

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	UK Cinema Association Limited		
Year ended:	31st December 2019		
List No:			
Head or Main Office:	3 Soho Square		
	London		
Postcode	W1D 3HD		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No <input checked="" type="checkbox"/> ('X' in appropriate box)
General Secretary:	Phil Clapp		
Contact name for queries regarding the completion of this return:	Redford & Co. Limited		
Telephone Number:	0207 224 2444		
E-mail:	jarnelgrewal@redford.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 1093602

You should sent the annual return to the following address stating the name of the union in subject:

For Employers' Associations based in England and Wales: returns@certoffice.org

For Employers' Associations based in Scotland: ymw@tcyoung.co.uk

Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11a
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

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
165	6			171

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
Director	M N Eyre		13 May 2019
Director		S A Jones	28 May 2019
Director		K Markwick	28 May 2019

SCHEDULE A

UK CINEMA ASSOCIATION LIMITED

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Directors:	J R Collington	Honorary Treasurer
	P A Clapp	Chief Executive
	A W W Cunard	
	M N Eyre	Resigned 13/05/2019
	S A Jones	Appointed 28/05/2019
	P J Hoare	
	C Lilly	
	K Markwick	Appointed 28/05/2019
	M McAdam	
	A G Poole	
	K Pullinger	
	J C Ribbons	
	D H Short	
	K R Styles	
	K C Suri	
	A C Welch	
Secretary:	P A Clapp	

Officers in post

(see note 10)

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

Name of Officer	Position held
J R Collington	Honorary Treasurer
P Clapp	Chief Executive
A W W Cunard	Director
S A Jones	Director
P J Hoare	Director
C Lilly	Director
K Markwick	Director
A G Poole	Director
K Pullinger	Director
J C Ribbons	Director
D H Short	Director
K R Styles	Director
K C Suri	Director
A C Welch	Director

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
458,422	From Members	Subscriptions, levies, etc	483,162	483,162
	Investment income	Interest and dividends (gross)		
2,022		Bank interest (gross)	2,746	2,746
		Other (specify)		
12,631		income from dinner & dance and other activities	18,247	18,247
14,653		Total Investment Income	20,993	20,993
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
		Total of other income		
		Total income		504,155
		Interfund Transfers IN		
	Expenditure			
182,693	Administrative expenses	Remuneration and expenses of staff	236,112	236,112
44,624		Occupancy costs	63,480	63,480
2,272		Printing, Stationery, Post	3,505	3,505
2,364		Telephones	2,053	2,053
84,545		Legal and Professional fees	62,539	62,539
		Miscellaneous (specify)		
35,393		Subscriptions	27,973	27,973
65,494		Pension costs	16,982	16,982
5,200		Health care costs	4,361	4,361
10,057		Screenaward Sponsorship	8,000	8,000
5,717		Repairs & Maintenance	5,423	5,423
438,359		Total of Admin expenses		430,428
1,383	Other Charges	Bank charges	2,294	2,294
1,080		Depreciation	1,374	1,374
		Sums written off	500	500
		Affiliation fees		
		Donations		
32,730		Conference and meeting fees	17,633	17,633
		Expenses		
		Miscellaneous (specify)		
1,079		Insurance	1,029	1,029
60		Staff Training	318	318
41		Statutory Documentation	42	42
166		General exp / Staffwelfare/Advertising	5,766	5,766
36,539		Total of other charges		28,956
		Taxation	522	522
474,898		Total expenditure		459,906
		Interfund Transfers OUT		
-1,823		Surplus/Deficit for year		44,249
249,976		Amount of fund at beginning of year		248,153
248,153		Amount of fund at end of year		292,402

Accounts other than 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	
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		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	
	Interfund Transfers IN		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		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 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	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		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	
Interfund Transfers IN			
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	
Interfund Transfers OUT			
		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 [31st December 2019]

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at Page 8)	5,246	5,246
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
	Unquoted (Market value £) as at Page 9		
	Total Investments		
	Other Assets		
304,013	Sundry debtors	238,638	238,638
1,301,159	Cash at bank and in hand	894,819	894,819
	Stocks of goods		
	Others (specify)		
1,605,172	Total of other assets	1,133,457	1,133,457
	Total Assets		1,138,703
248,153	Revenue Account/ General Fund	292,402	
	Revaluation Reserve		
	Liabilities		
1,357,019	Creditors	846,301	
1,357,019	Total Liabilities		846,301
1,605,172	Total Assets		1,138,703

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period		-		
Additions during period		6,620		6,620
Less: Disposals				
Less: Depreciation		-1,374		-1,374
Total to end of period		5,246		5,246
Book Amount at end of period		5,246		5,246
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets		5,246		5,246

Analysis of Investments

(see note 22)

Quoted		Other Funds
	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 investments (to be specified)	
	Total Unquoted (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 note 23)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?

