox"/> <u>RA Clapp</u> <input checked="" type="checkbox"/> Name: <u>PHIL CLAPP</u> Date: <input checked="" type="checkbox"/> <u>30/5/18</u> <input checked="" type="checkbox"/>	TREASURER'S Chairman's Signature: <input checked="" type="checkbox"/> <u>JR Collinge</u> <input checked="" type="checkbox"/> (or other official whose position should be stated) Name: <u>JAMES COLLINGTON</u> Date: <input checked="" type="checkbox"/> <u>30/5/18</u> <input checked="" type="checkbox"/>
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## 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

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS  
13 JUL 2018  
RECEIVED

# 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:	X <input type="text" value="Jand Grewal"/> X	
Name(s):	<input type="text" value="J S GREWAL"/>	
Profession(s) or Calling(s):	<input type="text" value="FCCA"/>	
Address(es):	<input type="text" value="REDFORD &amp; CO LIMITED&lt;br/&gt;64 BAKER STREET&lt;br/&gt;LONDON W1U 7GB"/>	
Date:	X <input type="text" value="30/5/2018"/> X	
Contact name and telephone number:	<input type="text" value="J S GREWAL&lt;br/&gt;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.



**Company registration number: 5144256**

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

**Financial statements**

**31 December 2017**

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

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

**Directors and other information**

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

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

**Directors report**  
**Year ended 31 December 2017**

The directors present their report and the financial statements of the company for the year ended 31 December 2017.

**Directors**

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

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

**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.

**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.

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

**Directors report (continued)  
Year ended 31 December 2017**

**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 31 May 2018 and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'PACQP', written in a cursive style.

P A Clapp  
Director

**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 2017**

**Opinion**

We have audited the financial statements of UK Cinema Association Limited for the year ended 31 December 2017 which comprise the statement of income and retained earnings, statement of financial position, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2017 and of its profit 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 United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other Information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



**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 2017**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and 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; or
- the directors were not entitled to take advantage of the small companies exemption in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of directors**

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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 2017**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
Jarnel Grewal (Senior Statutory Auditor)

For and on behalf of  
Redford & Co Limited  
Chartered Accountants and Statutory Auditors  
64 Baker Street  
London  
W1U 7GB

31 May 2018



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

**Statement of income and retained earnings**  
**Year ended 31 December 2017**

	Note	2017 £	2016 £
<b>Turnover</b>	<b>5</b>	467,942	428,715
Administrative expenses		(458,112)	(509,380)
<b>Operating profit/(loss)</b>	<b>6</b>	<u>9,830</u>	<u>(80,665)</u>
Other interest receivable and similar income	8	909	2,347
<b>Profit/(loss) before taxation</b>		<u>10,739</u>	<u>(78,318)</u>
Tax on profit/(loss)	9	(175)	-
<b>Profit/(loss) for the financial year and total comprehensive income</b>		<u><u>10,564</u></u>	<u><u>(78,318)</u></u>
<b>Retained earnings at the start of the year</b>		<u>239,412</u>	<u>317,730</u>
<b>Retained earnings at the end of the year</b>		<u><u>249,976</u></u>	<u><u>239,412</u></u>

All the activities of the company are from continuing operations.

The notes on pages 10 to 15 form part of these financial statements.

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

**Statement of financial position  
31 December 2017**

	Note	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	10	<u>1,080</u>		<u>5,542</u>	
			1,080		5,542
<b>Current assets</b>					
Debtors	11	159,382		86,390	
Cash at bank and in hand		<u>2,162,769</u>		<u>1,276,682</u>	
		2,322,151		1,363,072	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,073,255)</u>		<u>(1,129,202)</u>	
<b>Net current assets</b>			<u>248,896</u>		<u>233,870</u>
<b>Total assets less current liabilities</b>			<u>249,976</u>		<u>239,412</u>
<b>Net assets</b>			<u><u>249,976</u></u>		<u><u>239,412</u></u>
<b>Capital and reserves</b>					
Profit and loss account	14		<u>249,976</u>		<u>239,412</u>
<b>Members funds</b>			<u><u>249,976</u></u>		<u><u>239,412</u></u>

These financial statements were approved by the board of directors and authorised for issue on 31 May 2018, 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 15 form part of these financial statements.

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

**Statement of cash flows**  
**Year ended 31 December 2017**

	2017	2016
	£	£
<b>Cash flows from operating activities</b>		
Profit/(loss) for the financial year	10,564	(78,318)
<i>Adjustments for:</i>		
Depreciation of tangible assets	4,462	4,462
Other interest receivable and similar income	(909)	(2,347)
Tax on profit/loss	175	-
Accrued expenses/(income)	638,833	(445,005)
<i>Changes in:</i>		
Trade and other debtors	(72,992)	(21,837)
Trade and other creditors	305,045	(69,051)
Cash generated from operations	<u>885,178</u>	<u>(612,096)</u>
Interest received	909	2,347
Tax paid	-	(420)
Net cash from/(used in) operating activities	<u><u>886,087</u></u>	<u><u>(610,169)</u></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	886,087	(610,169)
<b>Cash and cash equivalents at beginning of year</b>	1,276,682	1,886,851
<b>Cash and cash equivalents at end of year</b>	<u><u>2,162,769</u></u>	<u><u>1,276,682</u></u>

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

**Notes to the financial statements**  
**Year ended 31 December 2017**

**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 2017**

**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**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 December 2017**

