

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:

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:

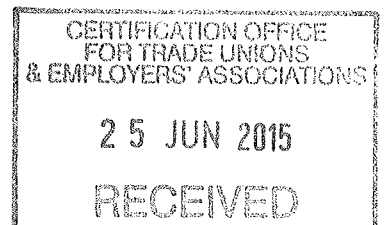
e-mail:

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



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
52				52

OFFICERS IN POST

(see note 10)

Attached is 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:

East Midlands Councils – Staff in Post 31.3.2014:

A Pritchard	Director of Policy & Infrastructure
A Neal	Head of Corporate Governance
C Jones	Policy Manager Health & Housing
P Williams	Policy Advisor – Economy and monitoring
L Hopkins	PA
B Jones	Administrative Assistant - Finance
S Young	Executive Director
L Bushill	PA / Learning and Development assistant
L Butterfill	HR & development manager
K Lowe	Learning & Development Adviser
M Hunt	HR & Development manager
S Maher	Director HR and Councillor Development
S Short	HR & Development manager
M Pevrill	Climate Change Officer
A Hopkinson	Climate Change assistant
D Curzon	Apprentice

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
Cleaner	E Dawson		31 st March 2014

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year £000's			£000's	£000's
	INCOME			
(872)	From Members	Subscriptions and other services etc	(707)	
(5)	Investment income	Interest and dividends (gross) Bank interest (gross) Other (specify)	(4)	
	Other income	Rents received Insurance commission Consultancy fees/Trading/Other Govt Contributions Publications/Seminars Income from reserves	(1,371)	
(557)				
(207)			(0)	
(1,641)		TOTAL INCOME		(2,082)
	EXPENDITURE			
	Administrative expenses			
919		Remuneration and expenses of staff	904	
69		Occupancy costs	80	
39		Transport Expenses	37	
23		Other Recharges	62	
		Legal and Professional fees		
513		Supplies and Services	380	
	Other charges	Bank charges Depreciation Loss on Disposal of Finance Lease Affiliation fees Donations Conference and meeting fees Expenses - Members Pension Interest Cost Transfer to Reserves	3 19 73 524	
2				
21				
55				
	Taxation			
1,641		TOTAL EXPENDITURE		2,082
0		Surplus/Deficit for year		0
811		Amount of fund at beginning of year		604
604		Amount of fund at end of year		1,128

ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND
(see notes 17 to 18)

ACCOUNT 2	N/A	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	N/A	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		N/A	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		N/A	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	N/A	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	N/A	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 [31/03/14]

(see notes 19 and 20)

Previous Year £000's		£000's	£000's
10	Fixed Assets (as at page 11)	7	
	Investments (as per analysis on page 13)		
0	Quoted (Market value £)	0	
0	Unquoted	0	
0	Total Investments		0
	Other Assets		
168	Sundry debtors	121	
1,645	Cash at bank and in hand	1,197	
0	Stocks of goods	0	
0	Others (specify)	0	
1,813	Total of other assets	1,318	
1,823	TOTAL ASSETS		1,325
604	Fund (Account)	1,128	
(1,606)	Pension Reserve (Account)	(2,308)	
	Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Loans		
	Bank overdraft		
	Tax payable		
(238)	Sundry creditors	(118)	
(981)	Accrued expenses	(79)	
	Provisions		
(1,606)	Other liabilities (Net Pension Liability)	(2,308)	
(2,825)	TOTAL LIABILITIES		(2,505)
1,823	TOTAL ASSETS		1,325
(1,002)	NET		(1,180)

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period	0	0	10	10
Additions during period	0	0	0	0
Less: Disposals during period	0	0	0	0
Less: DEPRECIATION:	0	0	(3)	(3)
Total to end of period	0	0	(3)	(3)
NET BOOK AMOUNT at end of period	0	0	7	7
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET	0	0	7	7

ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
QUOTED	British Government & British Government Guaranteed Securities	0
	British Municipal and County Securities	0
	Other quoted securities (to be specified)	0
	TOTAL QUOTED (as Balance Sheet)	0
	*Market Value of Quoted Investments	
UNQUOTED	British Government Securities	0
	British Municipal and County Securities	0
	Mortgages	0
	Other unquoted securities (to be specified)	0
	TOTAL QUOTED (as Balance Sheet)	0
	*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		N/A	
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		N/A	
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	(707)	0	(707)
From Investments	(4)	0	(4)
Other Income (including increases by revaluation of assets)	(1,371)	0	(1,371)
Total Income	(2,082)	0	(2,082)
EXPENDITURE (including decreases by revaluation of assets)	1,558	0	1,558
Total Expenditure	1,558	0	1,558
Funds at beginning of year (including reserves)	604	0	604
Funds at end of year (including reserves)	1,128	0	1,128
ASSETS			
Fixed Assets			7
Investment Assets			0
Other Assets			1,318
		Total Assets	1,325
LIABILITIES		Total Liabilities	(2,505)
NET ASSETS (Total Assets less Total Liabilities)			(1,180)

NOTES TO THE ACCOUNTS

(see note 36)

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

Please see Statement of Accounts attached.


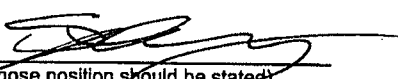
ACCOUNTING POLICIES

(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.

<p>Secretary's Signature: <u></u></p> <p>Name: <u>Sam Maher</u></p> <p>Date: <u>26/5/2015</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated)</p> <p>Name: <u>Stuart Young</u> <u>Executive Director</u></p> <p>Date: <u>21 May 2015</u></p>
--	---

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)

The above responses merely reference matters set out in our attached independent auditors' report to the members of the Executive Board on the financial statements of East Midlands Councils for the year ended 31 March 2014 dated [22 June 2015] (the "annual financial statements auditors' report"). This report is not a substitute for reading the annual financial statements auditors' report and the financial statements to which they relate. We have not performed any additional procedures in giving this report except for agreeing that the disclosures in the return are accurately extracted from the attached annual financial statements.

The above responses and the annual financial statements auditors' report, including the opinion, are prepared for and only for the addressees as a body in accordance with the terms of our signed engagement letter and for no other purpose. We do not, in giving the opinion, accept or assume responsibility for any other purpose or to any other person who receives our annual financial statements' auditors' report unless otherwise agreed by us in writing.

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <i>Richard Bacon</i> </div>	
Name(s):	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> PRICEWATERHOUSECOOPERS LLP </div>	
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> CHARTERED ACCOUNTANTS </div>	
Address(es):	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> CORNWALL COURT 19 CORNWALL STREET BIRMINGHAM B3 2DT </div>	
Date:	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 22 JUNE 2015 </div>	
Contact name and telephone number:	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> RICHARD BACON 0121 265 5492 </div>	

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE EXECUTIVE BOARD OF EAST MIDLANDS COUNCILS

Report on the financial statements

Our opinion

In our opinion the financial statements, defined below:

- give a true and fair view of the state of the organisation's affairs as at 31 March 2014 and of its profit and cash flows for the year then ended; and
- have been properly prepared in accordance with International Financial Reporting Standards ("IFRSs") as adopted by the European Union.

This opinion is to be read in the context of what we say in the remainder of this report.

What we have audited

The non-statutory financial statements (the "financial statements"), which are prepared by East Midlands Councils, comprise:

- the Statement of Financial Position as at 31 March 2014;
- the Statement of Comprehensive Income for the year then ended;
- the Statement of Cash Flows for the year then ended;
- the Statement of Changes in Equity for the year then ended; and
- the notes to the financial statements, which include the accounting policies and other explanatory information.

The financial reporting framework that has been applied in their preparation is applicable law and IFRSs as adopted by the European Union.

In applying the financial reporting framework, the Executive Director of East Midlands Councils and Assistant Director of Strategic Finance and Property Leicestershire County Council have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

What an audit of financial statements involves

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). 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 organisation's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the Executive Director of East Midlands Councils and Assistant Director of Strategic Finance and Property Leicestershire County Council; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information to identify material inconsistencies with the audited financial statements and to 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 or inconsistencies we consider the implications for our report.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the Statement of Responsibilities for the Statement of Financial Statements, the Executive Director of East Midlands Councils and Assistant Director of Strategic Finance and Property Leicestershire County Council 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 ISAs (UK & Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinion, has been prepared for and only for the organisation's directors, the Executive Director of East Midlands Councils and Assistant Director of Strategic Finance and Property Leicestershire County Council, as a body for Requirements under Trade Union and Labour Relations (Consolidation) Act 1992 in accordance with our engagement letter dated 3 December 2014 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the company, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
Cornwall Court
19 Cornwall Street
B3 2DT
Birmingham

22 June 2015