

DO NOT STAPLE
PRINT ON ONE SIDE ONLY

FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

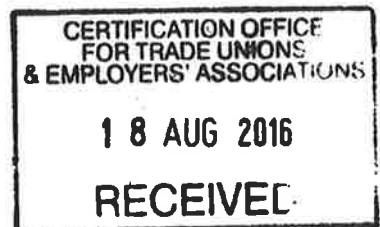
Name of Employers' Association:	North Western Local Authorities' Employers' Organisation
Year ended:	31 March 2016
List No:	CO/257/E
Head or Main Office:	Suite 2.4, 2 nd Floor, Building 8 Exchange Quay Salford Quays Salford M5 3EJ
Website address (if available)	www.nwemployers.org.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
Chief Executive:	Elizabeth McQue
Contact name for queries regarding the completion of this return:	Melanie Booth
Telephone Number:	0161 214 7100
e-mail:	melanieb@nwemployers.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



NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION

LIST OF OFFICERS IN POST

AS AT 31 MARCH 2016

Councillor A Dean	Chair	Liverpool City Council
Councillor S Sidat	Deputy Chair	Blackburn with Darwen BC
Councillor B Cannon	Vice Chair	Allerdale Council
Councillor B D Rigby MBE	Vice Chair	Trafford Council
Councillor J Mein	Member	Lancashire County Council
Councillor B Doughty	Member	Cumbria County Council
Councillor W Kahn	Member	Burnley BC
Councillor C Wynn	Member	West Lancashire BC
Councillor F Walker	Member	G M Fire Authority
Councillor T Halliwell	Member	Wigan Council
Councillor J Flanagan	Member	Manchester City Council
Councillor J Bowman	Member	Copeland BC
Councillor S Sanderson	Member	South Lakeland DC
Councillor P Donovan	Member	Cheshire West & Chester Council
Councillor M Wharton	Member	Halton BC
Councillor P Lappin	Member	Sefton Council

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
41				41

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
Chair		Councillor A Dean	14 July 2015
Deputy Chair	Councillor S Quinn	Councillor S Sidat	14 July 2015
Vice Chair		Councillor B D Rigby MBE	14 July 2015
Vice Chair	Councillor J Harrison	Councillor B Cannon	14 July 2015

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
695,675	From Members Subscriptions, levies, etc	702,417	
2,259	Investment income Interest and dividends (gross) Bank interest (gross) Other (specify)	2,453 3,189	
			708,059
1,465	Other income Room Income		
894,562	Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)	962,115	
			962,115
	TOTAL		1,670,174
1,593,961			
	EXPENDITURE		
	Administrative expenses		
681,968	Remuneration and expenses of staff	730,672	
176,325	Occupancy costs inc. Insurance	78,895	
16,814	Printing, Stationery, Post, Telephones	14,408	
541,189	Consultancy/Training	583,398	
8,798	Legal and Professional fees	9,703	
1,970	Miscellaneous (specify) Website	5,976	
16,361	Travel & Subsistence	13,594	
24,177	Car Leasing	19,222	
246	Hospitality	219	
994	Other charges		
326	Bank charges	1,041	
34,553	Depreciation	13,671	
3,400	Office Equipment	56,774	
3,190	Affiliation fees	3,150	
2,817	Regional Employers	5,952	
9,061	Bad Debt Provision	(2,561)	
2,551	Expenses/Staff Training	8,607	
1,818	Miscellaneous (specify) Information	2,578	
1,199	Service		
	Sundry Expenses	3,038	
	Room Facilities	3,189	
	Taxation		
1,527,757			
	TOTAL EXPENDITURE		1,551,526
66,204	Operating Surplus for year		118,648
(761,000)	Actuarial gain/(loss) in respect of defined Pension Scheme		490,000
(694,796)	Total gains/(losses) recognised since last Financial Year		608,648
(1,821,559)	Amount of fund at beginning of year		(2,516,355)
(2,516,355)	Amount of fund at end of year		(1,907,707)

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 March 2016]

(see notes 19 and 20)

