

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 2025

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

('X' in appropriate box)

General Secretary:

Joe Mercer

Contact name for queries regarding the completion of this return:

T Jade Dunbar - Treasurer

Telephone Number:

07968 401376

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 send the annual return to the following address stating the name of the union in subject:

returns@certoffice.org

Contents

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

Return of Members

(see note 9)

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

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.

[illegible]

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

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

(Resigned 24 June 2025)

Mr M E Burton

Mr J N B Lawson

Ms T J Dunbar

Ms V Cornwall

Ms J Sawicka

(Appointed 24 June 2025)

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



Ms T J Dunbar

Director

20 May 2026

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
45,434	From Members	Subscriptions, levies, etc	45,100	45,100
	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)		
		Total of other income		
45,434		Total income		45,100
		Interfund Transfers IN		
	Expenditure			
24,500	Administrative expenses	Remuneration and expenses of staff	29,167	29,167
		Occupancy costs		
947		Printing, Stationery, Post	768	768
		Telephones		
2,142		Legal and Professional fees	7,000	7,000
		Miscellaneous (specify)		
2,140		Promotion & website	560	560
		Marketing	1,800	1,800
		UK Visa & Immigration service		
134		Accounts & Audit	738	738
29,863		Total of Admin expenses		40,033
134	Other Charges	Bank charges	135	135
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
4,134		Conference and meeting fees	6,832	6,832
		Expenses		
		Miscellaneous (specify)		
1,492		Travel		
1,198		Trade subscriptions	1,190	1,190
		Insurance	379	379
6,958		Total of other charges		8,536
		Taxation		
36,821		Total expenditure		48,569
		Interfund Transfers OUT		
8,613		Surplus/Deficit for year		-3,469
49,800		Amount of fund at beginning of year		58,413
58,413		Amount of fund at end of year		54,944

(see notes 17 to 18)

[illegible]

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)	

(see notes 17 to 18)

[illegible]

(see notes 17 to 18)

Account 7		Fund Account	
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		

Balance Sheet as at [31 December 2025]

(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		
7,133	Sundry debtors	16,182	16,182
53,420	Cash at bank and in hand	40,902	40,902
	Stocks of goods		
	Others (specify)		
60,553	Total of other assets	57,084	57,084
	Total Assets		57,084
58,413	Revenue Account/ General Fund	54,944	
	Revaluation Reserve		
	Liabilities		
1,100	Trade creditors		
1,040	Accrued expenses	1,100	
	Other liabilities	1,040	
2,140	Total Liabilities		2,140
60,553	Total Assets		57,084

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

If Yes name the relevant companies:

Company name

Company registration number (if not registered in England & Wales, state where registered)

Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name

Yes

No

If NO, please state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Summary Sheet

(see notes 24 to 33)

		All Funds	Total Funds
			£
Income			
From Members		45,100	45,100
From Investments			
Other Income (including increases by revaluation of assets)			
	Total Income	45,100	45,100
Expenditure			
(including decreases by revaluation of assets)			
	Total Expenditure	48,569	48,569
Funds at beginning of year			
(including reserves)		58,413	58,413
Funds at end of year			
(including reserves)		54,944	54,944
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		57,084
	Total Assets		57,084
Liabilities			
	Total Liabilities		2,140
Net Assets (Total Assets less Total Liabilities)			54,944

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.

Accounting policies

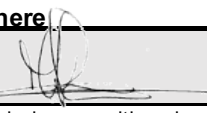
(see notes 35 & 36)

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: Joe Mercer		Name: Martin Burton
Date: Friday, 29 May 2026		Date: Friday, 29 May 2026	

Checklist

(see note 39)

(please enter 'X' as appropriate)

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

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

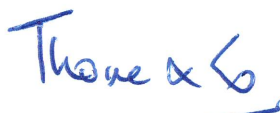
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Association of Circus Proprietors GB Limited for the year ended 31 December 2025 which comprise the income and expenditure account, the balance sheet and the related 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 www.accaglobal.com/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 www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.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 deficit 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
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT
England
20 May 2026

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 2025

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

COMPANY INFORMATION

Directors	Mr M E Burton Mr J N B Lawson Ms T J Dunbar Ms V Cornwall Ms J Sawicka	(Appointed 24 June 2025)
Company number	13658217	
Registered office	71-75 Shelton Street Covent Garden London England WC2H 9JQ	
Accountants	Thorne & Co. 1 St Mary's Street Ross-on-Wye Herefordshire England HR9 5HT	

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

CONTENTS

	Page
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 - 7

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

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	(Resigned 24 June 2025)
Mr M E Burton	
Mr J N B Lawson	
Ms T J Dunbar	
Ms V Cornwall	
Ms J Sawicka	(Appointed 24 June 2025)

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

Ms T J Dunbar
Director

20 May 2026

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 2025 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 www.accaglobal.com/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 www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.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 deficit 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
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT
England
20 May 2026

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Income		45,100	45,100
Administrative expenses		(48,569)	(36,821)
Other operating income		-	334
(Deficit)/surplus before taxation		(3,469)	8,613
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year		<u>(3,469)</u>	<u>8,613</u>

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	4	16,182		7,133	
Cash at bank and in hand		40,902		53,420	
		<u>57,084</u>		<u>60,553</u>	
Creditors: amounts falling due within one year	5	<u>(2,140)</u>		<u>(2,140)</u>	
Net current assets			54,944		58,413
Reserves					
Income and expenditure account			54,944		58,413
Total members' funds			<u>54,944</u>		<u>58,413</u>

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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.

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 20 May 2026 and are signed on its behalf by:

Ms T J Dunbar
Director

Company registration number 13658217 (England and Wales)

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 71-75 Shelton Street, Covent Garden, London, England, WC2H 9JQ.

1.1 Basis of preparation

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 2025

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 not carrying on a business for the purposes of making a profit and is therefore exempt from corporation tax.

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:

	2025 Number	2024 Number
Total	5	5

ASSOCIATION OF CIRCUS PROPRIETORS GB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Service charges due	16,182	7,133
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	1,040	1,040
Other creditors	1,100	1,100
	<u> </u>	<u> </u>
	<u>2,140</u>	<u>2,140</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 2025

	2025	2025	2024	2024
	£	£	£	£
Income				
Membership Subscriptions		45,100		45,100
Other operating income				
Sundry income		-		334
Administrative expenses				
Subcontract labour	29,167		24,500	
Travelling expenses	-		1,492	
Accommodation and subsistence	6,832		4,134	
Professional subscriptions	1,190		1,198	
Legal and professional fees	7,000		2,142	
Accountancy	738		134	
Bank charges	135		134	
Insurances (not premises)	379		-	
Printing and stationery	768		947	
Advertising	2,360		2,140	
		(48,569)		(36,821)
Operating (deficit)/surplus		(3,469)		8,613

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)

Signature(s) of auditor or auditors:	<i>Edward Richards</i>	
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:	19 MAY 2026	
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.