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Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	Association of Circus Proprietors of Great Britain				
Year ended:	31st December 2021				
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	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Paul Archer				
Contact name for queries regarding the completion of this return:	Guy James				
Telephone Number:	07837 652959				
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@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
22	1			23

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

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
20,975	From Members	Subscriptions, levies, etc	47,400	47,400
	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)		
675		Meetings		
2,677		CFA Privileged proceeds		
		Grants		
		Total of other income		
		Total income		47,400
		Interfund Transfers IN		
	Expenditure			
20,166	Administrative expenses	Remuneration and expenses of staff	20,000	20,000
		Occupancy costs		
577		Printing, Stationery, Post	169	169
		Telephones		
2,100		Legal and Professional fees	4,374	4,374
		Miscellaneous (specify)		
1,190		Promotion & website	762	762
695		Sundry	163	163
8,000		UK Visa & Immigration service	8,000	8,000
900		Audit	900	900
		Total of Admin expenses		34,368
	Other Charges	Bank charges		
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
4,549		Conference and meeting fees	173	173
		Expenses		
		Miscellaneous (specify)		
32		Travel		
		Total of other charges		173
		Taxation		
		Total expenditure		34,541
		Interfund Transfers OUT		
		Surplus/Deficit for year		12,859
		Amount of fund at beginning of year		9,414
		Amount of fund at end of year		22,273

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)	

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)
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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
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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
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Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
		£
Income		
From Members	47,400	47,400
From Investments		
Other Income (including increases by revaluation of assets)		
Total Income	47,400	47,400
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	34,541	34,541
Funds at beginning of year (including reserves)	9,414	9,414
Funds at end of year (including reserves)	22,273	22,273
ASSETS		
	Fixed Assets	
	Investment Assets	
	Other Assets	30,891
	Total Assets	30,891
Liabilities	Total Liabilities	8,618
Net Assets (Total Assets less Total Liabilities)		22,273

Summary Sheet

(see notes 24 to 33)


		All Funds	Total Funds
		£	£
Income			
	From Members		
	From Investments		
	Other Income (including increases by revaluation of assets)		
	Total Income		
Expenditure (including decreases by revaluation of assets)			
	Total Expenditure		
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities			
	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

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)

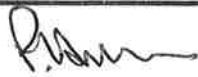
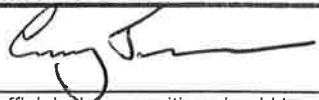
See attached accounts

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:		Treasurer's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Paul Archer	Name:	Guy James Treasurer
Date:	20 June 2022	Date:	20 June 2022

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 - as agreed with the Certification Office no Audit is required due to the size of the organisation

Signature(s) of auditor or auditors:	<i>Edward Richards</i>	Accountants, not Auditors
Name(s):	Edward Richards	
Profession(s) or Calling(s):	FCCA	
Address(es)	Thorne & Co, 1 St Mary's Street, Ross-on-Wye HR9 5HT	
Date:		
Contact name for enquiries and telephone number:	Edward Richards 01989 763636	

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 31 December 2021

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Financial Statements for the year ended 31 December 2021

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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 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 United Kingdom and Republic of Ireland". In preparing these financial statements the members of the management committee are required to:

- * select suitable accounting policies and 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 association 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Management Committee

G. M. James

27 June 2022

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Reporting Accountants Report to the Members of the Management Committee

We have prepared for your approval the financial information of The Association of Circus Proprietors of Great Britain for the year ended 31 December 2021 which comprise the Income and Expenditure Account, Balance Sheet and Notes to the Financial Statements from the accounting records and from information and explanations you have given to us.

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 Standard applicable in the United Kingdom and Republic of Ireland.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

Our work has been undertaken solely to prepare for your approval the financial information of The Association of Circus Proprietors of Great Britain and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at icaew.com/compilation. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the members of the Council of Management for our work or for this report.

You have approved the financial information for the year ended 31 December 2021 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not therefore express any opinion on the financial information.

Thorne & Co.
Accountants
1 St. Mary's Street
Ross-on-Wye
Herefordshire

27 June 2022

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Income and Expenditure Account for the year ended 31 December 2021

	<u>2021</u>	<u>2020</u>
Income		
Membership Subscriptions	39,500	20,975
Subscriptions - UK Visa and Immigration Service	7,900	-
Grants	-	2,500
Meeting Attendance Fees	-	675
Other Income	-	177
	<u>47,400</u>	<u>24,327</u>
Expenditure		
Secretary's Charges	20,000	20,166
Meeting Costs	173	959
Parliamentary Event	-	3,590
UK Visa and Immigration Service	8,000	8,000
Stationery, Postage and Telephone	169	577
Sundry	103	695
Promotional and Website Costs	762	1,190
Travel Expenses	-	32
Subscriptions	60	-
Accountancy and Audit Fee	900	900
Professional Charges	4,374	2,100
	<u>34,541</u>	<u>38,209</u>
Surplus (Deficit) for the Year	12,859	-13,882
Accumulated General Fund brought forward	<u>9,414</u>	<u>23,296</u>
Accumulated General Fund carried forward	<u>22,273</u>	<u>9,414</u>

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Balance Sheet - 31 December 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
Current Assets			
Trade Debtors		1,170	630
Cash at Bank and in Hand		<u>29,720</u>	<u>17,201</u>
		30,890	17,831
Creditors			
Amounts falling due within one year	2	<u>8,617</u>	<u>8,417</u>
Total Net Assets		<u><u>22,273</u></u>	<u><u>9,414</u></u>
General Fund			
Balance brought forward		9,414	23,296
Surplus (Deficit) for the Year		<u>12,859</u>	<u>-13,882</u>
Balance carried forward		<u><u>22,273</u></u>	<u><u>9,414</u></u>

The Financial Statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland

The Financial Statements were approved by the Management Committee on 27 June 2022 and signed on its behalf by:

G. M. James

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

Notes to the Financial Statements for the year ended 31 December 2021

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 Standard applicable in the United Kingdom and Republic of Ireland

Income

Income represents net invoiced sales of services and subscriptions exclusive of Value Added Tax. Income is recognised in the period in which it falls

2 Creditors : Amounts falling due within one year	<u>2021</u>	<u>2020</u>
Trade Creditors	1,577	1,377
Taxation and Social Security	1,040	1,040
Other Creditors	6,000	6,000
	<u>8,617</u>	<u>8,417</u>