Previous Year		£	£
32,129	Fixed Assets (as at page 11)	81,225	
	Investments (as per analysis on page 13)		
	Quoted (Market value £)		
	Unquoted		
32,129	Total Fixed Assets		81,225
	Other Assets		
475,954	Sundry debtors	426,271	
865,915	Cash at bank and in hand	1,392,448	
	Stocks of goods		
	Others (specify)		
1,341,869	Total of other assets		1,818,719
1,373,998	TOTAL ASSETS		1,899,944
727,645	General Fund (Account)		846,293
(3,244,000)	Defined Benefit Pension Scheme Liability		(2,754,000)
	Fund (Account)		
(2,516,355)	Total Funds		(1,907,707)
	Liabilities		
	Loans		
91,658	Trade Debtors	245,137	
22,884	VAT	15,502	
	Deferred Grant/Income	756,910	
36,102	Accrued expenses	36,102	
3,244,000	Provisions – Defined Benefit Pension Scheme Liability	2,754,000	
	Other liabilities		
3,890,353	TOTAL LIABILITIES		3,807,651
1,373,998	TOTAL FUNDS AND LIABILITIES		1,899,944

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures, Fittings and Equipment	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period		32,129		32,129
Additions during period		62,767		62,767
Less: Disposals during period				
Less: DEPRECIATION:		13,671		13,671
Total to end of period		81,225		81,225
BOOK AMOUNT at end of period		81,225		81,225
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET		81,225		81,225

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 <input checked="" type="checkbox"/>
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			
From Members	702,417		
From Investments	5,642		
Other Income (including increases by revaluation of assets)	962,115		
Total Income	1,670,174		
EXPENDITURE (including decreases by revaluation of assets)	1,551,526		
Total Expenditure	(1,551,526)		
Actuarial gain in respect of Defined Benefit Scheme	490,000		
Funds at beginning of year (including reserves)	(2,516,535)		
Funds at end of year (including reserves)	(1,907,707)		
ASSETS			
Fixed Assets			81,225
Investment Assets			
Other Assets			1,818,719
		Total Assets	1,899,944
LIABILITIES		Total Liabilities	3,807,651
NET LIABILITIES (Total Assets less Total Liabilities)			(1,907,707)

NOTES TO THE ACCOUNTS

(see note 36)

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

Tangible fixed assets		
	Furniture, fittings and equipment	Total
	£	£
Cost		
At 1 April 2015	32,129	32,129
Additions	62,767	62,767
	<hr/>	<hr/>
At 31 March 2016	94,896	94,896
	<hr/>	<hr/>
Accumulated Depreciation		
At 1 April 2015	-	-
Charge for the year	13,671	13,671
	<hr/>	<hr/>
At 31 March 2016	13,671	13,671
	<hr/>	<hr/>
Net Book Value		
At 31 March 2016	81,225	81,225
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2015	32,129	32,129
	<hr/> <hr/>	<hr/> <hr/>
Lease commitments		
At the year end the Organisation was committed to making the following payments in the year to 31 March 2016 under non-cancellable operating leases:		
	2016	2015
	£	£
Land & buildings		
Expiring between one and five years	30,208	30,208
Other operating leases		
Less than one year	-	15,809
Expiring between one and five years	32,191	13,956
	<hr/>	<hr/>
	62,399	59,973
	<hr/> <hr/>	<hr/> <hr/>
Debtors		
	2016	2015
	£	£
Trade debtors	400,895	463,846
Prepayments	25,376	12,108
	<hr/>	<hr/>
	426,271	475,954
	<hr/> <hr/>	<hr/> <hr/>

Creditors

	2016 £	2015 £
Trade creditors	245,137	91,658
VAT creditor	15,502	22,884
Accruals	36,102	31,611
Deferred income	756,910	500,200
	<u>1,053,651</u>	<u>646,353</u>

Accumulated funds

The Organisation aims to maintain a level of accumulated funds in general reserve which will protect it and its members from any contingences and/or commitments, whether foreseen or unforeseen. Any surplus income is carried forward for use against expenditure in future years in accordance with the non-profit-making structure of the Organisation. If the Organisation ceased to trade any surplus would be returned to members.

Staff costs

	2016 £	2015 £
Wages and salaries	653,397	592,241
Employer's national insurance	45,761	46,232
Superannuation and pension costs	98,003	96,290
	<u>797,161</u>	<u>734,763</u>

The above figures include £82,532 (2015: £53,654) of staff costs (including wages and salaries, employer's national insurance and superannuation and pension costs) charged directly to external projects in note 2 and therefore excluded from the "employees" figures in that same note.