Yes		No	x
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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 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	483,162	483,162
From Investments	20,993	20,993
Other Income (including increases by revaluation of assets)		
Total Income	504,155	504,155
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	459,906	459,906
Funds at beginning of year (including reserves)	248,153	248,153
Funds at end of year (including reserves)	292,402	292,402
ASSETS		
Fixed Assets		5,246
Investment Assets		
Other Assets		1,133,457
Total Assets		1,138,703
Liabilities		
Total Liabilities		846,301
Net Assets (Total Assets less Total Liabilities)		292,402

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
Income		
From Members	483,162	483,162
From Investments	20,993	20,993
Other Income (including increases by revaluation of assets)		
Total Income	504,155	504,155
Expenditure (including decreases by revaluation of assets)	459,906	459,906
Total Expenditure	459,906	459,906
Funds at beginning of year (including reserves)	248,153	248,153
Funds at end of year (including reserves)	292,402	292,402
ASSETS		
Fixed Assets		5,246
Investment Assets		
Other Assets		1,133,457
Total Assets		1,138,703
Liabilities		
Total Liabilities		846,301
Net Assets (Total Assets less Total Liabilities)		292,402

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 ACCOUNTS ATTACHED

Accounting policies

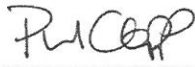

(see notes 35 & 36)

SEE ACCOUNTS ATTACHED

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Phil Clapp	Name:	James Collington - Treasurer
Date:	26 May 2020	Date:	25 May 2020

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	No	

Checklist for auditor's report

(see notes 41 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)

Please explain in your report overleaf or attached.

SEE ACCOUNTS 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)

Please explain in your report overleaf or attached.

SEE ACCOUNTS ATTACHED

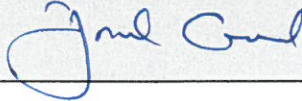
3. Your auditors or auditor must include in their report the following wording:

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 ACCOUNTS ATTACHED

Signature(s) of auditor or auditors:		
Name(s):	J S Grewal	
Profession(s) or Calling(s):	FCCA	
Address(es)	Redford & Co Limited 64 Baker Street London W1U 7GB	
Date:	29 / 5 / 2020	
Contact name for enquiries and telephone number:	J S Grewal 0207 224 2444	

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

Company registration number: 5144256

UK Cinema Association Limited
Company limited by guarantee

Financial statements

31 December 2019

UK Cinema Association Limited
Company limited by guarantee

Contents

	Page
Directors and other information	1
Directors report	2 - 3
Independent auditor's report to the members	4 - 6
Statement of income and retained earnings	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10 - 15

UK Cinema Association Limited
Company limited by guarantee

Directors and other information

Directors	J R Collington P A Clapp A W W Cunard M N Eyre P J Hoare S A Jones C Lilly K Markwick M McAdam A G Poole K Pullinger J C Ribbons D H Short K R Styles K C Suri A C Welch	Resigned 13/05/2019 Appointed 28/05/2019 Appointed 28/05/2019
Secretary	P A Clapp	
Company number	5144256	
Registered office	3 Soho Square London W1D 3HD	
Auditor	Redford & Co Limited Chartered Accountants 64 Baker Street London W1U 7GB	
Bankers	Coutts & Co 440 Strand London WC2R 0QS	

UK Cinema Association Limited
Company limited by guarantee

Directors report
Year ended 31 December 2019

The directors present their report and the financial statements of the company for the year ended 31 December 2019.

