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## FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

### ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Society of Local Council Clerks

Year ended:

8 Months ended 31 August 2016 – Final Return

List no:

1200

Head or Main Office:

8 The Crescent  
Taunton  
Somerset  
TA1 4EA

Website address (if available)

www.slcc.co.uk

Has the address changed during the year to which the return relates?

Yes

☐

No

X

(Click the appropriate box)

General Secretary:

Richard Walden (Interim)

Telephone Number:

01823 253646

Contact name for queries regarding

Stephen Alison

Telephone Number:

01823 253646

E-mail:

steve.alison@slcc.co.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 Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions 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 Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2017)

**Society of Local Council Clerks**

**APPENDIX A**

**Form AR 21 attachment**

**Officers in Post as at 31 August 2016**

Chief Executive (Interim)	Richard Walden
NEC Chairman (NEC Wiltshire)	Johnathan Bourne
NEC Vice-chairman (NEC Northamptonshire)	Linda Carter
<b>NEC members:-</b>	
Bedfordshire	Robert McGregor
Berkshire	Russell Reeve
Buckinghamshire	Keith Gray
Cambridgeshire	Penny Bryant
Cheshire	Adam Keppel-Garner
Clwyd	Tina Earley
Cornwall	Lee Dunkley
County Durham	Michael King
Cumbria	Vacancy
Derbyshire	Vacancy
Devon	Tracy Rowe
Dorset	Bob Gillis
East Yorks & N. Lincs	Joanna Richardson
Essex	Paul Beckerson
Glamorgan	David Jenkins
Gloucestershire & South Gloucestershire	Ruth Warne
Greater Gwent	Adrian Edwards
Hampshire	Neil Hitch
Herefordshire	Paul Russell
Hertfordshire	Peter Evans
Isle of Wight	Val Taylor
Kent	Linda Hedley
Lancashire	Alan Blakeley
Leicestershire & Rutland	Jack Fargher
Lincolnshire	Tracey Broughton
Norfolk	Richard Bishop
Northumberland	Mike Slaughter
North Yorkshire	James Ingham
Nottinghamshire	Alan Mellor
Oxfordshire	Sharon Groth
Powys	Edward Humphreys
Shropshire	Graham Hurry
Somerset	Paula Heath
South Yorkshire	Alan Hodkin
Staffordshire	Michael Lennon
Suffolk	Carol Smy
Surrey	Leslie Clark
Sussex	Steven Trice
Warwickshire	Cathy Tibbles
West Wales	Vacancy
West Yorkshire	Angela Royle
Wiltshire	Jonathan Bourne
Worcestershire	Ruth Mullett

**Society of Local Council Clerks****APPENDIX B****Form AR 21 attachment****Return of Change of Officers for the 8 months ended 31 August 2016**

Each branch is entitled to be represented on the National Executive Council.

<b>Title of Officer</b>	<b>Name of Officer ceasing to hold office</b>	<b>Name of Officer appointed</b>	<b>Date of change</b>
Chairman	Katherine Owen	Johnathan Bourne	Jan 2016
Vice-Chairman	Andrew Tubb	Linda Carter	Jan 2016
NEC Member	Christopher Wayman	Keith Gray	Jun 2016
NEC Member	Rita Skinner	Lee Dunkley	Aug 2016
NEC Member	Yvonne Colverson	Vacancy	May 2016
NEC Member	Andrew Tubb	Ruth Warne	Aug 2016
NEC Member	Vacancy	Paul Russell	Aug 2016
NEC Member	Fiona Palmer	Jack Fargher	Aug 2016
NEC Member	Liz Dutch	Vacancy	May 2016

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE					
FEMALE					
TOTAL					A 3,895

Number of members included in totals box 'A' above for whom no home or authorised address is held:

None

Number of members at end of year contributing to the General Fund

3,895

## OFFICERS IN POST

(see note 12)

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.

## RETURN OF 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
See Appendix B			

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		391,482
From Members: Other income from members (specify)		
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		391,482
<b>Investment income (as at page 12)</b>		2,710
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	230,478	
<b>Total of other income (as at page 4)</b>		230,478
	<b>TOTAL INCOME</b>	624,670
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		277,029
Administrative expenses (as at page 10)		277,005
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		554,034
<b>Taxation</b>		542
	<b>TOTAL EXPENDITURE</b>	554,576
Surplus (deficit) for year		70,094
Amount of general fund at beginning of year		175,618
Amount of general fund at end of year		245,712

## INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		0
Other income		
Training Courses	91,960	
CiCLA Registration Fees	91,660	
Sponsorship	16,289	
Institute of Local Council Management – Membership Fees	9,351	
Miscellaneous Income	4,551	
Management Charges – SLCC Enterprises Ltd	16,667	
TOTAL OTHER INCOME		230,478
TOTAL OF ALL OTHER INCOME		230,478

