

# Form AR27

Trade Union and Labour relations (Consolidation) Act 1992

## Employers' Association's details

Name of Employers' Association:

Association of Circus Proprietors

Year ended:

31<sup>st</sup> December 2018

List number:

7E

Head or Main Office:

71-75 Sheldon Street  
Covent Garden  
London  
WC2H 9JQ

Has the address changed during the year to which the return relates?

Yes

No

(Tick as appropriate)

Website address (if available)

www. Circusgb.com

General Secretary:

Paul Archer

Contact name for queries regarding the completion of this return:

Ian Richardson

Telephone Number:

02380 232306

E-mail:

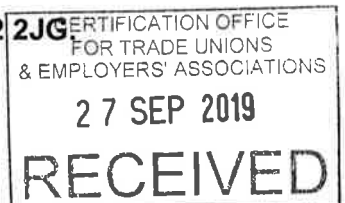
ian@hall-accountants.co.uk

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: 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



## 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 |
| 17                                       | 1                |                |  | 18     |

## Change of officers

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

| Position held | Name of Officer ceasing to hold office | Name of Officer Appointed | Date of Change |
|---------------|--|---------------------------|----------------|
|               |  |                           |                |
|               |  |                           |                |
|               |  |                           |                |
|               |  |                           |                |
|               |  |                           |                |
|               |  |                           |                |
|               |  |                           |                |

## Officers in post

(see note 10)

**Please insert a complete list of all officers in post at the end of the year to which this form relates.**

| Name of Officer | Position held |
|-----------------|---------------|
| M Burton        | Chairman      |
| P Archer        | Secretary     |
| R P Randall     | Treasurer     |

## Revenue account/General Fund

(see notes 11 to 16)

| Previous Year |  | £      | £      |
|---------------|--|--------|--------|
|               | <b>Income</b>                          |        |        |
| 29,500        | From Members                           | 28,500 |        |
| 2,075         | Subscriptions, levies, etc<br>Meetings | 15,516 |        |
|               | Investment income                      |        |        |
|               | Interest and dividends (gross)         |        |        |
|               | Bank interest (gross)                  |        |        |
|               | Other (specify)                        |        |        |
| 31,075        | Other income                           |        | 44,016 |
|               | Rents received                         |        |        |
|               | Insurance commission                   |        |        |
|               | Consultancy fees                       |        |        |
|               | Publications/Seminars                  |        |        |
|               | Miscellaneous receipts (specify)       |        |        |
| 780           | CFA Privilege proceeds                 | 343    |        |
|               |  |        | 343    |
| 32,355        | <b>Total income</b>                    |        | 44,359 |
|               | <b>Expenditure</b>                     |        |        |
|               | Administrative expenses                |        |        |
| 20,000        | Remuneration and expenses of staff     | 21,667 |        |
|               | Occupancy costs                        | 0      |        |
| 574           | Printing, Stationery, Post             | 20     |        |
|               | Telephones                             |        |        |
| 2,000         | Legal and Professional fees            | 2,000  |        |
| 660           | Miscellaneous (specify) Audit          | 600    |        |
| 1,076         | Promotion                              | 2,594  |        |
|               | Sundry                                 | 262    |        |
|               | Other charges                          |        | 27,143 |
|               | Bank charges                           |        |        |
|               | Depreciation                           |        |        |
|               | Sums written off                       |        |        |
|               | Affiliation fees                       |        |        |
|               | Donations                              |        |        |
| 1,925         | Conference and meeting fees            | 15,516 |        |
|               | Expenses                               |        |        |
|               | Miscellaneous (specify)                |        |        |
| 1,254         | Travel                                 | 879    |        |
|               |  |        | 16,395 |
|               | Taxation                               |        |        |
| 27,489        | <b>Total expenditure</b>               |        | 43,538 |
| 4,866         | Surplus/Deficit for year               |        | 821    |
| 11,359        | Amount of fund at beginning of year    |        | 16,225 |
| 16,225        | Amount of fund at end of year          |        | 17,046 |

## Accounts other than the revenue account/general fund

(See notes 11 to 16)

| <b>Account 2</b>        |   | <b>Fund Account</b> |          |
|-------------------------|---|---------------------|----------|
| <b>Name of account:</b> |   | <b>£</b>            | <b>£</b> |
| <b>Income</b>           | From members<br>Investment income<br>Other income (specify) |                     |          |
|                         |   |                     |          |
|                         | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b>      | Administrative expenses<br>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>£</b>            | <b>£</b> |
| <b>Income</b>           | From members<br>Investment income<br>Other income (specify) |                     |          |
|                         |   |                     |          |
|                         | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b>      | Administrative expenses<br>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 11 to 16)

