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# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:	South West Councils
Year ended:	31/3/2012
List No:	227E 1591
Head or Main Office:	Dennett House 11 Middle Street TAUNTON Somerset TA1 1SH
Website address (if available)	www.swcouncils.gov.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)
General Secretary:	Mrs Bryony Houlden
Contact name for queries regarding the completion of this return:	Mrs Karen Stone or Mrs Jill Bowditch
Telephone Number:	01823 270101
e-mail:	karen.stone@swcouncils.gov.uk jill.bowditch@swcouncils.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  
22<sup>nd</sup> 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



Cllr Nigel Ashton  
Cllr David Bellotti  
Cllr Angus Campbell  
Cllr Alison Clish-Green  
Cllr Derek Davies  
Cllr Mark Hawthorne  
Cllr Colin Hay  
Cllr Roger Hutchinson  
Cllr Andrew Leadbetter  
Cllr Harvey Siggs  
Cllr Peter Charon

# 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
56				

## 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

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc	284,368	
	Investment income    Interest and dividends (gross) Bank interest (gross)	54,870	
	Other income            Rents received	2,354	339,238
	Course Fees	246,241	
	Consultancy fees	146,017	
	Grant Income	87,796	
	RIEP Funding	605,927	
	Trade Union Contribution	2,470	
	Funding for Transfer re Pension Deficit	1,516,443	
	Other Project income	60,012	
	Funding for SW Portal	104,422	
			2,771,682
	<b>TOTAL INCOME</b>		3,110,920
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	2,542,775	
	Occupancy costs	71,085	
	Printing, Stationery, Post	21,512	
	Telephones	10,923	
	Legal and Professional fees	13,405	
	IT	97,558	
	Furniture & Equipment	143	
	Books	230	2,757,631
	Other charges		
	Bank charges	322	
	Depreciation	5,502	
	Sums written off	6,026	
	Subscriptions	8,338	
	Communications	4,716	
	Conference and meeting fees	13,447	
	Training Course Expenses	132,554	
	Consultancy	49,809	
	Other Project Funding	100,000	
	Miscellaneous	1,483	322,197
	Taxation		
	<b>TOTAL EXPENDITURE</b>		3,079,828
	Surplus/Deficit for year		31,092
	Amount of fund at beginning of year		1,959,956
	Amount of fund at end of year		1,991,048

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
		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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
		<b>Total Expenditure</b>	
		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)

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
<b>Name of account:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

<b>ACCOUNT 5</b>		<b>Fund Account</b>	
<b>Name of account:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
	<b>Total Expenditure</b>		
	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:		£	£
<b>Income</b>	From members		
	Investment income		
	Other income (specify)		
		<b>Total Income</b>	
<b>Expenditure</b>	Administrative expenses		
	Other expenditure (specify)		
			<b>Total Expenditure</b>
		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 2012 ]

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at page 11)		128,414
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £ )		
	Unquoted	4,350,000	
	<b>Total Investments</b>		4,350,000
	<b>Other Assets</b>		
	Sundry debtors	108,327	
	Cash at bank and in hand	30,661	
	Stocks of goods		
	Payments in Advance	21,452	
	<b>Total Other Assets</b>		160,440
	<b>TOTAL ASSETS</b>		4,638,854
	Surplus Fund		1,991,048
	Building Fund		284,421
	Pension Reserve Fund		1,000,000
	General Contingency		210,000
	Pension Reserve		(7,779,000)
	<b>TOTAL FUNDS</b>		(4,293,531)
	<b>Liabilities</b>		
	Loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors	105,487	
	Accrued expenses		
	Other liabilities (Receipts in Advance)	1,047,898	
	Pension Scheme Liability	7,779,000	
	<b>TOTAL LIABILITIES</b>		8,932,385
	<b>TOTAL ASSETS</b>		4,638,854



## FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
<b>COST OR VALUATION</b>				
At start of period	267,698	16,723		284,421
Additions during period				
Less: Disposals during period				
Less: DEPRECIATION:	140,618	15,389		156,007
Total to end of period	127,080	1,334		128,414
<b>BOOK AMOUNT</b> at end of period	127,080	1,334		128,414
Freehold	127,080			
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>				128,414

# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<b>QUOTED</b>	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	0
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	4,350,000
	TOTAL <b>UNQUOTED</b> (as Balance Sheet)	4,350,000
	*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)

<b>Does the association, or any constituent part of the association, have a controlling interest in any limited company?</b>		<del>YES</del>	NO ✓
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>INCORPORATED EMPLOYERS' ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the association's name</b>		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		
<b>UNINCORPORATED EMPLOYERS ASSOCIATIONS</b>			
<b>Are the shares which are controlled by the association registered in the names of the association's trustees?</b>		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 £
<b>INCOME</b>			
From Members	284,368		284,368
From Investments	54,870		54,870
Other Income (including increases by revaluation of assets)	2,771,682		2,771,682
<b>Total Income</b>	3,110,920		3,110,920
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	3,079,828		3,079,828
<b>Funds at beginning of year</b> (including reserves)	<del>(2,782,623)</del> (4,324,623)		(4,324,623)
<b>Funds at end of year</b> (including reserves)	(4,293,531)		(4,293,531)
<b>ASSETS</b>			
Fixed Assets			128,414
Investment Assets			4,350,000
Other Assets			160,440
		<b>Total Assets</b>	4,638,854
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	8,932,385
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(4,293,531)

# 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>Bryony Houlden</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated)
Name: <u>BRYONY HOULDEN</u>	Name: <u>ANGUS CAMPBELL</u>
Date: <u>29 August 2012</u>	Date: <u>29 August 2012</u>

## 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)

ATTACHED



**SOUTH WEST COUNCILS**  
**REPORT OF THE INDEPENDENT AUDITOR**



To the members of the South West Council

We have audited the accounts set out in Form AR27, pages 3 to 15, which have been prepared in accordance with the Guidance set out therein.

This report is made solely to the members of South West Councils as a body in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to South West Councils those matters we are required to state to it 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 South West Councils, as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the Treasurer and Auditors**

The Chief Executive and Treasurer is responsible for preparation of accounts which comply with the requirements of the Certification Office for Trade Unions and Employers' Associations in respect of South West Councils.

Our responsibility is to audit the accounts in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you whether the accounts give a true and fair view and whether the accounts have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, South West Councils has not kept proper accounting records or maintained a satisfactory system of control over its transactions, or if we have not received all the information and explanations we require for our audit.



**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Treasurer in the preparation of the accounts, and of whether the accounting policies are appropriate to the Councils' circumstances, consistently applied and adequately disclosed.

We planned 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 accounts 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 accounts.

**Opinion**

In our opinion, the accounts present a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the South West Councils' affairs as at 31 March 2012 and of its income and expenditure for the year then ended.

The accounts have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and the guidance contained within Form AR27.

Signed: Grant Thornton UK LLP

Grant Thornton UK LLP

Registered Auditor

Chartered Accountants

Bristol BS1 6FT

Date: 29 AUGUST 2012

# AUDITOR'S REPORT (continued)

CERTIFICATION OFFICE  
 FOR TRADE UNIONS  
 & EMPLOYERS' ASSOCIATIONS  
  
 30 AUG 2012  
  
 RECEIVED

Signature(s) of auditor or auditors:	Grant Thornton UK LLP	
Name(s):	GRANT THORNTON UK LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	HARTWELL HOUSE 55-61 VICTORIA STREET BRISTOL BS1 6FT	
Date:	29 AUGUST 2012	
Contact name and telephone number:	JENNY DWYER 0117 305 7600	

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