Pension commitments

The Organisation provides pensions for some employees through participation in the Greater Manchester Pension Fund (the Fund), a funded defined benefit scheme which is administered by Tameside Metropolitan Borough Council and maintained independently of the Organisation's finances. More than one employer participates in the scheme.

The Organisation operates a defined benefit scheme in the UK. A full actuarial valuation was carried out as at 31 March 2013 and updated to 31 March 2016 by a qualified independent actuary. The 2013 actuarial report was not published until September 2015

The major assumptions used by the actuary were:

	2016 % p.a.	2015 % p.a.
Rate of increase in salaries	3.5%	3.6%
Rate of increase in pensions in payment	2.2%	2.4%
Discount rate	3.5%	3.2%

The fair value of the scheme assets and expected rates of return, the present value of the scheme liabilities and the resulting deficit are:

	Long term rate of return expected at 31/3/2016	Value at 31/3/2016 £'000	Long term rate of return expected at 31/3/2015	Value at 31/3/2015 £'000	Long term rate of return expected at 31/3/2014	Value at 31/3/2014 £'000
Equities	73%	2,995	3.2%	3,044	6.6%	2,726
Bonds	17%	698	3.2%	709	3.8%	643
Property	6%	246	3.2%	250	4.8%	227
Cash	4%	164	3.2%	167	3.7%	189
Total market value of assets		4,103		4,170		3,785
Present value of scheme liabilities		(6,857)		(7,414)		(6,268)
Deficit in scheme/ Net pension liability		(2,754)		(3,244)		(2,483)

Analysis of the defined benefit cost:

Amounts charged to operating surplus

	2016 £	2015 £
Current service costs	124,000	102,000

Pension commitments (continued)

Analysis of the amount charged to other finance costs:

	2016 £	2015 £
Interest income on plan assets	133,000	162,000
Interest cost on defined benefit obligation	(237,000)	(269,000)
	(104,000)	(107,000)

Analysis of the amount recognised in the statement of total recognised gains and losses:

	2016 £	2015 £
Actual return on assets excluding amounts included in net interest	(157,000)	278,000
Experience gains and losses arising on scheme liabilities	97,000	60,000
Changes in assumptions underlying the present value of the scheme liabilities	687,000	(978,000)
	<u>627,000</u>	<u>(640,000)</u>

Changes in the present value of the defined benefit obligation are as follows:

	2016 £	2015 £
Opening defined benefit obligation	<u>(3,244,000)</u>	<u>(2,483,000)</u>
Movements in the year:		
Current service costs	(124,000)	(102,000)
Contributions	91,000	88,000
Net interest	(104,000)	(107,000)
Actuarial loss arising from latest valuation	627,000	(640,000)
	<u>490,000</u>	<u>(761,000)</u>
Closing defined benefit obligation	<u>(2,754,000)</u>	<u>(3,244,000)</u>

Capital commitments

At 31 March 2016 the Organisation has capital commitments as follows:

	2016 £	2015 £
Contracted for but not provided for in the financial statements	-	24,146

Prior year adjustment

A prior year adjustment has been made to account for the Organisation's liability in respect of its defined benefit pension scheme within the Greater Manchester Pension Fund. The Organisation's share of the deficit had not previously been capable of being segregated, but now is and, as such, needs to be recognised in the accounts.

Changes to the Income and Expenditure Account at 31 March 2015:

	As previously Reported £	Adjustment £	As restated £
Surplus/(deficit) for the period	<u>66,204</u>	<u>(761,000)</u>	<u>(694,796)</u>

Changes to the Balance Sheet at 31 March 2015:

	As previously Reported	Adjustment	As restated
Pension liability	<u>-</u>	<u>(3,244,000)</u>	<u>(3,244,000)</u>
Reserves	<u>727,645</u>	<u>(3,244,000)</u>	<u>(2,516,335)</u>

ACCOUNTING POLICIES

(see notes 37 and 38)

Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Organisation's financial statements.

a. Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

b. Going concern

Despite the overdrawn balance sheet, the executive board believes there is no going concern issue. There is a positive general reserve before the pension provision is taken into account and there is no requirement to make contributions to the pension deficit in the next twelve months. The position is being monitored regularly.

c. Prior year item

Prior year errors are corrected retrospectively in the first financial statements authorised for issue after their discovery by restating the opening balances of assets, liabilities and reserves for the earliest prior period presented.

d. Income and expenditure

All income is recognised in the Income and Expenditure Account when the conditions for receipt have been met and there is reasonable assurance of receipt.

