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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

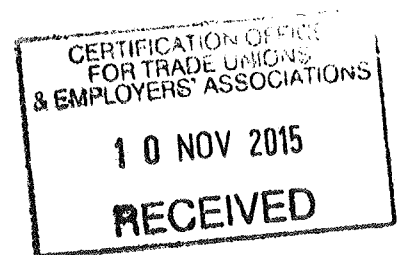
Name of Employers' Association:	LONDON COUNCILS
Year ended:	31 MARCH 2015
List No:	252E
Head or Main Office:	59½ SOUTHWARK STREET LONDON SE1 0AL
Website address (if available)	www.londoncouncils.gov.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Tick as appropriate)
General Secretary:	SELENA LANSLEY
Contact name for queries regarding the completion of this return:	DAVID SANNI
Telephone Number:	020 7934 9704
e-mail:	david.sanni@londoncouncils.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



London Councils Leaders' Committee
At 31 March 2015

Name	Position
Mayor Jules Pipe	Chair
Cllr Claire Kober	Deputy Chair
Mr Mark Boleat	Vice Chair
Cllr Ruth Dombey	Vice Chair
Cllr Teresa O'Neill	Vice Chair
Cllr Stephen Alambritis	Member
Cllr Jas Athwal	Member
Cllr Julian Bell	Member
Mayor Sir Steve Bullock	Member
Cllr Muhammed Butt	Member
Cllr Stephen Carr	Member
Cllr Richard Cornelius	Member
Cllr Stephan Cowan	Member
Cllr Steve Curran	Member
Cllr Kevin Davis	Member
Cllr Ravi Govindia	Member
Cllr Sarah Hayward	Member
Cllr Denise Hyland	Member
Cllr Peter John	Member
Cllr Tony Newman	Member
Cllr Nicholas Paget-Brown	Member
Cllr Lib Peck	Member
Cllr David Perry	Member
Cllr Ray Puddifoot	Member
Mayor Lutfur Rahman	Member
Cllr Roger Ramsey	Member
Cllr Chris Robbins	Member
Cllr Darren Rodwell	Member
Cllr Philippa Roe	Member
Cllr Doug Taylor	Member
Cllr Lord True	Member
Mayor Sir Robin Wales	Member
Cllr Richard Watts	Member

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
35	-	-	-	35

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
Member	Cllr Nicholas Botterill	Cllr Stephen Cowan	15 July 2014
Member	Cllr Mike Fisher	Cllr Tony Newman	15 July 2014
Member	Cllr Susan Hall	Cllr David Perry	15 July 2014
Member	Cllr Steven Kelly	Cllr Roger Ramsey	15 July 2014
Member	Cllr Keith Prince	Cllr Jas Athwal	15 July 2014
Member	Cllr Chris Roberts	Cllr Denise Hyland	15 July 2014
Member	Cllr Jagdish Sharma	Cllr Steve Curran	15 July 2014
Member	Cllr Liam Smith	Cllr Darren Rodwell	15 July 2014

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year			£	£
	INCOME			
51,594,873	From Members	Subscriptions, levies, etc		48,458,501
-	Investment income	Interest and dividends (gross)	-	
167,691		Bank interest (gross)	133,240	
(640,000)		Net return on pension assets/liabilities	(710,000)	
(472,309)				(576,760)
75,671	Other income	Rents received	199,330	
-		Consultancy fees	-	
39,058		Publications/Seminars	44,986	
19,608,803		Other operating income	24,614,682	
19,723,532				24,858,998
70,846,096		TOTAL INCOME		72,740,739
	EXPENDITURE			
	Administrative expenses			
9,531,408		Remuneration and expenses of staff	9,441,636	
1,862,727		Occupancy costs	1,845,119	
279,934		Printing, Stationery, Post	221,737	
58,616		Telephones	77,201	
1,455,351		Legal and Professional fees	1,723,170	
13,188,036				13,308,863
28,817	Other charges	Bank charges	30,367	
378,095		Depreciation	297,265	
96		Sums written off	20	
202,190		Conference and meeting fees	224,129	
33,773,644		Payment to transport operators	33,825,737	
14,051,476		Grants to voluntary organisations	14,786,811	
1,078,000		Actuarial loss on pension scheme	8,141,000	
9,314,994		Other operating expenditure	11,554,961	
58,827,312				68,860,290
-	Taxation			-
72,015,348		TOTAL EXPENDITURE		82,169,153
(1,169,252)		Surplus/Deficit for year		(9,428,414)
(3,477,483)		Amount of fund at beginning of year		(4,646,735)
(4,646,735)		Amount of fund at end of year		(14,075,149)

