

# 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 2020		
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:	<a href="mailto:jarnelgrewal@redford.co.uk">jarnelgrewal@redford.co.uk</a>		

**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](mailto:returns@certoffice.org)

For Employers' Associations based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.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

## 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	Crispin Lilly		30 September 2020

# 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
P Clapp	Chief Executive
J R Collington	Director
A W W Cunard	Director
P J Hoare	Director
S A Jones	Director
K H Markwick	Director
M McAdam	Director
A G Poole	Director
K Pullinger	Director
J C Ribbons	Director
D H Short	Director
K C Suri	Director
C A Welch	Director

## Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	<b>Income</b>			
483,162	From Members	Subscriptions, levies, etc	501,982	501,982
	Investment income	Interest and dividends (gross)		
2,746		Bank interest (gross)	922	922
		Other (specify)		
18,247		Income from dinner & dance and activities	6,035	6,035
		<b>Total Investment Income</b>	<b>6,957</b>	<b>6,957</b>
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars	49,150	49,150
		Miscellaneous receipts (specify)		
		Sundry income	5,082	5,082
		<b>Total of other income</b>		<b>54,232</b>
504,155		<b>Total income</b>		<b>563,171</b>
		<b>Interfund Transfers IN</b>		
	<b>Expenditure</b>			
236,112	Administrative expenses	Remuneration and expenses of staff	227,625	227,625
64,509		Occupancy costs	59,629	59,629
3,505		Printing, Stationery, Post	1,232	1,232
2,053		Telephones	1,350	1,350
62,539		Legal and Professional fees	126,092	126,092
		Miscellaneous (specify)		
27,973		Subscriptions	11,316	11,316
16,982		Pension costs	17,927	17,927
4,361		Healthcare costs	5,058	5,058
8,000		Screen award sponsorship		
5,423		IT Costs	7,626	7,626
430,428		<b>Total of Admin expenses</b>		<b>457,855</b>
	Other Charges	Bank charges	2,000	2,000
2,294		Depreciation	1,687	1,687
1,374		Sums written off		
500		Affiliation fees		
		Donations		
17,633		Conference and meeting fees	4,852	4,852
		Expenses		
		Miscellaneous (specify)		
318		Staff Training	675	675
		Conference costs	39,880	39,880
42		Statutory documentation	45	45
5,766		General expenses/Advertising	2,034	2,034
28,956		<b>Total of other charges</b>		<b>51,173</b>
522		Taxation	175	175
459,906		<b>Total expenditure</b>		<b>509,203</b>
		<b>Interfund Transfers OUT</b>		
44,249		Surplus/Deficit for year		53,968
248,153		Amount of fund at beginning of year		292,402
292,402		Amount of fund at end of year		346,370

**Accounts other than Revenue Account/General Fund**

(see notes 17 to 18)

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

Account 3		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	<b>Interfund Transfers OUT</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 Revenue Account/General Fund**

(see notes 17 to 18)

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

Account 5		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
	<b>Interfund Transfers OUT</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 Revenue Account/General Fund**

(see notes 17 to 18)

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

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



**Balance Sheet as at [ 31 December 2020 ]**

(see notes 19 and 20)

Previous Year		£	£
5,246	<b>Fixed Assets</b> (as at Page 8)	4,733	4,733
	<b>Investments</b> (as per analysis on page 9)		
	Quoted (Market value £ ) as at Page 9		
	Unquoted (Market value £ ) as at Page 9		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
86,823	Sundry debtors	31,257	31,257
894,819	Cash at bank and in hand	1,155,297	1,155,297
	Stocks of goods		
	Others (specify)		
151,815	Trade Debtors	14,016	
1,133,457	<b>Total of other assets</b>	1,200,570	1,200,570
	<b>Total Assets</b>		1,205,303
292,402	Revenue Account/ General Fund	346,370	
	Revaluation Reserve		
	<b>Liabilities</b>		
846,301	Creditors	858,933	
846,301	<b>Total Liabilities</b>		858,933
1,138,703	<b>Total Assets</b>		1,205,303

## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period		6,620		6,620
Additions during period		1,174		1,174
Less: Disposals				
Less: Depreciation		-3,061		-3,061
Total to end of period		4,733		4,733
<b>Book Amount</b> at end of period		4,733		4,733
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>		4,733		4,733

# 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	<b>X</b>
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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	
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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
		£
<b>Income</b>		
From Members	501,982	501,982
From Investments	6,957	6,957
Other Income (including increases by revaluation of assets)	54,232	54,232
<b>Total Income</b>	563,171	563,171
<b>Expenditure</b> (including decreases by revaluation of assets)		
<b>Total Expenditure</b>	509,203	509,203
<b>Funds at beginning of year</b> (including reserves)	292,402	292,402
<b>Funds at end of year</b> (including reserves)	346,370	346,370
<b>ASSETS</b>		
Fixed Assets		4,733
Investment Assets		
Other Assets		1,200,570
<b>Total Assets</b>		1,205,303
<b>Liabilities</b>		
<b>Total Liabilities</b>		858,933
<b>Net Assets (Total Assets less Total Liabilities)</b>		346,370

# Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
	£	£
<b>Income</b>		
From Members	501,982	501,982
From Investments	6,957	6,957
Other Income (including increases by revaluation of assets)	54,232	54,232
<b>Total Income</b>	563,171	563,171
<b>Expenditure</b> (including decreases by revaluation of assets)		
<b>Total Expenditure</b>	509,203	509,203
<b>Funds at beginning of year</b> (including reserves)	292,402	292,402
<b>Funds at end of year</b> (including reserves)	346,370	346,370
<b>ASSETS</b>		
Fixed Assets		4,733
Investment Assets		
Other Assets		1,200,570
<b>Total Assets</b>		1,205,303
<b>Liabilities</b>		
<b>Total Liabilities</b>		858,933
<b>Net Assets (Total Assets less Total Liabilities)</b>		346,370

# 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)

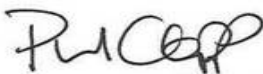

SEE ACCOUNTS ATTACHED

## Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:			Chairman's Signature:		
				(or other official whose position should be stated)	
Name:	Phil Clapp		Name:	James Collington - Treasurer	
Date:	16 June 2021		Date:	16 June 2021	

## Checklist

(see note 39)

(please enter 'X' as appropriate)

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

16 June 2021

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: 05144256

UK Cinema Association Limited  
Company limited by guarantee

Financial statements

31 December 2020

UK Cinema Association Limited  
Company limited by guarantee

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UK Cinema Association Limited  
Company limited by guarantee

Directors and other information

<b>Directors</b>	J R Collington P A Clapp A W W Cunard P J Hoare C Lilly (resigned on 30/09/2020) M McAdam A G Poole K Pullinger J C Ribbons C A Welch M A Turtle (appointed on 26/02/2021) C E Vaughan (appointed on 25/02/2021) T Bradon (appointed on 26/02/2021) S L Cooper (appointed on 01/03/2021) S A Jones K H Markwick D H Short K C Suri K R Styles (resigned on 25/02/2021)
<b>Secretary</b>	P A Clapp
<b>Company number</b>	05144256
<b>Registered office</b>	3 Soho Square London W1D 3HD
<b>Auditor</b>	Redford & Co Limited Chartered Accountants and Statutory Auditors 64 Baker Street London W1U 7GB
<b>Bankers</b>	Coutts & Co 440 Strand London WC2R 0QS

UK Cinema Association Limited  
Company limited by guarantee

Directors report  
Year ended 31 December 2020

The directors present their report and the financial statements of the company for the year ended 31 December 2020.

**Directors**

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

J R Collington  
P A Clapp  
A W W Cunard  
P J Hoare  
C Lilly (resigned on 30/09/2020)  
M McAdam  
A G Poole  
K Pullinger  
J C Ribbons  
C A Welch  
S A Jones  
K H Markwick  
D H Short  
K C Suri  
K R Styles (resigned on 25/02/2021)

**Going concern**

The directors have prepared the financial statements on a going concern basis which assumes the company will be able to meet its future obligations as they fall due and the company will settle all payments within the agreed terms.

Future subscription income is guaranteed despite the uncertainty caused by the ongoing Covid-19 global pandemic. Consequently, the company will remain profitable and maintain a positive cash balance.