Directors

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

J R Collington	
P A Clapp	
A W W Cunard	
M N Eyre	Resigned 13/05/2019
P J Hoare	
S A Jones	Appointed 28/05/2019
C Lilly	
K Markwick	Appointed 28/05/2019
M McAdam	
A G Poole	
K Pullinger	
J C Ribbons	
D H Short	
K R Styles	
K C Suri	
A C Welch	

Directors responsibilities statement

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

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

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UK Cinema Association Limited
Company limited by guarantee

Directors report (continued)
Year ended 31 December 2019

Auditor

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

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

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

Small company provisions

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

This report was approved by the board of directors on 28 May 2020 and signed on behalf of the board by:



P A Clapp
Director

UK Cinema Association Limited
Company limited by guarantee

Independent auditor's report to the members of
UK Cinema Association Limited
Year ended 31 December 2019

Opinion

We have audited the financial statements of UK Cinema Association Limited (the 'company') for the year ended 31 December 2019 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 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 requirements of 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.

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

UK Cinema Association Limited
Company limited by guarantee

Independent auditor's report to the members of
UK Cinema Association Limited
Year ended 31 December 2019

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

UK Cinema Association Limited
Company limited by guarantee

Independent auditor's report to the members of
UK Cinema Association Limited
Year ended 31 December 2019

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.

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.

Use of our report

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.


Jarnel Grewal (Senior Statutory Auditor)

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

UK Cinema Association Limited
Company limited by guarantee

Statement of income and retained earnings
Year ended 31 December 2019

	Note	2019 £	2018 £
Turnover	5	501,409	471,053
Cost of sales		-	-
Administrative expenses		(459,384)	(474,898)
Operating profit/(loss)	6	42,025	(3,845)
Other interest receivable and similar income	8	2,746	2,022
Profit/(loss) before taxation		44,771	(1,823)
Tax on profit/(loss)	9	(522)	-
Profit/(loss) for the financial year and total comprehensive income		44,249	(1,823)
Retained earnings at the start of the year		248,153	249,976
Retained earnings at the end of the year		292,402	248,153

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 2019

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	10	5,246			
			5,246		
Current assets					
Debtors	11	238,638		304,013	
Cash at bank and in hand		894,819		1,301,159	
		1,133,457		1,605,172	
Creditors: amounts falling due within one year	12	(846,301)		(1,357,019)	
Net current assets			287,156		248,153
Total assets less current liabilities			292,402		248,153
Net assets			292,402		248,153
Capital and reserves					
Profit and loss account	14	292,402		248,153	
Members funds			292,402		248,153

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 28 May 2020, 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 2019

	2019	2018
	£	£
Cash flows from operating activities		
Profit/(loss) for the financial year	44,249	(1,823)
<i>Adjustments for:</i>		
Depreciation of tangible assets	1,374	1,080
Other interest receivable and similar income	(2,746)	(2,022)
Tax on profit/loss	522	-
Accrued expenses/(income)	(523,496)	(278,264)
<i>Changes in:</i>		
Trade and other debtors	65,375	(144,631)
Trade and other creditors	12,256	(437,797)
Cash generated from operations	<u>(402,466)</u>	<u>(863,457)</u>
Interest received	2,746	2,022
Tax paid	-	(175)
Net cash used in operating activities	<u>(399,720)</u>	<u>(861,610)</u>
Cash flows from investing activities		
Purchase of tangible assets	(6,620)	-
Net cash (used in)/from investing activities	<u>(6,620)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	<u>(406,340)</u>	<u>(861,610)</u>
Cash and cash equivalents at beginning of year	<u>1,301,159</u>	<u>2,162,769</u>
Cash and cash equivalents at end of year	<u><u>894,819</u></u>	<u><u>1,301,159</u></u>

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements
Year ended 31 December 2019

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 2019

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 2019

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):

	2019	2018
	£	£
Depreciation of tangible assets	1,374	1,080
Impairment of trade debtors	500	-
Operating lease rentals	63,480	44,624
Fees payable for the audit of the financial statements	11,470	11,470
	<u> </u>	<u> </u>

7. Staff costs

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

	2019	2018
Administrative staff	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs incurred during the year were:

	2019	2018
	£	£
Wages and salaries	212,677	166,306
Social security costs	23,435	16,387
Other pension costs	16,982	65,494
	<u>253,094</u>	<u>248,187</u>

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 December 2019

8.	Other interest receivable and similar income	2019	2018
		£	£
	Bank deposits	2,746	2,022
		<u> </u>	<u> </u>

9.	Tax on profit/loss	2019	2018
		£	£
	Major components of tax expense		
	Current tax:		
	UK current tax expense	522	-
	Tax on profit/loss	<u>522</u>	<u>-</u>

Reconciliation of tax expense

The tax assessed on the profit/loss for the year is lower than (2018: higher than) the standard rate of corporation tax in the UK of 19.00% (2018: 19.00%).

