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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



Association of Circus Proprietors of Great Britain

List of Officers at 31st December 2017

Chairman Mr M Burton

Treasurer Mr R P Randall

Secretary Mr P Archer

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
16	1			17

OFFICERS IN POST

(see note 10)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	INCOME			
26,500	From Members	Subscriptions, levies, etc		29,500
	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) Attendance at meetings CFA privilege proceeds Other		2,075 780
1,820				
28,320		TOTAL INCOME		32,355
	EXPENDITURE			
	Administrative expenses			
18,250		Remuneration and expenses of staff		20,000
		Occupancy costs		
1,025		Printing, Stationery, Post		574
		Telephones		
2,000		Legal and Professional fees		2,000
720		Miscellaneous (specify) Audit & accounts		660
100		Misc		0
1,226		Promotion		1,076
	Other charges	Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses Miscellaneous (specify)		1,925
2,370				
794	Travel			1,254
	Taxation			
26,485		TOTAL EXPENDITURE		27,489
1,835		Surplus/Deficit for year		4,866
9,524		Amount of fund at beginning of year		11,359
11,359		Amount of fund at end of year		16,225

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)		
		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)		
	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)		
	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)		
	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)		

BALANCE SHEET AS AT 31 December 2016

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at page 11)		
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
2,292	Sundry debtors		3,462
12,337	Cash at bank and in hand		16,888
	Stocks of goods		
	Others (specify)		
14,629	Total of other assets		20,350
14,629	TOTAL ASSETS		20,350
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
70	Sundry creditors		140
2,160	Accrued expenses		2,945
	Provisions		
1,040	Other liabilities		1,040
3,270	TOTAL LIABILITIES		4,125
11,359	TOTAL ASSETS		16,225

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:				
Total to end of period				
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	
	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
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.			
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.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members			
From Investments	29,500		29,500
Other Income (including increases by revaluation of assets)	2,855		2,855
Total Income	32,355		32,355
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	27,489		27,489
Funds at beginning of year (including reserves)	11,359		11,359
Funds at end of year (including reserves)	16,225		16,225
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			20,350
Total Assets			20,350
LIABILITIES			
Total Liabilities			4,125
NET ASSETS (Total Assets less Total Liabilities)			16,225

NOTES TO THE ACCOUNTS

(see note 36)

All notes to the accounts must be entered on or attached to this part of the return.

See attached accounts

ACCOUNTING POLICIES



(see notes 37 and 38)

See attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>Paul Archer</u> Date: <u>18th July 2018</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>Treasurer R P Randall</u> Date: <u>18th July '18</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES		NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES		NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES		NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES		NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES		NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES		NO	

AUDITOR'S REPORT

(see notes 42 to 47)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:

- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 43)

YES/NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
- (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.

(See section 36(4) of the 1992 Act set out in note 43)

YES/NO

If "No" please explain below.


4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR27 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 45)

See following page

AUDITOR'S REPORT (continued)

See attached accounts

Signature(s) of auditor or auditors:



Name(s):

Ian Richardson

Profession(s) or Calling(s):

FCA

Address(es):

Hall & CO
Amplevine House
Dukes Road
Southampton SO14 0ST

Date:

20/7/2018.

Contact name and telephone number:

Ian Richardson
02380232306

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

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

**Financial Statements
for the Year Ended 31st December 2017**

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The members of the management committee are responsible for preparing the financial statements in accordance with applicable law and regulations.

Applicable law requires the members of the management committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs and surplus or deficit of the Association for that year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland. In preparing these financial statements, the members of the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The members of the management committee are responsible for keeping adequate accounting records that are sufficient to show and explain the association's transactions and disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the management committee also confirm that, as far as they are aware, there is no relevant audit information of which the Association's auditors are unaware and they have taken all steps that they ought to have taken as members of the management committee in order to make themselves aware of any relevant audit information and to establish that the association's auditors are aware of that information.

ON BEHALF OF THE MANAGEMENT COMMITTEE:

M Burton

Date: 18th July 2018

Report of the Independent Auditors to the Members of The Association of Circus Proprietors of Great Britain

Opinion

We have audited the financial statements of The Association of Circus Proprietors of Great Britain for the year ended 31st December 2017 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the association's affairs as at 31st December 2017 and of its surplus 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 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 Auditors' 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 the provisions available for small entities, in the circumstances set out in note eight to the financial statements, 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 directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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, 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.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Report of the Independent Auditors to the Members of The Association of Circus Proprietors of Great Britain

Responsibilities of members of the Management Committee

As explained more fully in the Statement of Committee Members' Responsibilities set out on page one, 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 committee members determine 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 committee members 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.

Auditors' 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 a Report of the Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the association's members, as a body. 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 a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ian Richardson BSc FCA (Senior Statutory Auditor)
for and on behalf of Hall & Co
Chartered Accountants
Statutory Auditor
Amplevine House
Dukes Road
Southampton
SO14 0ST

Date: 20th July 2018

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Income Statement for the year ended 31st December 2017

	2017		2016	
	£	£	£	£
Income received				
Subscriptions		29,500		26,500
Charge for attendance at meetings		2,075		1,820
CFA Privilege Proceeds		780		-
Other income		-		-
		<u>32,355</u>		<u>28,320</u>
Expenditure				
Secretarial charges	20,000		18,250	
Cost of meetings	1,925		2,370	
Stationery, postage & telephone	574		1,025	
Sundries	-		100	
Promotional & website costs	1,076		1,226	
Travel	1,254		794	
Accountancy & audit	660		720	
Other professional costs	<u>2,000</u>		<u>2,000</u>	
		<u>27,489</u>		<u>26,485</u>
Surplus for the year		<u>4,866</u>		<u>1,835</u>
Retained surplus for the year		<u>4,866</u>		<u>1,835</u>

The notes form part of these financial statements

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**Balance Sheet
31st December 2017**

	Notes	2017		2016	
		£	£	£	£
CURRENT ASSETS					
Debtors	2	3,462		2,292	
Cash at bank and in hand		<u>16,888</u>		<u>12,337</u>	
		20,350		14,629	
CREDITORS					
Amounts falling due within one year	3	<u>4,125</u>		<u>3,270</u>	
NET CURRENT ASSETS			16,225		11,359
			<u>16,225</u>		<u>11,359</u>
NET ASSETS					
			<u>16,225</u>		<u>11,359</u>
GENERAL FUND					
Balance brought forward			11,359		9,524
Surplus for the year			<u>4,866</u>		<u>1,835</u>
Balance carried forward			<u>16,225</u>		<u>11,359</u>

The financial statements have been prepared in accordance with the provisions of Section 1A 'Small Entities' of Financial Reporting Standards 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The financial statements were approved by the Management Committee on 18th July 2018 and were signed on its behalf by:

M Burton

R Randall

The notes form part of these financial statements

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Notes to the Financial Statements for the year ended 31st December 2017

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A 'Small Entities' of Financial Reporting Standards 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Income

Turnover represents net invoiced sales of services and subscriptions, excluding value added tax. Income is recognised in the period in which it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

2. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	2,892	2,292
Prepayments	<u>570</u>	<u>-</u>
	<u>3,462</u>	<u>2,292</u>

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	140	70
Taxation and social security	1,040	1,040
Other creditors	<u>2,945</u>	<u>2,160</u>
	<u>4,125</u>	<u>3,270</u>