The directors have therefore concluded that it is appropriate to prepare the financial statements on a going concern basis.

UK Cinema Association Limited  
Company limited by guarantee

Directors report (continued)  
Year ended 31 December 2020

**Directors responsibilities statement**

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

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

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

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

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

**Auditor**

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

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

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

**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 13 May 2021 and signed on behalf of the board by:

*PA Clapp*

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 2020**

**Opinion**

We have audited the financial statements of UK Cinema Association Limited (the 'company') for the year ended 31 December 2020 which comprise the statement of income and retained earnings, statement of financial position 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 2020 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 Companies Act 2006.

**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**

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**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 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.



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

**Independent auditor's report to the members of**  
**UK Cinema Association Limited (continued)**  
**Year ended 31 December 2020**

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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.

**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 where the Companies Act 2006 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions 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.

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

**Independent auditor's report to the members of**  
**UK Cinema Association Limited (continued)**  
**Year ended 31 December 2020**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to UK tax legislation, pensions legislation and employment regulation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risk related to completeness of satisfaction of income. Appropriate audit procedures were then performed in response to the identified principal risks and these included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Challenging judgements made by management in considering future events that are inherently uncertain.
- Identifying and testing journal entries, in particular journals indicating large or unusual transactions based on our understanding of the business.
- Corroborating our enquiries of management through our review of board minutes and inspection of the company's regulatory and legal correspondence.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 auditor's report.

UK Cinema Association Limited  
Company limited by guarantee

Independent auditor's report to the members of  
UK Cinema Association Limited (continued)  
Year ended 31 December 2020

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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

13 May 2021

UK Cinema Association Limited  
Company limited by guarantee

Statement of income and retained earnings  
Year ended 31 December 2020

	Note	2020 £	2019 £
Turnover		557,167	501,409
Cost of sales		-	-
Administrative expenses		(509,028)	(459,384)
Other operating income		5,082	-
<b>Operating profit</b>		<u>53,221</u>	<u>42,025</u>
Other interest receivable and similar income		922	2,746
<b>Profit before taxation</b>	6	<u>54,143</u>	<u>44,771</u>
Tax on profit		(175)	(522)
<b>Profit for the financial year and total comprehensive income</b>		<u><u>53,968</u></u>	<u><u>44,249</u></u>
Retained earnings at the start of the year		<u>292,402</u>	<u>248,153</u>
Retained earnings at the end of the year		<u><u>346,370</u></u>	<u><u>292,402</u></u>

All the activities of the company are from continuing operations.

The notes on pages 10 to 12 form part of these financial statements.

UK Cinema Association Limited  
Company limited by guarantee

Statement of financial position  
31 December 2020

	Note	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	7	4,733		5,246	
			4,733		5,246
<b>Current assets</b>					
Debtors	8	45,273		238,638	
Cash at bank and in hand		1,155,297		894,819	
		1,200,570		1,133,457	
Creditors: amounts falling due within one year	9	(858,933)		(846,301)	
<b>Net current assets</b>			341,637		287,156
<b>Total assets less current liabilities</b>			346,370		292,402
<b>Net assets</b>			346,370		292,402
<b>Capital and reserves</b>					
Profit and loss account			346,370		292,402
<b>Members funds</b>			346,370		292,402

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of 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 13 May 2021, and are signed on behalf of the board by:

*J.R. Collington*

*P.A. Clapp*

J R Collington  
Director

P A Clapp  
Director

Company registration number: 05144256

The notes on pages 10 to 12 form part of these financial statements.

UK Cinema Association Limited  
Company limited by guarantee

Notes to the financial statements  
Year ended 31 December 2020

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 the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

3. **Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and are prepared in sterling, which is the functional currency of the company.

**Going concern**

The directors of the company have prepared the financial statements on a going concern basis which assumes the company will be able to meet its future obligations as they fall due and the company will settle all payments within the agreed terms.

Future subscription income is guaranteed despite the uncertainty caused by the ongoing Covid-19 global pandemic. Consequently, the company will remain profitable and maintain a positive cash balance.

The directors have therefore concluded that it is appropriate to prepare the financial statements on a going concern basis.