| <b>Account 4</b>        |   | <b>Fund Account</b> |   |
|-------------------------|---|---------------------|---|
| <b>Name of account:</b> |   | £                   | £ |
| <b>Income</b>           | From members<br>Investment income<br>Other income (specify) |                     |   |
|                         |   |                     |   |
|                         | <b>Total Income</b>   |                     |   |
| <b>Expenditure</b>      | Administrative expenses<br>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> |   |
|-------------------------|---|---------------------|---|
| <b>Name of account:</b> |   | £                   | £ |
| <b>Income</b>           | From members<br>Investment income<br>Other income (specify) |                     |   |
|                         |   |                     |   |
|                         | <b>Total Income</b>   |                     |   |
| <b>Expenditure</b>      | Administrative expenses<br>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<br>Investment income<br>Other income (specify) |                     |          |
|                         |   |                     |          |
|                         | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b>      | Administrative expenses<br>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<br>Investment income<br>Other income (specify) |                     |          |
|                         |   |                     |          |
|                         | <b>Total Income</b>   |                     |          |
| <b>Expenditure</b>      | Administrative expenses<br>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)        |                     |          |





## 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 at end of period</b>      |                  |                     |                            |       |
|  |                  |                     |                            |       |
| Freehold                                 |                  |                     |                            |       |
|  |                  |                     |                            |       |
| Leasehold (50 or more years unexpired)   |                  |                     |                            |       |
|  |                  |                     |                            |       |
| Leasehold (less than 50 years unexpired) |                  |                     |                            |       |
|  |                  |                     |                            |       |
| As balance sheet                         |                  |                     |                            |       |

## Analysis of investments

(see note 22)

|                 |   | Other<br>Funds<br>£ |
|-----------------|---|---------------------|
| <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)

|  |  |                              |  |
|--|--|------------------------------|--|
| <b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b> |  | YES <input type="checkbox"/> | 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 <input type="checkbox"/> | NO <input type="checkbox"/>            |
| If NO, please state the names of the persons in whom the shares controlled by the association are registered.                |  |                              |  |
| Company name   | Names of shareholders  |                              |  |
| <b>Unincorporated Employers' Associations</b>  |  |                              |  |
| <b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>         |  | YES <input type="checkbox"/> | NO <input type="checkbox"/>            |
| 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 24 to 33)

|   | <b>All funds except<br/>Political Funds<br/>£</b> | <b>Political<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
|---|---|----------------------------------|------------------------------|
| <b>Income</b>   |   |                                  |                              |
| From Members  | 44,016  |                                  | 44,016                       |
| From Investments  |   |                                  |                              |
| Other Income (including<br>increases by revaluation of<br>assets)       | 343   |                                  | 343                          |
| <b>Total Income</b>   | 44,359  |                                  | 44,359                       |
| <b>Expenditure</b><br>(including decreases by revaluation<br>of assets) | 43,538  |                                  | 43,538                       |
| <b>Total Expenditure</b>  | 821   |                                  | 821                          |
| <b>Funds at beginning of year</b><br>(including reserves)               | 16,225  |                                  | 16,225                       |
| <b>Funds at end of year</b><br>(including reserves)                     | 17,046  |                                  | 17,046                       |
| <b>Assets</b>   |   |                                  |                              |
| Fixed Assets  |   |                                  |                              |
| Investment<br>Assets  |   |                                  |                              |
| Other Assets  |   |                                  | 22,472                       |
| <b>Total Assets</b>   |   |                                  | 22,472                       |
| <b>Liabilities</b>  |   |                                  |                              |
| <b>Total Liabilities</b>  |   |                                  | 5,426                        |
| <b>Net assets (Total Assets less Total Liabilities)</b>                 |   |                                  | 17,046                       |



**Notes to the accounts**

(see note 34)


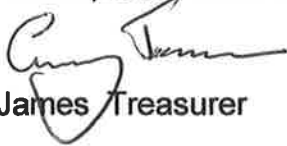
**All notes to the accounts must be entered on or attached to this part of the return.**

See attached accounts

**Accounting policies**  
(see notes 35 and 36)

See attached accounts

**Signatures to the annual return**  
including the accounts and balance sheet contained in the return.  
[\(see notes 37 and 38\)](#)

|   |  |
|---|--|
| <p>Secretary's Signature:</p>  <p>Name: Paul Archer</p> <p>Date: 20<sup>th</sup> September 2019</p> | <p>Chairman's Signature:<br/>(or other official whose position should be stated)</p>  <p>Name: Guy James Treasurer</p> <p>Date: 20<sup>th</sup> September 2019</p> |
|---|--|

**Checklist**  
[\(see note 39\)](#)  
(please tick as appropriate)

|   |     |                          |    |                          |
|---|-----|--------------------------|----|--------------------------|
| Has the return of change of officers been completed? (see Page 2) | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| Has the list of officers been completed? (see page 2a)            | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| Has the return been signed? (see Note 38)                         | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| Has the auditor's report been completed? (see Note 39)            | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| Is the rule book enclosed? (see Note 40)                          | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| Has the summary sheet been completed? (see Notes 6 and 25 to 34)  | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |



## Checklist for auditor's report

(see notes 40 to 44)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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

Please explain in your report overleaf or attached.

