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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	National Employers Organisation for Local Government Services
Year ended:	31 March 2012
List No:	231E
Head or Main Office:	Local Government House Smith Square London SW1P 3LG
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> X No <input type="checkbox"/> (Tick as appropriate)
General Secretary:	
Contact name for queries regarding the completion of this return:	Sharon Vincent
Telephone Number:	020 7664 3318
e-mail:	sharon.vincent@lga.gov.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



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
14	2			16

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
	Cllr Alistair Auty	Cllr Mary Malin	1 September 2011
	Cllr Sir Merrick Cockell	Cllr Ken Meeson	1 September 2011
	Cllr Geoff Driver	Cllr Ivan Ould	1 September 2011
	Vacant	Cllr Ian Greenwood	1 September 2011
	Cllr Simon Shaw	Vacant	1 September 2011

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
	From Members Subscriptions, levies, etc		
	Investment income Interest and dividends (gross)	-	
	Bank interest (gross)	-	
	Other (specify)	-	
	Other income Rents received	-	-
	Insurance commission	-	
	Consultancy fees	91,815	
	Publications/Seminars	93,373	
	Miscellaneous receipts (specify)	35,882	
			221,069
	TOTAL INCOME		221,069
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff	116,701	
	Occupancy costs	-	
	Printing, Stationery, Post	911	
	Telephones	-	
	Legal and Professional fees	76,187	
	Miscellaneous (specify)	60,005	
	Other charges Bank charges	-	253,803
	Depreciation	-	
	Sums written off	-	
	Affiliation fees	-	
	Donations	-	
	Conference and meeting fees	58,187	
	Expenses	-	
	Miscellaneous (specify)	1,310	
	Taxation		59,497
	TOTAL EXPENDITURE		313,300
	Surplus/Deficit for year		(92,231)
	Amount of fund at beginning of year		-
	Amount of fund at end of year		-

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)		-

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period	-	-	-	-
Additions during period	-	-	-	-
Less: Disposals during period	-	-	-	-
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)	-	-	-	-
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?		<input type="checkbox"/>	<input type="checkbox"/> 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		<input type="checkbox"/> N/A	<input type="checkbox"/>
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?		<input type="checkbox"/> N/A	<input type="checkbox"/>
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			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	221,069	-	221,069
Total Income	221,069		221,069
EXPENDITURE (including decreases by revaluation of assets)	313,300		313,300
Total Expenditure	313,300		313,300
Funds at beginning of year (including reserves)	-	-	-
Funds at end of year (including reserves)	(92,231) -	-	(92,231) -
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			-
		Total Assets	-
LIABILITIES		Total Liabilities	92,231 -
NET ASSETS (Total Assets less Total Liabilities)			(92,231) -

NOTES TO THE ACCOUNTS

(see note 36)

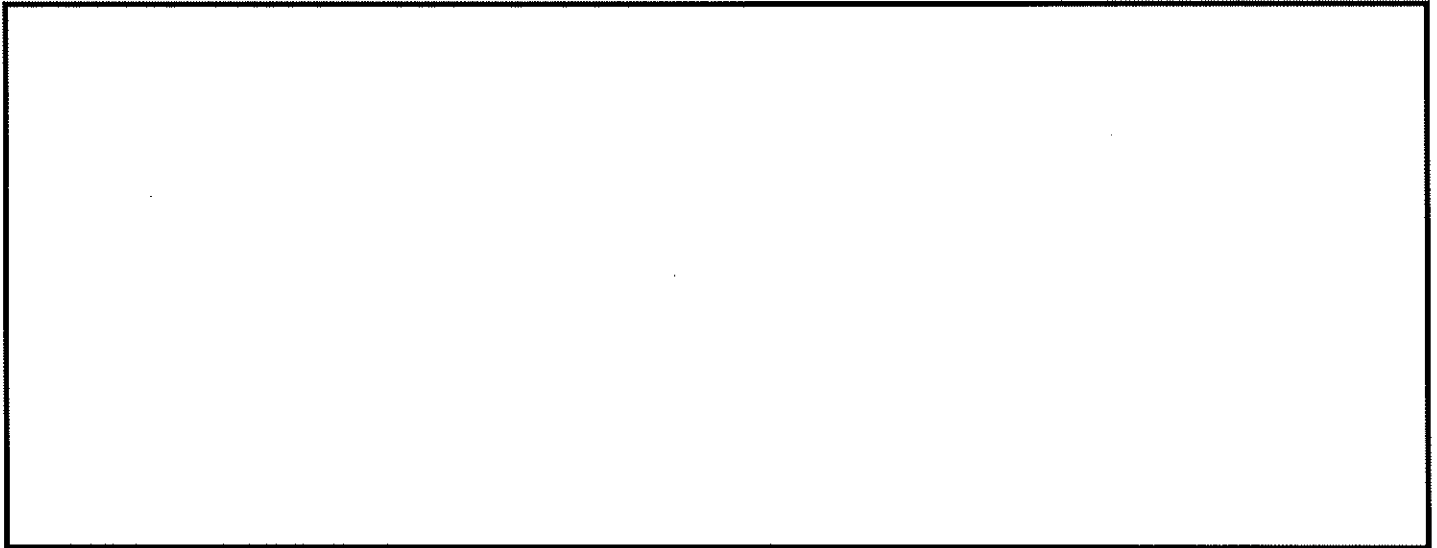
All notes to the accounts must be entered on or attached to this part of the return.

- 1) THE ACCOUNTS HAVE BEEN PREPARED UNDER THE HISTORIC COST CONVENTION.

- 2) INCOME IS THE AMOUNT RECEIVABLE AS SUBSCRIPTIONS AND SERVICES PROVIDED (EXCLUDING Value added tax)

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>Sarah Messenger</i></u> Name: <u>SARAH MESSINGER</u> Date: <u>8 AUGUST 2012.</u>	Chairman's Signature: <u><i>Ireia B. Jones</i></u> (or other official whose position should be stated) Name: <u>S W JONES (DIRECTOR OF FINANCE)</u> Date: <u>9 AUGUST 2012</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		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)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL EMPLOYERS ORGANISATION FOR LOCAL GOVERNMENT SERVICES ON THE FINANCIAL INFORMATION CONTAINED IN THE ANNUAL RETURN

We have audited the financial information in the attached annual return which shows a deficit for the year of £92,231.00 which has been prepared under the accounting policies set out therein.

This report is made solely to the Organisation's members, as a body. Our audit work has been undertaken so that we might state to the 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 Organisation and the Organisation's members as body, for our audit, for this report, or for the opinions we have formed.

Respective responsibilities of the treasurer and auditors

The treasurer is required to prepare the financial information in the annual return for each financial year which gives a true and fair view of the state of affairs of the Organisation and the surplus or deficit of the Organisation for the period. In preparing that information, the treasurer is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- consider whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial information; and
- prepare the financial information on a going concern basis unless it is inappropriate to assume the Organisation will continue in existence.

It is our responsibility to form an independent opinion, based on our audit, on the financial information in the annual return and report our opinion to you.

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 officers in the preparation of the financial statements and of whether the accounting policies are appropriate to the Organisation'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 annual return.

Opinion

In our opinion, the financial information in the return gives a true and fair view of the result of the Organisation for the year ended 31 March 2012 and has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Chancellors
Registered Auditors
38/39 Bucklersbury
Hitchin
Herts SG5 1BG

9 August 2012

