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FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

6 Month Period 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



Co-operative Employers Association

The officers were:

Heather Lee, Head of People and Performance, Lincolnshire Co-operative Ltd
Tracey Orr, Support Service Executive, Central England Co-operative Ltd
Mari Frost, Group General Manager – Personnel Services, Midcounties Co-operative Ltd
Mark O'Hagan, Executive Officer, East of England Co-operative Society Ltd



RETURN OF MEMBERS

(see note 9)

NUMBER OF MEMBERS AT THE END OF THE 6 MONTH PERIOD ENDED 30 TH JUNE 2015				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
20	-	-	1	21

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)

Prior Year			£	£
	INCOME			
177,121	From Members	Subscriptions, levies, etc	61,071	
-	Investment income	Interest and dividends (gross)	-	
-		Bank interest (gross)	-	
-		Other (specify)	-	
177,121	Other income	Rents received	-	61,071
-		Insurance commission	-	
-		Consultancy fees	-	
-		Publications/Seminars	-	
-		Miscellaneous receipts (specify)	-	
-			-	-
177,121	TOTAL INCOME			61,071
	EXPENDITURE			
	Administrative expenses			
(161,379)		Remuneration and expenses of staff	(50,075)	
(4)		Occupancy costs	-	
(174)		Printing, Stationery, Post	(353)	
(674)		Telephones	(335)	
(6,725)		Legal and Professional fees	(6,705)	
(22)		Miscellaneous – periodicals	-	
(168,978)	Other charges	Travel	(491)	(57,468)
(754)		Contract car hire	-	
(2,686)		External course fees	-	
(40)		Software	(25)	
-		Conference and meeting fees	-	
(25)		Social events	-	
(664)		Miscellaneous (Food/drink)	182	
(3,974)		Training materials	-	
-		Subscriptions	(3,269)	
(8,143)				(3,603)
(177,121)	TOTAL EXPENDITURE			(61,071)
-	(Deficit)/Surplus for year			-
-	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		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 1st JANUARY 2015

(see notes 19 and 20)

Previous Year		£		£
-	Fixed Assets (as at page 11)			-
	Investments (as per analysis on page 13)			
-	Quoted (Market value £ -)			-
-	Unquoted			-
	Total Investments			-
	Other Assets			
-	Sundry debtors			-
-	Cash at bank and in hand			-
-	Stocks of goods			-
-	Others (specify)			-
-	Total of other			-
	assets			-
		TOTAL ASSETS		-
-		Fund (Account)		-
-		Fund (Account)		-
-		Fund (Account)		-
		Revaluation Reserve		-
	Liabilities			
-	Loans			-
-	Bank overdraft			-
-	Tax payable			-
-	Sundry creditors			-
-	Accrued expenses			-
-	Provisions			-
-	Other liabilities			-
		TOTAL LIABILITIES		-
		TOTAL ASSETS		-

FIXED ASSETS ACCOUNT

(see note 21)

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

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 X
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 If NO, please state the names of the persons in whom the shares controlled by the association are registered.		YES	NO X
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? If NO, state the names of the persons in whom the shares controlled by the association are registered.		YES	NO X
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	61,071	-	61,071
From Investments	-	-	-
Other Income (including increases by revaluation of assets)			
Total Income	61,071	-	61,071
EXPENDITURE (including decreases by revaluation of assets)	-	-	-
Total Expenditure	(61,071)	-	(61,071)
Funds at beginning of year (including reserves)	-	-	-
Funds at end of year (including reserves)	-	-	-
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			-
		Total Assets	-
LIABILITIES		Total Liabilities	-
NET ASSETS (Total Assets less Total Liabilities)			-

NOTES TO THE ACCOUNTS

(see note 36)

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

Notes to the Financial Statements

	6 months ended 30th June 2015 £	1st January 2015 £
1 Contributions		
Members' and Associate Contributions	<u><u>61,071</u></u>	<u><u>177,121</u></u>
2 Operating Expenses		
Personnel costs	50,075	161,379
Office Accommodation costs	-	4
Legal and Professional fees	6,705	6,725
Conference expenses	-	-
Other expenses	3,800	8,259
Travel expenses	490	754
	<u><u>61,071</u></u>	<u><u>177,121</u></u>
3 Taxation		
Charges for Taxation	<u><u>-</u></u>	<u><u>-</u></u>

ACCOUNTING POLICIES

(see notes 37 and 38)

Going Concern


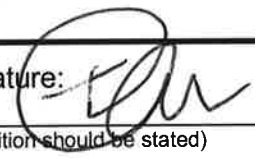
The Association has ceased to trade at the period end. From 1 June 2015 the Co-operative Group Limited ceased to supply resources to the Co-operative Employers Association ("CEA") and the CEA's membership began receiving personnel services from Co-operatives UK Limited. Members are to be directly invoiced by Co-operatives UK Limited for services received in 2015 and as a result no further income was due to CEA from this date.

As a result of these changes, the Executive Council have begun to take steps to de-register the CEA as an Employers Association with the Certification Office and consequently the financial statements have not been prepared on a going concern basis.

SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: 	Chairperson's Signature:  (or other official whose position should be stated)
Name: Mr T J Knowles	Name: Ms T Orr
Date: <u>28 January 2016</u>	Date: <u>28 January 2016</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

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

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

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)

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

Emphasis of matter – non-going concern basis of preparation

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the Accounting Policies which explains that the financial statements are now not prepared on the going concern basis for the reasons set out in the going concern section.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 June 2015 and of its result for the period then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of section 28 of the Act; or
- the union has not maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Act; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Nicola Quayle

NICOLA QUAYLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP

Chartered Accountants

1 St Peter's Square

Manchester

M2 3AE

1 February 2016

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Nicola Quayle</i>	
Name(s):	Nicola Quayle (Senior Statutory Auditor)	
Profession(s) or Calling(s):	Chartered Accountant ACA	
Address(es):	KPMG 1 St Peter's Square Manchester M2 3AE	
Date:	1 February 2016	
Contact name and telephone number:	0161 246 4309	

*Co-operative Employers
Association*

**Financial
Statements**

For the 6 months ended 30th June 2015

Statement of Responsibilities of the Executive Council

The Executive Council is responsible for preparing the financial statements in accordance with Trade Union and Labour Relations Law and Rules of the Co-operative Employers Association.

Under this law and the rules, it has elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*. The Executive Council must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the Association and of the surplus or deficit for that period. In preparing these financial statements, the Executive Council have accepted responsibility for:

- selecting suitable accounting policies and then applying them consistently;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business. As explained in the Accounting Policies, the Executive Council have not prepared the financial statements on a going concern basis.

The Executive Council are required to act in accordance with the Rules of the Association within the framework of Trade Union and Labour Relations Law. It is responsible for keeping proper accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association. It has a general responsibility for taking such steps as are reasonably open to it to safeguard the assets of the Association and to prevent and detect fraud and other irregularities.

Independent Auditor's Report to the Members of the Co-operative Employers Association

We have audited the financial statements of the Co-operative Employers Association for the 6 months ended 30th June 2015 which comprise the Income and Expenditure Account and notes to the financial statements 1 to 3. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

This report is made solely to the Association's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (the Act). Our audit work has been undertaken so that we might state to the Association'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 Association and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Executive Council and Auditor

As explained more fully in the Executive Council's Responsibilities Statement set out above, the Executive Council is responsible for the preparation of financial statements which give a true and fair view. We have been appointed as Auditors under Section 35 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with the Act. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

Emphasis of matter – non-going concern basis of preparation

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the Accounting Policies which explains that the financial statements are now not prepared on the going concern basis for the reasons set out in the going concern section.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 June 2015 and of its result for the period then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of section 28 of the Act; or
- the union has not maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Act; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Nicola Quayle

NICOLA QUAYLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP

Chartered Accountants

1 St Peter's Square

Manchester

M2 3EA

1 February 2016

Accounting Policies

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

Basis of Preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

The financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland ("*FRS 102*") as issued in August 2014. The amendments to FRS 102 issued in July 2015 and effective immediately have been applied.

In the transition to FRS 102 from previous UK GAAP, the Association has made no measurement and recognition adjustments to prior year comparative amounts and no changes to existing accounting policies were required.

Expenditure is charged to the Income and Expenditure account on an accruals basis.

Going Concern

The Association had ceased to trade at the period end. From 1 June 2015 the Co-operative Group Limited ceased to supply resources to the Co-operative Employers Association ("CEA") and the CEA's membership began receiving personnel services from Co-operatives UK Limited. Members are to be directly invoiced by Co-operatives UK Limited for services received in 2015 and as a result no further income was due to CEA from this date.

As a result of these changes, the Executive Council have begun to take steps to de-register the CEA as an Employers Association with the Certification Office and consequently the financial statements have not been prepared on a going concern basis.

Taxation

Taxation is charged on any surplus made by the Association at the rate in force at the end of the year in which the surplus relates.

Cash

The Association does not hold any cash and all income and expenses are paid in and out of a bank account held by The Co-operative Group Limited.

Pensions

The Association operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Association in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Related Parties

The Association makes use of the resources of the Co-operative Group, a member organisation, in its day to day operations. This includes the use of the Co-operative Group employees whose associated costs, along with any other expenses incurred by the Association, are recharged to the Association from the Co-operative Group.

Notes to the Financial Statements

	6 Month ended 30 <u>June 2015</u>	12 Month ended 1 <u>January 2015</u>
1 - Contributions	£	£
Members' and Associate Contributions	61,071	177,121
	<u>61,071</u>	<u>177,121</u>
2 – Operating Expenses		
Personnel Costs	50,075	161,379
Office Accommodation Costs	-	4
Legal and Professional Fees	6,705	6,725
Conference Expenses	-	-
Other Expenses	3,800	8,259
Travel Expenses	491	754
	<u>61,071</u>	<u>177,121</u>
3 – Taxation		
Charges for Taxation	-	-
	<u>-</u>	<u>-</u>

Income and Expenditure Account for the 6 Month Period Ended 30th June 2015

	Note	6 Month Period end		12 Month Period end	
		30 June 2015		1 January 2015	
		£	£	£	£
Income					
Contributions	1	61,071		177,121	
			61,071		177,121
Expenditure					
Operating Expenses	2	(61,071)		(177,121)	
			(61,071)		(177,121)
Operating (Deficit)/Surplus			-		-
<hr/>					
(Deficit)/Surplus before Taxation			-		-
Taxation	3		-		-
(Deficit)/Surplus for the Year			-		-

The Association has not presented a Balance Sheet as it does not have any assets or liabilities for the 6 month period ended 30 June 2015 and the year ended 1 January 2015.

The Accounts have been approved on *28 January* 2016:-

(Signed)



Mr T Knowles
Secretary