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 2014

(see notes 19 and 20)

Previous Year		£	£
1,134,299	Fixed Assets (as at page 11)		1,123,381
	Investments (as per analysis on page 13)		
-	Quoted (Market value £)	-	
-	Unquoted	-	
-	Total Investments		-
	Other Assets		
8,095,846	Sundry debtors	5,298,889	
14,486,283	Cash at bank and in hand	19,216,741	
-	Stocks of goods	-	
-	Others (specify)	-	
22,582,129	Total of other assets		24,515,630
	TOTAL ASSETS		25,639,011
(4,646,735)	Fund (Account)		(14,075,149)
-	Fund (Account)		-
-	Fund (Account)		-
-	Revaluation Reserve		-
	Liabilities		
-	Loans	-	
-	Bank overdraft	-	
-	Tax payable	-	
6,912,872	Sundry creditors	8,067,448	
4,815,047	Accrued expenses	5,632,443	
438,244	Provisions	565,269	
16,197,000	Other liabilities	25,449,000	
28,363,163	TOTAL LIABILITIES		39,714,160
23,716,428	TOTAL ASSETS		25,639,011

FIXED ASSETS ACCOUNT

(see note 21)

	Land & Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total
	£	£	£	£
COST OR VALUATION				
At start of period	-	949,336	184,963	1,134,299
Additions during period	-	172,376	113,971	286,347
Less: Disposals during period	-	-	-	-
Less: DEPRECIATION:	-	239,677	57,588	297,265
Total to end of period	-	882,035	241,346	1,123,381
BOOK AMOUNT at end of period	-	882,035	241,346	1,123,381
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
AS BALANCE SHEET	-	882,035	241,346	1,123,381

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 <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME London Councils Limited (A company limited by guarantee)	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 3037449		
INCORPORATED EMPLOYERS' ASSOCIATIONS			
Are the shares which are controlled by the association registered in the association's name		YES <input type="checkbox"/>	NO <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?		YES <input type="checkbox"/>	NO <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	48,458,501	-	48,458,501
From Investments	(576,760)	-	(576,760)
Other Income (including increases by revaluation of assets)	24,858,998	-	24,858,998
Total Income	72,740,739	-	72,740,739
EXPENDITURE (including decreases by revaluation of assets)	82,169,153	-	82,169,153
Total Expenditure	82,169,153	-	82,169,153
Funds at beginning of year (including reserves)	(4,646,735)	-	(4,646,735)
Funds at end of year (including reserves)	(14,075,149)	-	(14,075,149)
ASSETS			
Fixed Assets			1,123,381
Investment Assets			-
Other Assets			24,515,630
		Total Assets	25,639,011
LIABILITIES		Total Liabilities	39,714,160
NET ASSETS (Total Assets less Total Liabilities)			(14,075,149)

NOTES TO THE ACCOUNTS

(see note 36)

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

The Consolidated Statement of Accounts for London Councils Joint Committee for the year ended 31 March 2015 are attached to this return. The notes to the accounts can be found on pages 42 to 72 of the Consolidated accounts.

ACCOUNTING POLICIES



(see notes 37 and 38)

The accounting policies can be found on note 1 which is on pages 42 to 50 of the Consolidated Statement of Accounts for London Councils Joint Committee for the year ended 31 March 2015 which is attached to this return.

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>SELENA LANSLEY</u> Date: <u>27/10/2015</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>MAYOR JULES PIPE</u> Date: <u>27/10/2015</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 83 and 84)

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 83)

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 rule 83)

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)

The above responses merely reference matters set out in our attached independent auditors' report to the Members of London Councils Joint Committee on the financial statements of London Councils Joint Committee for the year ended 31 March 2015 dated 30 September 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 amounts and disclosures in the return are accurately extracted from the attached annual financial statements and agreeing the classification of each line in the revenue account, by agreeing the mapping of the general ledger transaction listing to the AR27.

The above responses and the annual financial statements auditors' report, including the opinion, are prepared for and only for the members as a body in accordance with Part II of the Audit Commission Act 1998 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.