Expenditure is included on an accruals basis.

e. Depreciation

In accordance with Local Government practice, payments for minor items of capital expenditure less than £100 are charged to expenditure in the year.

Tangible fixed assets are written off over their estimated useful lives on a straight-line basis as follows

Computer equipment	3 years
Other equipment and furniture	5 years
Office fit-out, partitioning etc.	10 years

f. Leased assets

Operating lease rentals are charged on a straight line basis to the Income and Expenditure Account over the period of the lease.

g. Government and similar grants

Revenue grants are credited to the Income and Expenditure Account on an accruals basis.

h. Pension fund

The Organisation operates a defined benefit pension scheme for certain employees. The assets of the scheme are held separately from those of the Organisation. The regular cost of providing retirement pensions and related benefits under the Organisation's defined benefit scheme is charged to the Income and Expenditure Account over the employees' service lives on the basis of a constant percentage of earnings. The contributions are determined by qualified actuary on the basis of triannual valuation.

Pension scheme liabilities are measured on an actuarial basis using a projected unit method and are discounted to the present value using an AA corporate rate bond.

Pension scheme assets are valued at market value at the Balance Sheet date.

The pension scheme deficit is recognised in full on the Balance Sheet

Accounting policies (continued)

i. Taxation

As the Organisation is regarded as a mutual one, trading predominantly with its members, no taxation is required. Any surplus income is carried forward for use against expenditure in future years in accordance with the non-profit-making structure of the Organisation. If the Organisation ceased to trade any surplus would be returned to members.

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>Emc Que</i></u>	Chairman's Signature: <u><i>Alan Dean</i></u> (or other official whose position should be stated)
Name: <u>Emc Que</u>	Name: <u>ALAN DEAN</u>
Date: <u>11/08/16</u>	Date: <u>11/08/16</u>

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	

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)

AUDITOR'S REPORT (continued)

We have audited the financial statements of North Western Local Authorities' Employers' Organisation for the year to 31 March 2016 which comprise of the Income and Expenditure Account, the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Organisation's members, as a body, in accordance with Section 36 of the Trade Union & Labour Relations (Consolidation) Act 1992 (the "1992 Act"). Our audit work has been undertaken so that we might state to the Organisation's members those matters we are required to state to them in an auditor's 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 a body, for our audit work, for this report, or for the opinion we have formed.

Respective Responsibilities of Executive Board and Auditors

As explained more fully in the Statement of Executive Board Responsibilities on page 3, the Executive Board is 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 the 1992 Act and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. We are also required to express an opinion on whether, in accordance with the requirements of the 1992 Act, the Organisation has kept proper accounting records, maintained a satisfactory system of control over its transactions and prepared accounts which agree with the accounting records.

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 Organisations circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the board, and the overall presentation of the financial statements. In addition, we identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements we consider the implications for our report.

Opinion on the financial statements and other matters

In our opinion the Organisation has kept proper accounting records and maintained a satisfactory system of control over its transactions. Further, in our opinion the financial statements:

- give a true and fair view of the state of the Organisation's affairs as at 31 March 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992;
- agree with the accounting records maintained.

Signature(s) of auditor or auditors:			David A Kay, for Barlow Andrews LLP	
Name(s):			DAVID KAY	
Profession(s) or Calling(s):			CHARTERED ACCOUNTANT (FCA)	
Address(es):			BARLOW ANDREWS LLP CARLYCE HOUSE 78 CHORLEY NEW ROAD, BOCKEN. BC1 4BY	
Date:			11 AUGUST 2016 .	
Contact name and telephone number:			DAVID KAY 01204 527451 .	

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

EVERY EMPLOYERS' ASSOCIATION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

THERE IS NO LEGAL REQUIREMENT FOR THIS RETURN TO BE "APPROVED" BY THE GOVERNING BODY OF THE ASSOCIATION BEFORE SUBMISSION TO THE CERTIFICATION OFFICE