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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

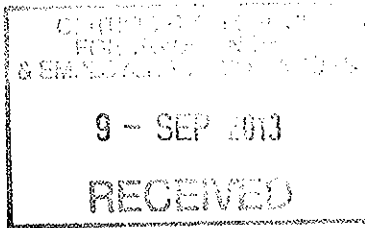
ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

Year ended:

List No:

Head or Main Office:



Website address (if available)

Has the address changed during the year to which the return relates? Yes No (Tick as appropriate)

General Secretary:

Contact name for queries regarding the completion of this return:

Telephone Number:

e-mail:

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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Employers' Associations based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Employers' Associations based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

The officers as at 31st December 2012 were:-

Chairman	Brian Austen
Vice-Chairman	Martin Burton
Treasurer	Peter Featherstone
Trustees	James Clubb & Peter Featherstone
Secretary	Malcolm Clay

RETURN OF MEMBERS

(see note 9)

NUMBER OF MEMBERS AT THE END OF THE YEAR				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	TOTALS
20	1			21

OFFICERS IN POST

(see note 10)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change
	NONE		

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
21,800	From Members	<i>charge for meeting attend an cc</i> Subscriptions, levies, etc <i>Prior Year Subscriptions</i>	1,625 30,600
3,415	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)	
	Other income	Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify) <i>Commons reception</i> <i>CAA Privilege Proceeds</i>	500
200			
1,425			
550			
27,690	TOTAL INCOME		32,725
	EXPENDITURE		
15,000	Administrative expenses	Remuneration and expenses of staff (<i>Secretary</i>) Occupancy costs Printing, Stationery, Post Telephones Legal and Professional fees Miscellaneous (specify) <i>Supplier from wife</i> <i>Promotional and website</i>	15,000 1,411 1,130 110 399
1,259			
425			
330			
1,506			
	Other charges	Bank charges Depreciation Sums written off Affiliation fees Donations Conference and meeting fees Expenses (<i>Travel</i>) Miscellaneous (specify) <i>courses</i>	140 5,925 1,947 2,025 175
2,099			
	Taxation		
20,676	TOTAL EXPENDITURE		20,320
2,019	Surplus/Deficit for year		4,405
11,791	Amount of fund at beginning of year		17,905
10,905	Amount of fund at end of year		23,356

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	Surplus (Deficit) for the year		
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			

ACCOUNT 3		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
	Total Income		
Expenditure	Administrative expenses		
	Other expenditure (specify)		
	Total Expenditure		
	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 THE 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		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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 THE 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		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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		
Expenditure	Administrative expenses Other expenditure (specify)		
	Total Expenditure		
	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 [31/12/12]
(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at page 11)	288	
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets	39,860	
	Sundry debtors	955	
	Cash at bank and in hand		
	Stocks of goods		
	Others (specify)		
	Total of other	39,815	
43,913	assets		
43,913		TOTAL ASSETS	40,103
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
	Revaluation Reserve		
	Liabilities	43,913	
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors	(29,904)	
	Accrued expenses	500	
	Provisions		
	Other liabilities, <i>see</i>	2,738	
43,913			
(19,904)			
500			
1,402			
25,000		TOTAL LIABILITIES	16,727
17,900		TOTAL ASSETS	23,356

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period				
Additions during period		432		432
Less: Disposals during period				
Less: DEPRECIATION:		(144)		(144)
Total to end of period				
BOOK AMOUNT at end of period		<u>288</u>		<u>288</u>
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET				

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
QUOTED	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 securities (to be specified)	
	TOTAL QUOTED (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 notes 23 to 25)

Does the association, or any constituent part of the association, have a controlling interest in any limited company?		YES	NO
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 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			32,225
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			500
Total Income			32,725
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			20,320
Funds at beginning of year (including reserves)			120,905
Funds at end of year (including reserves)			23,356
ASSETS			
Fixed Assets			207
Investment Assets			
Other Assets			39,705
		Total Assets	40,103
LIABILITIES		Total Liabilities	(16,747)
NET ASSETS (Total Assets less Total Liabilities)			23,356

NOTES TO THE ACCOUNTS

(see note 36)

All notes to the accounts must be entered on or attached to this part of the return.

- See attached accounts

ACCOUNTING POLICIES

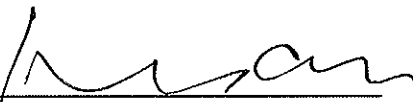
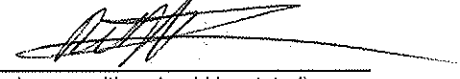
(see notes 37 and 38)

- see attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>MALCOLM S. CLAY</u> Date: <u>30/8/13</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>BRIAN H AUSTEN</u> Date: <u>22/8/13</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	✓	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	2/4	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	✓	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	✓	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES		NO	✓
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	✓	NO	

AUDITOR'S REPORT

(see notes 42 to 47)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 43)

YES/NO

If "No" please explain below.

3. 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)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR27 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 45)

See over

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	KEITH ROBERTS	
Profession(s) or Calling(s):	FIA	
Address(es):	GLENN ROBERTS LTD COURT HOUSE ROAD PHILIPS ROAD AWA OMAHA LANE. 1311 SAK	
Date:		
Contact name and telephone number:	OLGA SPOSCIE	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

FINANCIAL STATEMENTS
THE ASSOCIATION OF CIRCUS PROPRIETORS
OF GREAT BRITAIN
FOR THE YEAR ENDED 31 DECEMBER 2012

Egan Roberts Limited
Glenfield House
Philips Road
Blackburn
Lancashire
BB1 5PF

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

REPORT OF THE MANAGEMENT COMMITTEE

ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

Financial Reporting Standards now current in the United Kingdom require officers responsible for overseeing the day to day administration of an association's finances to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the surplus or deficiency of the organisation for that period. In preparing those financial statements, the officers are required to:-

- (i) select suitable accounting policies and apply them consistently;
- (ii) make judgements and estimates that are reasonable and prudent; and
- (iii) prepare the financial statements on the going concern basis unless it is inappropriate to that the association will continue to operate.