Signature(s) of auditor or auditors:		
Name(s):	Andrew Lowe	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	1 Embankment Place London WC2N 6RH	
Date:	6/11/2015	
Contact name and telephone number:	Ciaran McLaughlin 020 7213 5253	

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE LONDON COUNCILS JOINT COMMITTEE
(THE "COMMITTEE")**

Report on the financial statements

Our opinion

In our opinion London Councils Joint Committee's Statement of Accounts ("the financial statements"):

- give a true and fair view of the state of the Committee's affairs as at 31 March 2015 and of the Committee's income and expenditure and cash flows for the year then ended; and
- have been properly prepared in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 and the CIPFA Service Reporting Code of Practice 2014/15.

What we have audited

The financial statements comprise:

- the Consolidated Balance Sheet as at 31 March 2015;
- the Consolidated Comprehensive Income and Expenditure Statement for the year then ended;
- the Consolidated Movement in Reserves Statement for the year then ended;
- the Consolidated Cash Flow Statement for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 supported by the CIPFA Service Reporting Code of Practice for Local Authorities 2014/15.

In applying the financial reporting framework, the Director of Corporate Resources has 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.

Opinion on other matter prescribed by the Code of Audit Practice

In our opinion the information given in the explanatory foreword for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Code of Audit Practice issued by the Audit Commission requires us to report to you if:

- in our opinion, the Annual Governance Statement does not comply with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007 (updated as at December 2012) or is misleading or inconsistent with information of which we are aware from our audit; or
- we issue a report in the public interest under section 8 of the Audit Commission Act 1998; or
- we make any recommendations under section 11 of the Audit Commission Act 1998 that requires the Committee to consider it at a public meeting and to decide what action to take in response ; or
- we exercise any other special powers of the auditor under the Audit Commission Act 1998.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE LONDON COUNCILS JOINT COMMITTEE
(THE "COMMITTEE") (continued)****Responsibilities for the financial statements and the audit****Our responsibilities and those of the Director of Corporate Resources**

As explained more fully in the Statement of Responsibilities set out on page 25 the Director of Corporate Resources is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 and the CIPFA Service Reporting Code of Practice for Local Authorities 2014/15.

Our responsibility is to audit and express an opinion on the financial statements in accordance with Part II of the Audit Commission Act 1998, the Code of Audit Practice 2010 – Local Government Bodies issued by the Audit Commission and International Standards on Auditing (UK & Ireland) ("ISAs (UK&I)"). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the Committee's members as a body in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 48 of the Statement of Responsibilities of Auditors and of Audited Bodies – Local Government, published by the Audit Commission in March 2010. We do not, in giving these opinions, 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 save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with 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 Committee's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the Director of Corporate Resources; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the Director of Corporate Resources' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Statement of Accounts 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.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE LONDON COUNCILS JOINT COMMITTEE
(THE "COMMITTEE") (continued))**

Conclusion on the Committee's arrangements for securing economy, efficiency and effectiveness in the use of resources

Conclusion

On the basis of our work, having regard to the guidance published by the Audit Commission on 13 October 2014, we have no matters to report with respect to whether, London Councils Joints Committee put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.

What a review of the arrangements for securing economy, efficiency and effectiveness in the use of resources involves

We have undertaken our audit in accordance with the Code of Audit Practice, having regard to the guidance issued by the Audit Commission in October 2014. We have considered the results of the following:

- our review of the Annual Governance Statement;
- the work of other relevant regulatory bodies or inspectorates, to the extent that the results of this work impact on our responsibilities at the Local Authority; and
- our locally determined risk-based work.

Our responsibilities and those of the Committee

The Committee is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Committee has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you any matters that prevent us being satisfied that the Committee has put in place such arrangements.

We report if significant matters have come to our attention which prevent us from concluding that the Committee has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Committee's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE LONDON COUNCILS JOINT COMMITTEE
(THE "COMMITTEE") (continued))

Certificate

We certify that we have completed the audit of the financial statements of London Councils Joints Committee in accordance with the requirements of Part II of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission.



Ciaran McLaughlin (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
1 Embankment Place, London WC2N 6RH

29 September 2015

Notes:

- (a) The maintenance and integrity of the London Councils Joints Committee website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the Statement of Accounts since they were initially presented on the website.
- (b) Legislation in the United Kingdom governing the preparation and dissemination of the Statement of Accounts may differ from legislation in other jurisdictions.