

FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

Association of British Orchestras

Year ended:

31st March 2013

CO/4E

Head or Main Office:

32 Rose Street
London
WC2E 9ET

Website address

www.abo.org.uk

Has the address changed during the year to which the return relates?

Yes



No

General Secretary:

Mark Pemberton

Contact name for queries regarding the completion of this return:

Mark Pemberton

Telephone Number:

020 7557 6700

e-mail:

mark@abo.org.uk

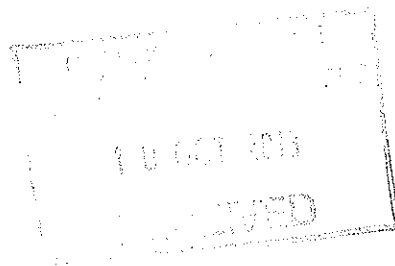
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 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



There were no changes of officer during the year, hence leaving that section blank. Our directors are as follows:

Michael Eakin *Chair* Chief Executive Royal Liverpool Philharmonic Orchestra

Michael Elliott Chief Executive Royal Scottish National Orchestra

Simon Funnell Managing Director London Mozart Players

Peter Helps Chief Executive sinfonia ViVA

Peter Harrap Chorus & Orchestra Director Welsh National Opera

Andrew Jowett Director THSH, Birmingham

Carol Main Director Live Music Now: Scotland

Kathryn McDowell CBE Managing Director London Symphony Orchestra

Chi-chi Nwanoku MBE

Gavin Reid Director BBC Scottish Symphony Orchestra

Leonora Thomson Director of Audiences and Development Barbican Centre

Mark Pemberton Company Secretary

I believe it is no longer necessary or appropriate for the ABO to be registered with the Certification Office, as the majority of our members now negotiate directly with the Musicians Union, so please advise how we can withdraw.

Mark Pemberton

REVENUE ACCOUNT/GENERAL FUND
(see notes 11 to 16)

Previous Year		£	£
	INCOME		
165,623	From Members Subscriptions, levies, etc	170,985	
2,578	Investment income Interest and dividends (gross) Bank interest (gross)	2,975	173,960
1,553	Other income Rents Received Publications/Seminars Conference/Event Delegate Fees Grants Received Miscellaneous receipts (specify)	2,045	
88,303		86,617	
21,716		123,695	
			212,357
279,773	TOTAL INCOME		386,316
	EXPENDITURE		
	Administrative expenses		
127,331	Remuneration and expenses of staff	170,776	
18,028	Occupancy costs	28,531	
5,555	Printing, Stationery, Post & Telephones	3,040	
3,320	Computer Maintenance	3,077	
26,427	Legal and Professional fees	17,658	
-	Miscellaneous (specify)	-	223,081
389	Other charges Bank charges Depreciation Sums written off Affiliation fees Donations Training & Seminars Conference and meeting fees Expenses (Volunteers) Marketing	492	
2,296		1,637	
2,594		-	
3,920		4,231	
2,578		2,975	
1,346		423	
69,973		133,284	
2,503		1,643	
636		529	
-	Taxation	-	145,214
266,895	TOTAL EXPENDITURE		368,295
12,877	Surplus/Deficit for year		18,022
138,457	Amount of fund at beginning of year		151,334
151,334	Amount of fund at end of year		169,356

BALANCE SHEET AS AT 31st March 2013
(see notes 19 and 20)

Previous Year			£	£
2,621	Fixed Assets	(as at page 11)	985	
	Investments	(as per analysis on page 13) Quoted (Market value £) Unquoted		
		Total Investments		985
13,301	Other Assets	Sundry debtors	33,073	
153,354		Cash at bank and in hand	209,457	
		Stocks of goods		
		Others (specify)		
		Total of other assets		242,530
169,276			TOTAL ASSETS	243,515
		Fund (Account)		
		Fund (Account)		
		Fund (Account)		
		Revaluation Reserve		
	Liabilities			
		Loans		
8,990		Bank overdraft		
3,986		Trade Creditors	15,762	
-		Tax payable	11,194	
4,967		Sundry creditors	-	
		Accrued expenses & deferred income	47,205	
		Provisions		
		Other liabilities		
17,944			TOTAL LIABILITIES	74,160
151,332			TOTAL ASSETS	169,355

FIXED ASSETS ACCOUNT
(see note 21)

COST OR VALUATION	Fixtures & Fittings
	£
At start of period	7,306
Additions during period	-
Less: Disposals during period	0
Less: DEPRECIATION during period:	1,637
Total Depreciation to end of period	(6,320)
BOOK AMOUNT at end of period	985
Freehold	
Leasehold (50 or more years unexpired)	
Leasehold (less than 50 years unexpired)	
AS BALANCE SHEET	985

