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 2013

List No: L31 E

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 X No [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

(Revised February 2011)
RETURN OF MEMBERS
(see note 9)

<table>
<thead>
<tr>
<th>NUMBER OF MEMBERS AT THE END OF THE YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Great Britain</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>13</td>
</tr>
</tbody>
</table>

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 person’s office.

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

<table>
<thead>
<tr>
<th>Title of Office</th>
<th>Name of Officer ceasing to hold office</th>
<th>Name of Officer Appointed</th>
<th>Date of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cllr Roger Phillips</td>
<td>Vacant</td>
<td></td>
<td>1 September 2012</td>
</tr>
<tr>
<td>Cllr Brian Baldwin</td>
<td>Cllr Alan Dean</td>
<td></td>
<td>1 September 2012</td>
</tr>
<tr>
<td>Cllr Ian Greenwood</td>
<td>Cllr Sian Timoney</td>
<td></td>
<td>1 September 2012</td>
</tr>
<tr>
<td>Cllr Gordon Kemp</td>
<td>Vacant</td>
<td></td>
<td>1 September 2012</td>
</tr>
<tr>
<td>Cllr David Rodway</td>
<td>Cllr Martin McCollgan</td>
<td></td>
<td>1 September 2012</td>
</tr>
</tbody>
</table>
# Revenue Account/General Fund

(see notes 11 to 16)

<table>
<thead>
<tr>
<th>Previous Year</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions, levies, etc</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends (gross)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank interest (gross)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance commission</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consultancy fees</td>
<td>141,060</td>
<td></td>
</tr>
<tr>
<td>Publications/Seminars</td>
<td>10,590</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous receipts (specify)</td>
<td>35,000</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td>186,650</td>
<td></td>
</tr>
</tbody>
</table>

| **EXPENDITURE** |   |
| Administrative expenses |   |
| Remuneration and expenses of staff | 111,406 |   |
| Occupancy costs | - |   |
| Printing, Stationery, Post | 296 |   |
| Telephones | - |   |
| Legal and Professional fees | 170,962 |   |
| Miscellaneous (specify) | 67,491 |   |
| **Other charges** |   |
| Bank charges | 5 |   |
| Depreciation | - |   |
| Sums written off | - |   |
| Affiliation fees | - |   |
| Donations | - |   |
| Conference and meeting fees | 50,971 |   |
| Expenses | - |   |
| Miscellaneous (specify) | 1,400 |   |
| **Taxation** |   |
| **TOTAL EXPENDITURE** | 402,531 |   |
| Surplus/Deficit for year | (215,881) |   |
| 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

<table>
<thead>
<tr>
<th>Fund Account</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name of account:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other income (specify)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other expenditure (specify)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Surplus (Deficit) for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amount of fund at beginning of year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amount of fund at the end of year (as Balance Sheet)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

## ACCOUNT 3

<table>
<thead>
<tr>
<th>Fund Account</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name of account:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other income (specify)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other expenditure (specify)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Surplus (Deficit) for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amount of fund at beginning of year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amount of fund at the end of year (as Balance Sheet)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
### ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

#### ACCOUNT 4

<table>
<thead>
<tr>
<th>Name of account:</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td>-</td>
</tr>
</tbody>
</table>

| **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

<table>
<thead>
<tr>
<th>Name of account:</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td>-</td>
</tr>
</tbody>
</table>

| **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

<table>
<thead>
<tr>
<th>Name of account:</th>
<th>Fund Account</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
</tr>
<tr>
<td>Other income (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td></td>
</tr>
<tr>
<td>Other expenditure (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Surplus (Deficit) for the year</td>
<td></td>
</tr>
<tr>
<td>Amount of fund at beginning of year</td>
<td></td>
</tr>
<tr>
<td>Amount of fund at the end of year (as Balance Sheet)</td>
<td></td>
</tr>
</tbody>
</table>

#### ACCOUNT 7

<table>
<thead>
<tr>
<th>Name of account:</th>
<th>Fund Account</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
</tr>
<tr>
<td>From members</td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
</tr>
<tr>
<td>Other income (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td></td>
</tr>
<tr>
<td>Other expenditure (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Surplus (Deficit) for the year</td>
<td></td>
</tr>
<tr>
<td>Amount of fund at beginning of year</td>
<td></td>
</tr>
<tr>
<td>Amount of fund at the end of year (as Balance Sheet)</td>
<td></td>
</tr>
<tr>
<td>Previous Year</td>
<td>£</td>
</tr>
<tr>
<td>--------------</td>
<td>-----</td>
</tr>
<tr>
<td><strong>Fixed Assets</strong> (as at page 11)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Investments</strong> (as per analysis on page 13)</td>
<td>-</td>
</tr>
<tr>
<td>Quoted (Market value £ )</td>
<td>-</td>
</tr>
<tr>
<td>Unquoted</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Investments</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Other Assets</strong></td>
<td>-</td>
</tr>
<tr>
<td>Sundry debtors</td>
<td>-</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>-</td>
</tr>
<tr>
<td>Stocks of goods</td>
<td>-</td>
</tr>
<tr>
<td>Others (specify)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total of other assets</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>-</td>
</tr>
<tr>
<td>Fund (Account)</td>
<td>-</td>
</tr>
<tr>
<td>Fund (Account)</td>
<td>-</td>
</tr>
<tr>
<td>Fund (Account)</td>
<td>-</td>
</tr>
<tr>
<td>Revaluation Reserve</td>
<td>-</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td>-</td>
</tr>
<tr>
<td>Loans</td>
<td>-</td>
</tr>
<tr>
<td>Bank overdraft</td>
<td>-</td>
</tr>
<tr>
<td>Tax payable</td>
<td>-</td>
</tr>
<tr>
<td>Sundry creditors</td>
<td>-</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>-</td>
</tr>
<tr>
<td>Provisions</td>
<td>-</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>-</td>
</tr>
</tbody>
</table>
## FIXED ASSETS ACCOUNT
*(see note 21)*