The officers are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the financial statements comply with the Financial Reporting Standards. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The audited Income and Expenditure Account and Balance Sheet that are attached to this report constitute the final accounts for the year ended 31st December 2012.

Signed on behalf of the Management Committee

.....
Malcolm Clay

Date:

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

We have audited the financial statements for the year ended 31st December 2012 on pages 4 to 6. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the association'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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the management committee and auditors

As described on page 1, the association's management committee is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the report of the management committee is not consistent with the financial statements, if the association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the report of the management committee and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the management committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the association's affairs as at 31st December 2012 and of its profit for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Egan Roberts Limited
Chartered Accountants
and Registered Auditors
Glenfield House
Philips Road
Blackburn
Lancashire
BB1 5PF

Dated:.....

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012

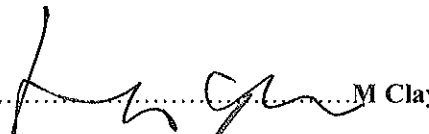
	2012	2011
	£	£
Income Received		
Subscriptions	25,200	21,600
Prior Year Subscriptions	-	3,915
Contributions to LEZ Litigation	-	200
Excess Contributions to House Of Commons Reception	-	1,425
Charge For Attendance at Meetings	1,675	-
CFA Privilege Proceeds	<u>500</u>	<u>550</u>
	27,375	27,690
 Expenditure		
Secretarial Charges CCS	15,000	15,000
Cost of Meetings	1,997	-
Stationery, Postage and Telephone	1,411	1,259
Travelling Expenses	2,025	2,098
Sundries	114	338
Promotional and Website Costs	399	1,506
Auditors Remuneration	490	475
Other Professional Costs	644	-
Courses	175	-
Depreciation	144	-
	<u>22,399</u>	<u>20,676</u>
 Excess of Income over Expenditure	<u>4,976</u>	<u>7,014</u>
 Retained Surplus for the year	<u>5,026</u>	<u>7,014</u>

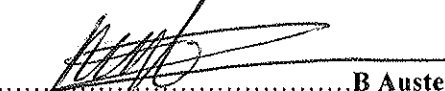
THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

BALANCE SHEET AS AT 31 DECEMBER 2012

	2012	2011
	£	£
Fixed Assets		
Computer Equipment	288	-
Current Assets		
Debtors and Prepayments	39,385	40,485
Cash at Bank	<u>955</u>	<u>3,428</u>
	40,340	43,913
Current Liabilities		
Creditors : Amounts falling due within one year	<u>16,747</u>	<u>25,008</u>
Net Current Assets	<u>23,593</u>	<u>18,905</u>
Total Assets	<u><u>23,881</u></u>	<u><u>18,905</u></u>
 Financed by:-		
General Fund		
Balance Brought forward	18,905	11,891
Surplus for the year	<u>4,976</u>	<u>7,014</u>
Balance carried forward	<u><u>23,881</u></u>	<u><u>18,905</u></u>

Signed on behalf of the Committee of Management

 M Clay

 B Austen

Date: 30/8/13

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. Accounting Policies

Historical Cost Convention

The financial statements are prepared under the historical cost convention which takes no account of the effect of inflation.

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

SUBSCRIPTIONS RECEIVABLE FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 £	2011 £
Members:		
Bobby Roberts	0	0
Circus Fiesta	0	0
Circus Hilarious	1,200	1,200
Circus of Horror	1,200	1,200
Circus Starr	1,200	1,200
Circus World Entertainments	1,200	1,200
Club Chipperfield Circus	0	0
David Duffy	0	0
The Entertainment Corporation	2,400	2,400
Extreme Events	600	600
Gandey	1,800	1,800
Gifford's Circus	1,200	1,200
Great Russian Circus	600	600
Happy Productions	1,200	1,200
Jay's Hippodrome	1,200	1,200
John Lawson	1,200	1,200
Moving Ahead Productions	0	0
Sir Robert Fossetts	0	0
Tip Top	1,200	1,200
Wookey Hole	600	600
Zippo's Circus	<u>4,200</u>	<u>4,200</u>
	<u>21,600</u>	<u>21,600</u>

THE ASSOCIATION OF CIRCUS PROPRIETORS OF GREAT BRITAIN

DEBTORS AS AT 31 DECEMBER 2012

	2012	2011
	£	£
Members:		
Bobby Roberts	2,400	2,400
Circus Fiesta	3,560	3,560
Circus Hilarious	1,200	1,200
Circus of Horrors	1,800	1,800
Circus Starr	600	600
Circus World Entertainments	600	600
Club Chipperfield Circus	1,585	1,585
David Duffy	7,500	7,500
The Entertainment Corporation	4,800	4,800
Extreme Events	600	600
Gandey	1,800	1,800
Gifford's Circus	1,545	1,545
Great Russian Circus	300	300
Happy Productions	0	0
Jay's Hippodrome	600	600
John Lawson	600	600
Moving Ahead Productions	1,290	1,290
Sir Robert Fossetts	3,525	3,525
Tip Top	1,980	1,980
Wookey Hole	0	0
Zippo's Circus	4,200	4,200
	<u>40,485</u>	<u>40,485</u>