**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 profit/loss**

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	4,462	4,462
Impairment of trade debtors	140	113
Operating lease rentals	43,771	42,466
Fees payable for the audit of the financial statements	10,720	10,210
	<u>          </u>	<u>          </u>

**7. Staff costs**

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

	<b>2017</b>	<b>2016</b>
Administrative staff	3	4
	<u>          </u>	<u>          </u>

The aggregate payroll costs incurred during the year were:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	176,852	242,443
Social security costs	17,538	18,288
Other pension costs	59,882	57,237
	<u>          </u>	<u>          </u>
	<u>254,272</u>	<u>317,968</u>

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

**Notes to the financial statements (continued)**  
**Year ended 31 December 2017**

<b>8.</b>	<b>Other interest receivable and similar income</b>	<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
	Bank deposits	909	2,347
		<u>          </u>	<u>          </u>

<b>9.</b>	<b>Tax on profit/loss</b>		
	<b>Major components of tax expense</b>		
		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
	<b>Current tax:</b>		
	UK current tax expense	175	-
	<b>Tax on profit/loss</b>	<u>          </u>	<u>          </u>
		<u>          </u>	<u>          </u>

**Reconciliation of tax expense**

The tax assessed on the profit/loss for the year is lower than (2016: higher than) the standard rate of corporation tax in the UK of 19.25% (2016: 20.00%).

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Profit/(loss) before taxation	10,739	(78,318)
	<u>          </u>	<u>          </u>
Profit/(loss) multiplied by rate of tax	2,067	(15,664)
Effect of expenses not deductible for tax purposes	1,145	1,316
Effect of capital allowances and depreciation	(57)	(73)
Utilisation of tax losses	(2,980)	-
Unrelieved tax losses	-	14,421
	<u>          </u>	<u>          </u>
Tax on profit/loss	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

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

**Notes to the financial statements (continued)**  
**Year ended 31 December 2017**

**10. Tangible assets**

	Fixtures, fittings and equipment £	Total  £
<b>Cost</b>		
<b>At 1 January 2017 and 31 December 2017</b>	17,847	17,847
<b>Depreciation</b>		
At 1 January 2017	12,305	12,305
Charge for the year	4,462	4,462
<b>At 31 December 2017</b>	16,767	16,767
<b>Carrying amount</b>		
<b>At 31 December 2017</b>	1,080	1,080
At 31 December 2016	5,542	5,542

**11. Debtors**

	2017 £	2016 £
Trade debtors	107,080	62,166
Prepayments and accrued income	19,199	767
Other debtors	33,103	23,457
	<u>159,382</u>	<u>86,390</u>

**12. Creditors: amounts falling due within one year**

	2017 £	2016 £
Trade creditors	65,734	12,209
Accruals and deferred income	1,604,068	965,235
Corporation tax	175	-
Social security and other taxes	400,793	150,963
Other creditors	2,485	795
	<u>2,073,255</u>	<u>1,129,202</u>

**13. Employee benefits**

The amount recognised in profit or loss in relation to defined contribution plans was £59,882 (2016: £57,237).



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

**Notes to the financial statements (continued)**  
**Year ended 31 December 2017**

**14. Reserves**

Profit and loss account: This reserve records retained earnings and accumulated losses.

**15. Operating leases**

**The company as lessee**

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

	2017	2016
	£	£
Later than 1 year and not later than 5 years	<u>84,265</u>	<u>113,730</u>

**16. 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.

**17. 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 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Subscription income	451,187	438,235
Income from Dinner & Dance and other activities	16,755	(9,520)
	<u>467,942</u>	<u>428,715</u>
<b>Gross profit</b>	<u>467,942</u>	<u>428,715</u>
<b>Gross profit percentage</b>	100.0%	100.0%
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(68,425)	(141,419)
Directors' remuneration (Chief Executive)	(108,427)	(101,024)
Employer's NI contributions	(17,538)	(18,288)
Pension costs	(59,882)	(57,237)
Staff training	(14)	(1,130)
Healthcare costs	(4,934)	(4,756)
Statutory documentation, ref. books and magazines	(249)	(1,038)
Rent, rates and service charges	(43,771)	(42,466)
Insurance	(1,170)	(1,284)
Tickets / seminars	(1,500)	(69)
Repairs and maintenance	(9,541)	(10,438)
Printing, postage and stationery	(8,730)	(4,879)
Telephone	(2,028)	(2,005)
Screen award sponsorship	(8,000)	(8,000)
Training in production of filming	-	(10,000)
Travelling and meeting expenses	(28,835)	(19,548)
Entertaining	(1,485)	(2,120)
Legal and professional	(39,840)	(28,247)
Auditor's remuneration	(10,720)	(10,210)
Bank charges	(1,775)	(2,143)
Bad debts	(140)	(113)
General expenses, staff welfare and donations	(1,833)	(4,849)
Subscriptions	(34,813)	(33,655)
Depreciation of tangible assets	(4,462)	(4,462)
	<u>(458,112)</u>	<u>(509,380)</u>
<b>Operating profit/(loss)</b>	9,830	(80,665)
<b>Operating profit/(loss) percentage</b>	2.1%	18.8%

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

**Year ended 31 December 2017**

	<b>2017</b>	2016
	<b>£</b>	£
Other interest receivable and similar income	909	2,347
<b>Profit/(loss) before taxation</b>	<u>10,739</u>	<u>(78,318)</u>