

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association: Association of Circus Proprietors

Year ended: 31st December 2019

List No:

Head or Main Office: 71-75 Sheldon Street

Covent Garden

London

Postcode WC2H 9JQ

Website address (if available) www.circusgb.com

Has the address changed during the year to which the return relates? Yes No ('X' in appropriate box)

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 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@tctyoung.co.uk

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Return of Members

(see note 9)

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
20	1			21

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
Treasurer	R Randall	G James	21 May 2019

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
M Burton	Chairman
P Archer	Secretary
G James	Treasurer

Association of Circus Proprietors of Great Britain

List of Officers at 31st December 2019

Chairman Mr M Burton

Treasurer Mr G James

Secretary Mr P Archer

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
28,500	From Members	Subscriptions, levies, etc	42,400	42,400
	Investment income	Interest and dividends (gross)		
		Bank interest (gross)		
		Other (specify)		
		Total Investment Income		
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Miscellaneous receipts (specify)		
15,516		Meetings	1,755	1,755
343		CFA privilege proceeds	221	221
		Total of other income		1,976
		Total income		44,376
		Interfund Transfers IN		
	Expenditure			
21,667	Administrative expenses	Remuneration and expenses of staff	19,833	19,833
		Occupancy costs		
20		Printing, Stationery, Post	263	263
		Telephones		
2,000		Legal and Professional fees	3,000	3,000
		Miscellaneous (specify)		
2,594		Promotion	1,066	1,066
262		Sundry	504	504
		UK Visa & immigration service	8,000	8,000
600		Audit	1,600	1,600
		Total of Admin expenses		34,266
	Other Charges	Bank charges		
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
15,516		Conference and meeting fees	2,473	2,473
		Expenses		
		Miscellaneous (specify)		
879		Travel	1,387	1,387
		Total of other charges		3,860
	Taxation			
		Total expenditure		38,126
	Interfund Transfers OUT			
		Surplus/Deficit for year		6,250
		Amount of fund at beginning of year		17,046
		Amount of fund at end of year		23,296

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 4		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 5		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)		
	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		
4,808	Sundry debtors	3,823	3,823
17,664	Cash at bank and in hand	21,813	21,813
	Stocks of goods		
	Others (specify)		
	Total of other assets	25,636	25,636
	Total Assets		25,636
17,046	Revenue Account/ General Fund	23,296	
	Revaluation Reserve		
	Liabilities		
4,386	Accrued expenses	1,300	
	Other liabilities	1,040	
	Total Liabilities		2,340
	Total Assets		25,636

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				
Less: Disposals				
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)				
Total of Fixed Assets				

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	
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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		42,400	42,400
From Investments			
Other Income (including increases by revaluation of assets)		1,976	1,976
	Total Income	44,376	44,376
Expenditure (including decreases by revaluation of assets)			
	Total Expenditure	38,126	38,126
Funds at beginning of year (including reserves)			
		17,046	17,046
Funds at end of year (including reserves)			
		23,296	23,296
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		25,636
	Total Assets		25,636
Liabilities			
	Total Liabilities		2,340
Net Assets (Total Assets less Total Liabilities)			23,296

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 & 36)

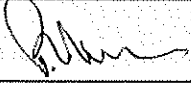
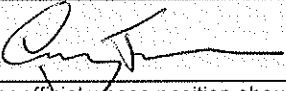
See attached accounts

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Paul Archer	Name:	Guy James Treasurer
Date:	24 August 2020	Date:	24 August 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.

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.

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

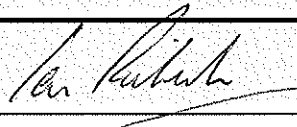
In our opinion the financial statements:

- 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):

Ian Richardson

Profession(s) or Calling(s):

FCA

Address(es)

Hall & Co, Amplevine House,
Dukes Road, Southampton, SO14
0ST

Date:

26/08/2020

Contact name for enquiries and telephone number:

Ian Richardson 023 8023 2306

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 2019**

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 committee members 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:

P Archer

Date: 24th August 2020

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 2019 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 2019 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 association 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 committee members are responsible for the other information. The other information comprises the information in the Statement of Management Committee's Responsibilities, 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 committee members 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 association and the association'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: 26th August 2020

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Income Statement for the year ended 31st December 2019

	2019		2018	
	£	£	£	£
Income received				
Subscriptions		42,400		28,500
Charge for attendance at meetings		1,755		15,516
CFA Privilege Proceeds		221		343
Other income		<u>-</u>		<u>-</u>
		44,376		44,359
Expenditure				
Secretarial charges	19,833		21,667	
Cost of meetings	2,473		15,516	
UK Visa & Immigration service	8,000		-	
Stationery, postage & telephone	263		20	
Sundries	504		262	
Promotional & website costs	1,066		2,594	
Travel	1,387		879	
Accountancy & audit	1,600		600	
Other professional costs	<u>3,000</u>		<u>2,000</u>	
		<u>38,126</u>		<u>43,538</u>
Surplus for the year		<u>6,250</u>		<u>821</u>
Retained surplus for the year		<u>6,250</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 2019

	Notes	2019 £	£	2018 £	£
CURRENT ASSETS					
Debtors	2	3,823		4,808	
Cash at bank and in hand		<u>21,813</u>		<u>17,664</u>	
		25,636		22,472	
CREDITORS					
Amounts falling due within one year	3	<u>2,340</u>		<u>5,426</u>	
NET CURRENT ASSETS			23,296		17,046
NET ASSETS			<u>23,296</u>		<u>17,046</u>
GENERAL FUND					
Balance brought forward			17,046		16,225
Surplus for the year			<u>6,250</u>		<u>821</u>
Balance carried forward			<u>23,296</u>		<u>17,046</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 24th August 2020 and were signed on its behalf by:

P Archer

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 2019

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	3,823	4,808
Prepayments	-	-
	<u>3,823</u>	<u>4,808</u>

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Taxation and social security	1,040	1,040
Other creditors	1,300	4,386
	<u>2,340</u>	<u>5,426</u>