**Turnover**

Turnover represents primarily subscription income from cinema exhibitors, invoiced during the year, net of value added tax. This also includes fees for administration services and income from events.

**Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**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 - 20% and 33.33% 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.

UK Cinema Association Limited  
Company limited by guarantee

Notes to the financial statements (continued)  
Year ended 31 December 2020

**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.

**Defined contribution plans**

Contributions to defined contribution plans are charged against profits and represent the amount payable in respect of the accounting period.

**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. Employee numbers**

The average number of persons employed by the company during the year amounted to 3 (2019: 3).

**6. Profit before taxation**

Profit before taxation is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible assets	1,687	1,374
Fees payable for the audit of the financial statements	10,500	11,470

UK Cinema Association Limited  
Company limited by guarantee

Notes to the financial statements (continued)  
Year ended 31 December 2020

7.	<b>Tangible assets</b>	Fixtures, fittings and equipment £	<b>Total</b>  £
	<b>Cost</b>		
	At 1 January 2020	6,620	6,620
	Additions	1,174	1,174
	<b>At 31 December 2020</b>	<u>7,794</u>	<u>7,794</u>
	<b>Depreciation</b>		
	At 1 January 2020	1,374	1,374
	Charge for the year	1,687	1,687
	<b>At 31 December 2020</b>	<u>3,061</u>	<u>3,061</u>
	<b>Carrying amount</b>		
	<b>At 31 December 2020</b>	<u>4,733</u>	<u>4,733</u>
	At 31 December 2019	<u>5,246</u>	<u>5,246</u>
8.	<b>Debtors</b>	<b>2020</b> £	2019 £
	Trade debtors	14,016	151,815
	Other debtors	31,257	86,823
		<u>45,273</u>	<u>238,638</u>
9.	<b>Creditors: amounts falling due within one year</b>	<b>2020</b> £	2019 £
	Trade creditors	9,214	24,592
	Corporation tax	175	522
	Social security and other taxes	138,593	18,879
	Other creditors	710,951	802,308
		<u>858,933</u>	<u>846,301</u>
10.	<b>Controlling party</b>		

The company is controlled by its directors, acting in a representative capacity for their respective organisations.



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**

**Detailed income statement**  
**Year ended 31 December 2020**

	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Subscription income	501,982	483,162
Income from Dinner & Dance and other activities	6,035	18,247
Conference income	49,150	-
	<u>557,167</u>	<u>501,409</u>
<b>Administrative expenses</b>		
Wages and salaries	(66,555)	(68,215)
Directors' remuneration (Chief Executive)	(141,843)	(144,462)
Employer's NI contributions	(19,227)	(23,435)
Pension costs	(17,927)	(16,982)
Staff training	(675)	(318)
Healthcare costs	(5,058)	(4,361)
Statutory documentation and magazines	(45)	(42)
Rent, rates and service charges	(58,148)	(63,480)
Insurance	(1,481)	(1,029)
IT costs	(7,626)	(5,423)
Tickets / seminars	(98)	(190)
Printing, postage and stationery	(1,232)	(3,505)
Advertising	-	(1,909)
Telephone	(1,350)	(2,053)
Screen award sponsorship	-	(8,000)
Travelling and meeting expenses	(3,380)	(15,862)
Entertaining	(1,374)	(1,581)
Conference costs	(39,880)	-
Legal and professional	(60,851)	(51,069)
Safeguarding campaign	(54,741)	-
Auditor's remuneration	(10,500)	(11,470)
Bank charges	(2,000)	(2,294)
Bad debts	-	(500)
General expenses, staff welfare and donations	(2,034)	(3,857)
Subscriptions	(11,316)	(27,973)
Depreciation of tangible assets	(1,687)	(1,374)
	<u>(509,028)</u>	<u>(459,384)</u>
<b>Other operating income</b>		
Sundry income	5,082	-
	<u>5,082</u>	<u>-</u>
<b>Operating profit</b>	<b>53,221</b>	<b>42,025</b>
Other interest receivable and similar income	922	2,746
<b>Profit before taxation</b>	<u><b>54,143</b></u>	<u><b>44,771</b></u>