	2019	2018
	£	£
Profit/(loss) before taxation	44,771	(1,823)
	<u> </u>	<u> </u>
Profit/(loss) multiplied by rate of tax	8,506	(346)
Effect of expenses not deductible for tax purposes	300	133
Effect of capital allowances and depreciation	(1,034)	159
Utilisation of tax losses	(7,250)	-
Unrelieved tax losses	-	54
	<u> </u>	<u> </u>
Tax on profit/loss	<u>522</u>	<u>-</u>

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 December 2019

10. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 January 2019	-	-
Additions	6,620	6,620
At 31 December 2019	<u>6,620</u>	<u>6,620</u>
Depreciation		
At 1 January 2019	-	-
Charge for the year	1,374	1,374
At 31 December 2019	<u>1,374</u>	<u>1,374</u>
Carrying amount		
At 31 December 2019	<u>5,246</u>	<u>5,246</u>
At 31 December 2018	<u>-</u>	<u>-</u>

11. Debtors

	2019 £	2018 £
Trade debtors	151,815	82,220
Prepayments and accrued income	31,012	37,453
Other debtors	55,811	184,340
	<u>238,638</u>	<u>304,013</u>

12. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	24,592	22,482
Accruals and deferred income	802,308	1,325,804
Corporation tax	522	-
Social security and other taxes	18,879	8,733
	<u>846,301</u>	<u>1,357,019</u>

13. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was £16,982 (2018: £65,494).

UK Cinema Association Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 December 2019

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:

	2019	2018
	£	£
Not later than 1 year	49,210	47,565
Later than 1 year and not later than 5 years	149,277	194,387
Later than 5 years	-	4,100
	<u>198,487</u>	<u>246,052</u>

16. Related party transactions

During the year company invoiced the following related party:

- Cinema First Limited (Ctm Meerkat movies income) £3,312,500.
- Cinema First Limited (administration and rental income) £22,560.

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 2019.

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 2019

	2019	2018
	£	£
Turnover		
Subscription income	483,162	458,422
Income from Dinner & Dance and other activities	18,247	12,631
	<u>501,409</u>	<u>471,053</u>
Gross profit	<u>501,409</u>	<u>471,053</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(68,215)	(74,477)
Directors' remuneration (Chief Executive)	(144,462)	(91,829)
Employer's NI contributions	(23,435)	(16,387)
Pension costs	(16,982)	(65,494)
Staff training	(318)	(60)
Healthcare costs	(4,361)	(5,200)
Statutory documentation, ref. books and magazines	(42)	(41)
Rent, rates and service charges	(63,480)	(44,624)
Insurance	(1,029)	(1,079)
Tickets / seminars	(190)	(1,266)
Repairs and maintenance	(5,423)	(5,717)
Printing, postage and stationery	(3,505)	(2,272)
Advertising	(1,909)	-
Telephone	(2,053)	(2,364)
Screen award sponsorship	(8,000)	(10,057)
Travelling and meeting expenses less UNIC reimburs	(15,862)	(30,763)
Entertaining	(1,581)	(701)
Legal and professional	(51,069)	(73,075)
Auditor's remuneration	(11,470)	(11,470)
Bank charges	(2,294)	(1,383)
Bad debts	(500)	-
General expenses, staff welfare and donations	(3,857)	(166)
Subscriptions	(27,973)	(35,393)
Depreciation of tangible assets	(1,374)	(1,080)
	<u>(459,384)</u>	<u>(474,898)</u>
Operating profit/(loss)	42,025	(3,845)
Operating profit/(loss) percentage	8.4%	0.8%
Other interest receivable and similar income	2,746	2,022
Profit/(loss) before taxation	<u>44,771</u>	<u>(1,823)</u>