<table>
<thead>
<tr>
<th></th>
<th>Land &amp; Buildings</th>
<th>Fixtures &amp; Fittings</th>
<th>Motor Vehicles &amp; Equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COST OR VALUATION</strong></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>At start of period</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Additions during period</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Less: Disposals during period</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Less: DEPRECIATION:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total to end of period</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BOOK AMOUNT at end of period</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Freehold</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leasehold (50 or more years unexpired)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leasehold (less than 50 years unexpired)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>AS BALANCE SHEET</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>QUOTED</td>
<td>Other Funds £</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------</td>
<td>-----------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>British Government &amp; British Government Guaranteed Securities</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>British Municipal and County Securities</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other quoted securities (to be specified)</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL QUOTED (as Balance Sheet)</strong></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Market Value of Quoted Investments</em></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>UNQUOTED</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>British Government Securities</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>British Municipal and County Securities</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mortgages</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other unquoted securities (to be specified)</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL QUOTED (as Balance Sheet)</strong></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Market Value of Unquoted Investments</em></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet
<table>
<thead>
<tr>
<th>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>If YES name the relevant companies:</td>
<td>COMPANY NAME</td>
</tr>
</tbody>
</table>

**INCORPORATED EMPLOYERS’ ASSOCIATIONS**

<table>
<thead>
<tr>
<th>Are the shares which are controlled by the association registered in the association’s name</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>If NO, please state the names of the persons in whom the shares controlled by the association are registered.</td>
<td>COMPANY NAME</td>
</tr>
</tbody>
</table>

**UNINCORPORATED EMPLOYERS ASSOCIATIONS**

<table>
<thead>
<tr>
<th>Are the shares which are controlled by the association registered in the names of the association’s trustees?</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>If NO, state the names of the persons in whom the shares controlled by the association are registered.</td>
<td>COMPANY NAME</td>
</tr>
</tbody>
</table>
### SUMMARY SHEET
(see notes 26 to 35)

<table>
<thead>
<tr>
<th></th>
<th>All funds except Political Funds £</th>
<th>Political Funds £</th>
<th>Total Funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Members</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income (including increases by revaluation of assets)</td>
<td>186,650</td>
<td></td>
<td>186,650</td>
</tr>
<tr>
<td></td>
<td><strong>Total Income</strong></td>
<td>186,650</td>
<td>186,650</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(including decreases by revaluation of assets)</td>
<td>402,531</td>
<td></td>
<td>402,531</td>
</tr>
<tr>
<td></td>
<td><strong>Total Expenditure</strong></td>
<td>402,531</td>
<td>402,531</td>
</tr>
<tr>
<td>Funds at beginning of year (including reserves)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds at end of year (including reserves)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
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<td>Fixed Assets</td>
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<td>Investment Assets</td>
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<td>Other Assets</td>
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<tr>
<td></td>
<td><strong>Total Assets</strong></td>
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<tr>
<td><strong>LIABILITIES</strong></td>
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<tr>
<td>Total Liabilities</td>
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<tr>
<td><strong>NET ASSETS (Total Assets less Total Liabilities)</strong></td>
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</tbody>
</table>
NOTES TO THE ACCOUNTS
(see note 36)

All notes to the accounts must be entered on or attached to this part of the return.
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: Sarah Messenger
Name: Sarah Messenger
Date: 22/7/2013

Chairman's Signature: Helen Watts
Name: Helen Watts
Date: 19/7/13

CHECK LIST
(see note 41)

(please tick as appropriate)

<table>
<thead>
<tr>
<th>Question</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)</td>
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<tr>
<td>HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)</td>
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<tr>
<td>HAS THE RETURN BEEN SIGNED? (see Note 38)</td>
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<tr>
<td>HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)</td>
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<tr>
<td>IS A RULE BOOK ENCLOSED? (see Note 40)</td>
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<tr>
<td>HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)</td>
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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 £215,881.00 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 2013 and has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Naresh Sarna FCA (Senior Statutory Auditor)
for and on behalf of Chancellers LLP
Statutory Auditors
38/39 Bucklersbury
Hitchin
Herts SG5 1BG

23 July 2013
<table>
<thead>
<tr>
<th>Signature(s) of auditor or auditors:</th>
<th>[Signature]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name(s):</td>
<td>NAresh SArNA</td>
</tr>
<tr>
<td>Profession(s) or Calling(s):</td>
<td>ICAE W-FCA</td>
</tr>
</tbody>
</table>
| Address(es):                     | CHANCELLERS  
38/39 Bucklersbury  
HITCHIN  
Herts SG5 1BG  
Telephone No: 01462 620100  
Fax No: 01462 620108/620109 |
| Date:                            | 22.4.2013   |
| Contact name and telephone number: | AS ABOVE. |

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