

DO NOT STAPLE  
PRINT ON ONE SIDE ONLY

# FORM AR27

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

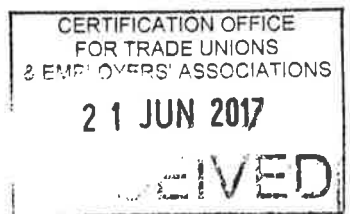
Name of Employers' Association:	<input type="text" value="South West Councils"/>
Year ended:	<input type="text" value="31/3/2017"/>
List No:	<input type="text" value="1591E"/>
Head or Main Office:	<input type="text" value="Dennett House&lt;br/&gt;11 Middle Street&lt;br/&gt;Taunton&lt;br/&gt;Somerset&lt;br/&gt;TA1 1SH"/>
Website address (if available)	<input type="text" value="www.swcouncils.gov.uk"/>
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Tick as appropriate)
General Secretary:	<input type="text" value="Mrs Bryony Houlden"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Mrs Karen Stone / Mrs Jill Bowditch"/>
Telephone Number:	<input type="text" value="01823 270101"/>
e-mail:	<input type="text" value="karen.stone@swcouncils.gov.uk&lt;br/&gt;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



## List of Officers in Post at 31 March 2017

<b>Title</b>	<b>Forename</b>	<b>Surname</b>
Cllr	Robert	Gould
Cllr	John	Hart
Cllr Dr	John	Cordwell
Cllr	Philip	Sanders
Cllr	Roger	Hutchinson
Cllr	Stephen	Jordan
Cllr	Helen	Holland
Cllr	Harvey	Siggs

# 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				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
Member	Cllr Deborah Croney		July 2016
Member	Cllr Mark Hawthorne		July 2016

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc	327,167	
	Investment income    Interest and dividends (gross)	27,240	354,407
	Other income            Rents received	8,503	
		294,889	
		108,637	
		197,750	
		0	
		2,470	
		99,196	
		24,964	
		553,608	
	Other finance income (Pension Scheme)	(319,000)	971,017
	<b>TOTAL INCOME</b>		<b>1,325,424</b>
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	739,769	
	Occupancy costs	49,317	
	Printing, Stationery, Post	7,048	
	Telephones	7,400	
	Legal and Professional fees	5,411	
	Furniture and equipment	625	
	IT	52,771	862,341
	Other charges		
	Bank charges	213	
	Depreciation	13,017	
	Sums written off/bad debt provision	1,113	
	Subscriptions	12,621	
	Conference and meeting fees	14,981	
	Training course expenses	169,578	
	Consultancy	67,368	
	Miscellaneous	3,815	
	Public Health Funds	553,608	836,314
	<b>TOTAL EXPENDITURE</b>		<b>1,698,655</b>
	Surplus/Deficit for year		(373,231)
	Actuarial gain on pension scheme (FRS 102)		2,369,000
	Other actuarial losses (FRS 102)		(266,000)
	Changes in assumptions (FRS 102)		(4,947,000)
	Experience loss on defined benefit obligation (FRS 102)		(608,000)
	Pension reserve transfer (FRS 102)		3,684,000
	Pension reserve transfer		150,000
	Operational Deficit for year		8,769
	Amount of fund at beginning of year		1,862,821
	Amount of fund at end of year		1,871,590

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

<b>ACCOUNT 2</b>		<b>Fund Account</b>	
<b>Name of account:</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 3</b>		<b>Fund Account</b>	
<b>Name of account:</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)

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
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)	

<b>ACCOUNT 5</b>		<b>Fund Account</b>	
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 6</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 7</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)	

## BALANCE SHEET AS AT [ 31 March 2017 ]

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at page 11)		101,098
	<b>Investments</b> (as per analysis on page 13)		
	Quoted (Market value £            )		
	Unquoted	3,500,000	
	<b>Total Investments</b>		3,500,000
	<b>Other Assets</b>		
	Sundry debtors	117,238	
	Cash at bank and in hand	1,200	
	Stocks of goods		
	Payments in Advance	20,983	
	<b>Total of other</b>		139,421
	<b>assets</b>		139,421
		<b>TOTAL ASSETS</b>	3,740,519
		Surplus Fund	1,871,590
		Building Fund	284,421
		Pension Reserve Fund	270,000
		General Contingency	210,000
		Pension Reserve	(12,435,000)
			(9,798,989)
	<b>Liabilities</b>		
	Loans		
	Bank overdraft	16,623	
	Sundry creditors	218,834	
	Other liabilities (Receipts in Advance)	869,051	
	Pension Scheme Liability	12,435,000	
		<b>TOTAL LIABILITIES</b>	13,539,508
		<b>TOTAL ASSETS</b>	3,740,519



# 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	32,263	316,684
Additions during period			7,576	7,576
Less: Disposals during period				
Less: DEPRECIATION:	167,388	15,935	39,839	223,162
Total to end of period	100,310	788	0	101,098
<b>BOOK AMOUNT at end of period</b>				
Freehold	100,310			
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>AS BALANCE SHEET</b>				101,098