SUMMARY SHEET
(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	170,985		170,985
From Investments	2,975		2,975
Other Income (including	212,357		212,357
Total Income	386,317		386,317
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	368,295		368,295
Funds at beginning of year (including reserves)	151,334		151,334
Funds at end of year (including reserves)	169,356		169,356
ASSETS			
	Fixed Assets		985
	Investment Assets		
	Other Assets		242,530
		Total Assets	243,515
LIABILITIES		Total Liabilities	74,160
NET ASSETS (Total Assets less Total Liabilities)			169,355

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		

NOTES TO THE ACCOUNTS

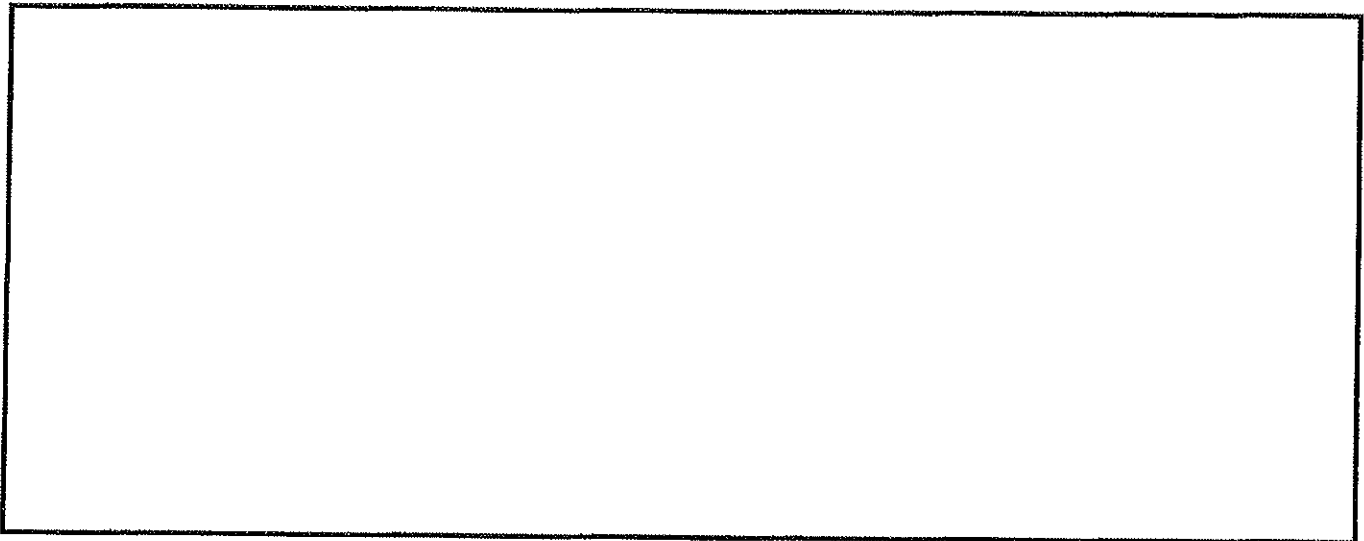
(see note 36)

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

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ACCOUNTING POLICIES

(see notes 37 and 38)



SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>Mark Pemberton</i></u> Name: <u>MARK PEMBERTON</u> Date: <u>8/10/13</u>	Chairman's Signature: <u><i>Michael Eakin</i></u> (or other official whose position should be stated) Name: <u>MICHAEL EAKIN</u> Date: <u>7/10/13</u>
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CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES	<input checked="" type="checkbox"/>	NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES	<input checked="" type="checkbox"/>	NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES	<input checked="" type="checkbox"/>	NO	<input checked="" type="checkbox"/>

no changes

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/

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/

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/

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)

AUDITOR'S REPORT (continued)

THE ASSOCIATION OF BRITISH ORCHESTRAS (LIMITED BY GUARANTEE) INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF BRITISH ORCHESTRAS

We have audited the financial statements of The Association Of British Orchestras for the year ended 31 March 2013 set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on pages 1 - 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2013 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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 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' exemption in preparing the directors' report.

Samantha Wells (Senior Statutory Auditor)
for and on behalf of Lindeyer Francis Ferguson

2 July 2013

Chartered Accountants
Statutory Auditor

North House
198 High Street
Tonbridge
Kent
TN9 1BE

Signature(s) of auditor or auditors:

Wells

Name(s):

SAMANTHA WELLS

Profession(s) or Calling(s):

CHARTERED ACCOUNTANT

Address(es):

NORTH HOUSE
198 HIGH STREET
TONBRIDGE
KENT, TN9 1BE

Date:

2 JULY 2013

Contact name and telephone number:

01732 500250 .

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