

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 2023					
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?	<table><tr><td>Yes</td><td><input type="checkbox"/></td><td>No</td><td><input checked="" type="checkbox"/></td><td>('X' in appropriate box)</td></tr></table>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)		
General Secretary:	Joe Mercer					
Contact name for queries regarding the completion of this return:	Guy James					
Telephone Number:	07837 652959					
E-mail:	treasurer@circusgb.com					

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
25	1			26

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			£	£	
51,250	Income				
	From Members	Subscriptions, levies, etc	46,420	46,420	
	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)			
		Meetings			
		CFA Priviledge proceeds			
		Grants			
	Total of other income				
	Total income		46,420		
	Interfund Transfers IN				
18,083	Expenditure				
	Administrative expenses	Remuneration and expenses of staff	25,000	25,000	
		Occupancy costs			
	939	Printing, Stationery, Post	497	497	
		Telephones			
	3,691	Legal and Professional fees	2,432	2,432	
		Miscellaneous (specify)			
	1,304	Promotion & website	990	990	
	336	Sundry			
	8,000	UK Visa & Immigration service			
	250	Accounts & Audit	350	350	
		Total of Admin expenses		29,269	
		Other Charges	Bank charges	158	158
			Depreciation		
			Sums written off		
		Affiliation fees			
		Donations			
2,393		Conference and meeting fees	5,083	5,083	
		Expenses			
		Miscellaneous (specify)			
		Travel	307	307	
184		Trade subscriptions	60	60	
		Insurance	85	85	
	Total of other charges			5,693	
	Taxation				
	Total expenditure			34,962	
	Interfund Transfers OUT				
	Surplus/Deficit for year			11,458	
	Amount of fund at beginning of year			38,342	
	Amount of fund at end of year			49,800	

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

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
		£
Income		
From Members	46,420	46,420
From Investments		
Other Income (including increases by revaluation of assets)		
Total Income	46,420	46,420
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	34,962	34,962
Funds at beginning of year (including reserves)	38,342	38,342
Funds at end of year (including reserves)	49,800	49,800
ASSETS		
Fixed Assets		
Investment Assets		
Other Assets		51,840
Total Assets		51,840
Liabilities		
Total Liabilities		2,040
Net Assets (Total Assets less Total Liabilities)		49,800

Summary Sheet

(see notes 24 to 33)


	All Funds	Total Funds
	£	£
Income		
From Members	46,420	46,420
From Investments		
Other Income (including increases by revaluation of assets)		
Total Income	46,420	46,420
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	34,962	34,962
Funds at beginning of year (including reserves)	38,342	38,342
Funds at end of year (including reserves)	49,800	49,800
ASSETS		
Fixed Assets		
Investment Assets		
Other Assets		51,840
Total Assets		51,840
Liabilities		
Total Liabilities		-2,040
Net Assets (Total Assets less Total Liabilities)		49,800

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:	
			(or other official whose position should be stated)
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

Signature(s) of auditor or auditors:		Accountants
Name(s):	Edward Richards	
Profession(s) or Calling(s):	FCA	
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.

Company registration number 13658217 (England and Wales)

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

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ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their annual report and financial statements for the year ended 31 December 2023.

Principal activities

The principal activity of the company continued to be that of an industry representative body.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr G M James

Mr M E Burton

Mr J N B Lawson

Ms T J Dunbar

(Appointed 24 July 2023)

Ms V Cornwall

(Appointed 24 July 2023)

Small companies exemption

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

On behalf of the board



Mr G M James
Director

22 May 2024

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Income	46,100	51,000
Administrative expenses	(34,962)	(35,181)
Other operating income	320	250
	<hr/>	<hr/>
Surplus before taxation	11,458	16,069
Tax on surplus	-	-
	<hr/>	<hr/>
Surplus for the financial year	11,458	16,069
	<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	4	7,042		1,893	
Cash at bank and in hand		44,798		38,740	
		<u>51,840</u>		<u>40,633</u>	
Creditors: amounts falling due within one year	5	<u>(2,040)</u>		<u>(2,291)</u>	
Net current assets			<u>49,800</u>		<u>38,342</u>
Reserves					
Income and expenditure account			<u>49,800</u>		<u>38,342</u>
Members' funds			<u>49,800</u>		<u>38,342</u>

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 22 May 2024 and are signed on its behalf by:


Mr G M James
Director

Company registration number 13658217 (England and Wales)

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Association of Circus Proprietors GB Limited for the year ended 31 December 2023 which comprise the income and expenditure account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of Association of Circus Proprietors GB Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Association of Circus Proprietors GB Limited and state those matters that we have agreed to state to the board of directors of Association of Circus Proprietors GB Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Association of Circus Proprietors GB Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Association of Circus Proprietors GB Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Association of Circus Proprietors GB Limited. You consider that Association of Circus Proprietors GB Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Association of Circus Proprietors GB Limited. For this reason, 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 statutory financial statements.



Thorne & Co.

Chartered Certified Accountants

22 May 2024

1 St Mary's Street
Ross-on-Wye
Herefordshire
England
HR9 5HT

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

COMPANY INFORMATION

Directors Mr G M James
Mr M E Burton
Mr J N B Lawson
Ms T J Dunbar (Appointed 24 July 2023)
Ms V Cornwall (Appointed 24 July 2023)

Company number 13658217

Registered office Vine House
School Road
Aston Somerville
Broadway
WR12 7JD

Accountants Thorne & Co.
1 St Mary's Street
Ross-on-Wye
Herefordshire
England
HR9 5HT

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Association of Circus Proprietors GB Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Vine House, School Road, Aston Somerville, Broadway, WR12 7JD.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	4	3

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Service charges due	7,042	1,893
	<u> </u>	<u> </u>
5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	1
Taxation and social security	1,040	1,040
Other creditors	1,000	1,250
	<u> </u>	<u> </u>
	<u>2,040</u>	<u>2,291</u>
6 Members' liability		

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2023	2022	2022
	£	£	£	£
Income				
Membership Subscriptions		46,100		43,000
Subscriptions - UKVI		-		8,000
		<u>46,100</u>		<u>51,000</u>
Other operating income				
Sundry income		320		250
Administrative expenses				
Subcontract labour	25,000		19,083	
Travelling expenses	307		336	
Accommodation and subsistence	5,083		2,223	
Professional subscriptions	60		184	
Legal and professional fees	2,432		2,691	
Accountancy	350		250	
Bank charges	158		170	
Insurances (not premises)	85		-	
Printing and stationery	497		939	
Advertising	990		1,305	
UK Visa and Immigration Service	-		8,000	
		<u>(34,962)</u>		<u>(35,181)</u>
Operating surplus		<u>11,458</u>		<u>16,069</u>