2. 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

Please explain in your report overleaf or attached.

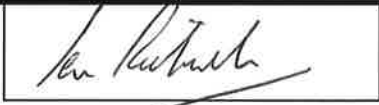
3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

### Auditor's report (continued)

See attached accounts and audit report

|  |  |  |
|--|--|--|
| Signature(s) of auditor or auditors:             |  |  |
| Name(s):   | <b>Ian Richardson</b>  |  |
| Profession(s) or Calling(s):                     | <b>FCA</b>   |  |
| Address(es):                                     | Hall & Co<br>Amplevine House<br>Dukes Road<br>Southampton<br>SO14 0ST                |  |
| Date:  | <i>26/09/2019</i>  |  |
| Contact name for enquiries and telephone number: | Ian Richardson<br>02380 232306   |  |

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

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

**Financial Statements  
for the Year Ended 31st December 2018**

# **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: 20<sup>th</sup> September 2019

## **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 2018 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 31<sup>st</sup> December 2018 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.

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

### **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

### **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](http://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: 26<sup>th</sup> September 2019

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

**Income Statement  
for the year ended 31st December 2018**

|                                      | 2018         |               | 2017         |               |
|--------------------------------------|--------------|---------------|--------------|---------------|
|                                      | £            | £             | £            | £             |
| <b>Income received</b>               |              |               |              |               |
| Subscriptions                        |              | 28,500        |              | 29,500        |
| Charge for attendance at meetings    |              | 15,516        |              | 2,075         |
| CFA Privilege Proceeds               |              | 343           |              | 780           |
| Other income                         |              | -             |              | -             |
|                                      |              | <u>44,359</u> |              | <u>32,355</u> |
| <b>Expenditure</b>                   |              |               |              |               |
| Secretarial charges                  | 21,667       |               | 20,000       |               |
| Cost of meetings                     | 15,516       |               | 1,925        |               |
| Stationery, postage & telephone      | 20           |               | 574          |               |
| Sundries                             | 262          |               | -            |               |
| Promotional & website costs          | 2,594        |               | 1,076        |               |
| Travel                               | 879          |               | 1,254        |               |
| Accountancy & audit                  | 600          |               | 660          |               |
| Other professional costs             | <u>2,000</u> |               | <u>2,000</u> |               |
|                                      |              | <u>43,538</u> |              | <u>27,489</u> |
| Surplus for the year                 |              | <u>821</u>    |              | <u>4,866</u>  |
| <b>Retained surplus for the year</b> |              | <u>821</u>    |              | <u>4,866</u>  |

The notes form part of these financial statements

# THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

## Balance Sheet 31st December 2018

|                                     | Notes | 2018<br>£     | £             | 2017<br>£     | £             |
|-------------------------------------|-------|---------------|---------------|---------------|---------------|
| <b>CURRENT ASSETS</b>               |       |               |               |               |               |
| Debtors                             | 2     | 4,808         |               | 3,462         |               |
| Cash at bank and in hand            |       | <u>17,664</u> |               | <u>16,888</u> |               |
|                                     |       | 22,472        |               | 20,350        |               |
| <b>CREDITORS</b>                    |       |               |               |               |               |
| Amounts falling due within one year | 3     | <u>5,426</u>  |               | <u>4,125</u>  |               |
| <b>NET CURRENT ASSETS</b>           |       |               | 17,046        |               | 16,225        |
| <b>NET ASSETS</b>                   |       |               | <u>17,046</u> |               | <u>16,225</u> |
| <b>GENERAL FUND</b>                 |       |               |               |               |               |
| Balance brought forward             |       |               | 16,225        |               | 11,359        |
| Surplus for the year                |       |               | <u>821</u>    |               | <u>4,866</u>  |
| Balance carried forward             |       |               | <u>17,046</u> |               | <u>16,225</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 20<sup>th</sup> September 2019 and were signed on its behalf by:

M Burton

G James

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 2018

### 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

|               | 2018         | 2017         |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 4,808        | 2,892        |
| Prepayments   | -            | 570          |
|               | <u>4,808</u> | <u>3,462</u> |

### 3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2018         | 2017         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Trade creditors              | -            | 140          |
| Taxation and social security | 1,040        | 1,040        |
| Other creditors              | 4,386        | 2,945        |
|                              | <u>5,426</u> | <u>4,125</u> |