# 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)	
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	3,500,000
	TOTAL QUOTED (as Balance Sheet)	3,500,000
	*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>		YES	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 N/A</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? N/A</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	327,167		327,167
From Investments	27,240		27,240
Other Income (including increases by revaluation of assets)	971,017		971,017
<b>Total Income</b>	1,325,424		1,325,424
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	5,150,655		5,150,655
<b>Funds at beginning of year</b> (including reserves)	(5,973,758)		
<b>Funds at end of year</b> (including reserves)	(9,798,989)		
<b>ASSETS</b>			
Fixed Assets			101,098
Investment Assets			3,500,000
Other Assets			139,421
		<b>Total Assets</b>	3,740,519
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	13,539,508
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(9,798,989)

# NOTES TO THE ACCOUNTS

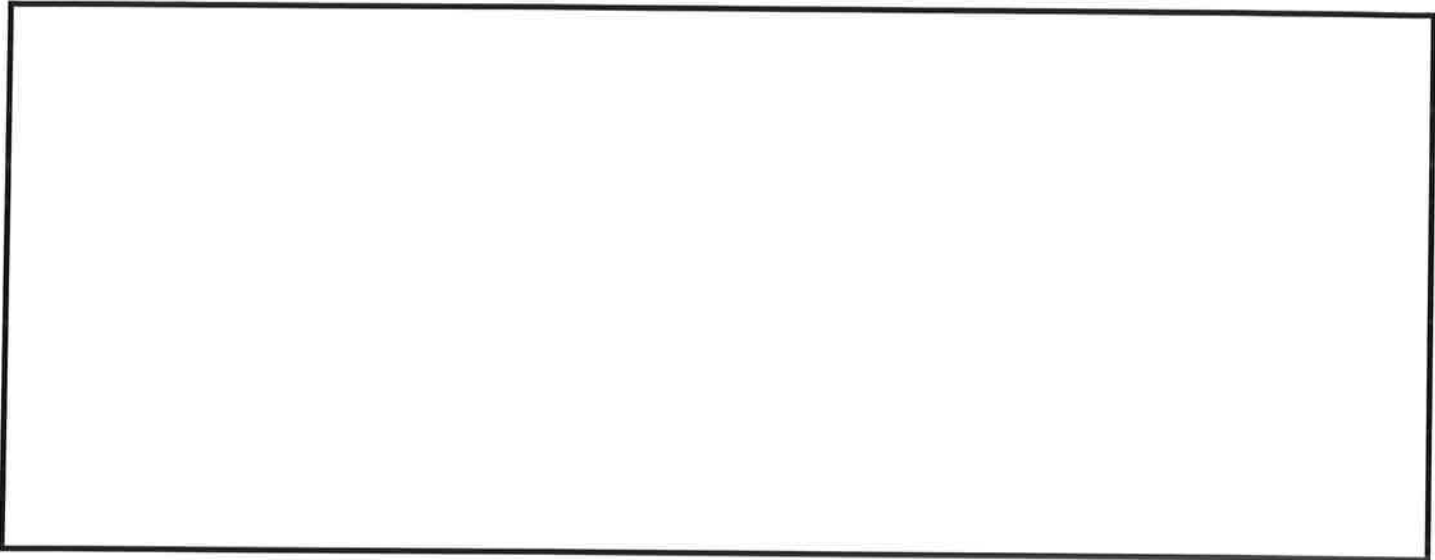
(see note 36)

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

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# ACCOUNTING POLICIES


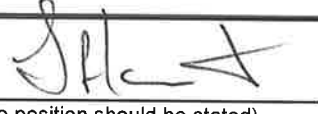
(see notes 37 and 38)



## SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: 	Chairman's Signature:  (or other official whose position should be stated)
Name: BRYONY HOULDEN	Name: JOHN HART
Date: 13 June 2017	Date: 13 June 2017

## 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:
- whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - 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:
- kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - 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)

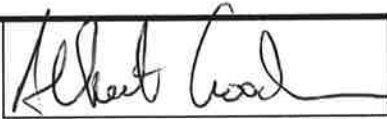
YES  NO

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)

SEE ATTACHED

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	ALBERT GOODMAN LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	MARY STREET HOUSE MARY STREET TAUNTON SOMERSET TA1 3NW	
Date:	13 JUNE 2017	
Contact name and telephone number:	PAUL MAKE 01823 286096	

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



## **South West Councils**

Independent Auditors' Report to the Members  
For the Year Ended 31 March 2017

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We have audited the AR27 of South West Councils for the year ended 31 March 2017 set out on pages 3 to 15. The AR27 has been prepared under the accounting policies set out therein.

This report is made solely to the organisations members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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 members 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 (as Treasurer) is responsible for the preparation of the accounts and AR27 which comply with the requirements of the Certification Office for Trade Unions and Employers' Associations and for being satisfied that they give a true and fair view.

Our responsibility is to audit the AR27 in accordance with applicable law and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the AR27 gives a true and fair view and has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the AR27 is not consistent with the accounts, if 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 disclosure in the accounts. It also includes an assessment of the significant estimates and judgements made by the Treasurer in preparation of the accounts, and of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed.

We planned and performed 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.

## South West Councils

Independent Auditors' Report to the Members  
For the Year Ended 31 March 2017

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### Opinion

In our opinion the AR27:

- gives a true and fair view in accordance with applicable accounting standards of the state of South West Councils' affairs as at 31 March 2017 and of its income and expenditure for the year then ended.
- has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Albert Goodman LLP  
Registered Auditor  
Chartered Accountants  
Statutory Auditor

Mary Street House  
Mary Street  
Taunton  
Somerset

Date: 13 June 2017