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	111,918
		Education and Training services	
		Training Costs	87,762
		CiLCA Administration	42,679
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Website Costs	3,921		
Magazine Costs	6,158		
		Salary Costs	
Advisory Services	101,839		
		Other Benefits and Grants (specify)	
		Branch Support	34,670
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	111,918	<b>Total (should agree with figure in General Fund)</b>	277,029

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
<b>Total other income as specified</b>			
<b>Total Income</b>			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
<b>Total Expenditure</b>			
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

FUND 3		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
<b>Total other income as specified</b>			
<b>Total Income</b>			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
<b>Total Expenditure</b>			
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			



(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		182,684
Salaries and Wages included in above	£138,926	
Auditors' fees		2,334
Legal and Professional fees		0
Occupancy costs		28,730
Stationery, printing, postage, telephone, etc.		8,293
Expenses of Executive Committee (Head Office)		40,358
Expenses of conferences		0
Other administrative expenses (specify)		
Marketing		5,264
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		9,342
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>277,005</b>
Charged to:	General Fund (Page 3)	277,005
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
<b>Total</b>		<b>277,005</b>

(see notes 34 to 44 below)

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# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,440
Other investment income (specify)			
Public Sector Deposit Fund (CCLA)			567
ComFund (Somerset County Council)			703
			2,710
		Total investment income	2,710
Credited to:			
		General Fund (Page 3)	2,710
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	2,710

# BALANCE SHEET as at

31 August 2016

(see notes 47 to 50)

Previous Year		£	£
43,157	<b>Fixed Assets</b> (at page 14)		49,501
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £)		
410,000	Unquoted		10,000
453,157	<b>Total Investments</b>		59,501
	<b>Other Assets</b>		
	Loans to other trade unions		
61,355	Sundry debtors		49,670
131,358	Cash at bank and in hand		205,915
	Income tax to be recovered		
96	Stocks of goods		380
	Others (specify) Investment – non-fixed		285,000
192,809	<b>Total of other assets</b>		540,965
645,966	<b>TOTAL ASSETS</b>		600,466
	Fund (Account )		
	Fund (Account )		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
522	Tax payable		542
70,945	Sundry creditors		
41,000	Accrued expenses		72,412
	<del>Provisions - other creditors</del>		<del>36,367</del>
313,256	Other liabilities		245,433
425,723	<b>TOTAL LIABILITIES</b>		<del>318,387</del> 354,754
220,243	<b>TOTAL ASSETS</b>		282,079

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			101,233			101,233
Additions			15,687			15,687
Disposals						
Revaluation/Transfers						
At end of year			116,920			116,920
<b>Accumulated Depreciation</b>						
At start of year			58,076			58,076
Charges for year			9,343			9,343
Disposals						
Revaluation/Transfers						
At end of year			67,419			67,419
<b>Net book value at end of year</b>						
			49,501			49,501
<b>Net book value at end of previous year</b>						
			43,157			43,157



# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund  £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities	10,000	
	SLCC Enterprises Ltd		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)	10,000	
	Market Value of Unquoted Investments	10,000	

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES X	NO
If YES name the relevant companies:			
COMPANY NAME  SLCC Enterprises Ltd	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)  06034481		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES X	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	391,482		391,482
From Investments	2,710		2,710
Other Income (including increases by revaluation of assets)	230,478		230,478
<b>Total Income</b>	624,670		624,670
<b>EXPENDITURE</b> (including decreases by revaluation of <b>Total Expenditure</b>			
	554,576		554,576
<b>Funds at beginning of year</b> (including reserves)	175,618		175,618
<b>Funds at end of year</b> (including reserves)	245,712		245,712
<b>ASSETS</b>			
Fixed Assets			49,501
Investment Assets			10,000
Other Assets			540,965
<b>Total Assets</b>			600,466
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<del>318,387</del> 354,754
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			282,079 245,712

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Please see attached accounts

# ACCOUNTING POLICIES

(see notes 74 and 75)

Please see attached accounts

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

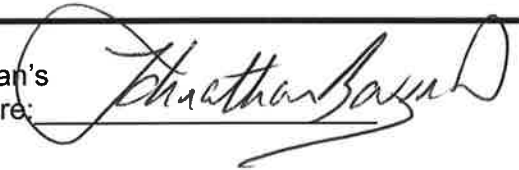
Treasurer's  
Signature:



Name: Stephen Alison

Date: 9 February 2017

Chairman's  
Signature:



Name: Johnathan Bourne

Date: 13/2/17

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	X	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	X	TO FOLLOW	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	X	NO	

# AUDITOR'S REPORT

(see notes 81 to 86)

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**

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**

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**

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 AR21 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 85)

**Please see attached audited accounts**

# AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	 FCA	
Name(s):	Wallace Crooke	
Profession(s) or Calling(s):	Chartered Accountants & Registered Auditors	
Address(es):	College House St Leonards Close Bridgnorth Shropshire WV16 4EJ	
Date:	25/01/17	
Contact name and telephone number:	Martin Jones 01746 766444	
N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.		

## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **REPORT OF THE DIRECTORS for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

#### **STATEMENT OF NATIONAL EXECUTIVE COUNCILS' RESPONSIBILITIES**

The Society's National Executive Council is responsible for the preparation of financial statements in accordance with applicable law and relevant United Kingdom Generally Accepted Accountancy Practice for each financial period which give a true and fair view of the state of affairs of the Society and of the surplus or deficit for the period. These statements are required to be audited by independent auditors and copies made available to members.

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- observing applicable accounting standards; and
- preparing financial statements on a going concern basis.

The National Executive Council is also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Society and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

It is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The National Executive Council is responsible for the maintenance and integrity of the corporate and financial information included on the Society's website.

#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

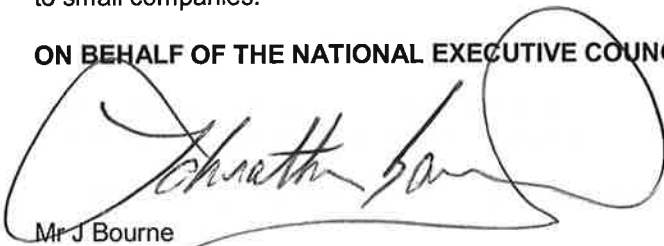
So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **AUDITORS**

The auditors, Wallace Crooke, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE NATIONAL EXECUTIVE COUNCIL:**



Mr J Bourne

25 January 2017



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SOCIETY OF LOCAL COUNCIL CLERKS**

We have audited the financial statements of Society of Local Council Clerks for the period ended 31 August 2016 on pages nil to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Society's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Society's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of National Executive Council and auditors**

The Society's National Executive Council's responsibilities for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of National Executive Council's Responsibilities.

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with UK Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion a satisfactory system of control over transactions has not been maintained, or the Society has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit of the financial statements**

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 Society's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the National Executive Council 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.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Society's affairs as at 31 August 2016 and of its surplus for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Opinion**

In our opinion the information given in the Report of the National Executive Council for the financial period for which the financial statements are prepared is consistent with the financial statements.

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**NO**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?
2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

**MEMBERSHIP AUDIT CERTIFICATE (continued)**

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## MEMBERSHIP AUDIT CERTIFICATE


### SECTION TWO

*For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.*

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

**YES**

If "NO" Please explain below:

Signature	
Name	Stephen Alison
Office held	Treasurer
Date	9 February 2017

# SLCC

Society of Local Council Clerks

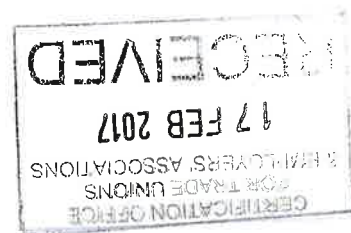
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**REPORT OF THE NATIONAL EXECUTIVE COUNCIL AND**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 JANUARY 2016 TO 31 AUGUST 2016**

Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ



## **SOCIETY OF LOCAL COUNCIL CLERKS**

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**SOCIETY OF LOCAL COUNCIL CLERKS**

**ORGANISATIONAL INFORMATION**  
**for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

**OFFICERS:**

Mr R Walden  
Mr S J E Alison  
Mr J Bourne  
Mrs L Carter

**REGISTERED OFFICE:**

8 The Crescent  
Taunton  
Somerset  
TA1 4EA

**TRADE UNION REGISTRATION  
NUMBER:**

1200

**AUDITORS:**

Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **REPORT OF THE NATIONAL EXECUTIVE COUNCIL for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

The National Executive Council presents its report with the financial statements of the Society for the period 1 January 2016 to 31 August 2016.

#### **PRINCIPAL ACTIVITY**

The Society of Local Council Clerks (SLCC) is the professional body for local council clerks, providing member benefits to 3895 individual officers working for local councils across England and Wales. The Society's principal activities comprise:-

Training - Induction (ILCA), Continuing Professional Development courses and a sector-specific discounted bookshop

Conferences - National, Regional and Specialist

Education & Qualifications - CiLCA and Community Governance

Representation with Central Government - Sector stakeholders to provide practitioners' perspective

Employment Support - including discussion of Terms & Conditions and representation

Sector Professional Advice & Support - through a network of regional advisors together with specialists in legal, finance, VAT and planning matters

Communications - including a bi-monthly professional magazine, regular e-newsletters and a continually updated website

Networking & Mentoring Opportunities - through a nationwide branch structure

#### **REVIEW OF BUSINESS**

Important developments and achievements during the period include:-

Successful management of historic structural change within the Society.

Developing and creating a separate trade union, The Association of Local Council Clerks, with the overwhelming support of the membership, to which all union related activity will transfer following the period of account.

Continuation of a seamless service to members against a background major organisation restructuring.

Delivery of successful Practitioners', Leadership in Action, Joint-Welsh and seven Regional Conferences together with numerous CPD courses.

Further development of the Society's CRM database to enable web-based bookings and online payments.

Developing relationships with potential new partners in the future delivery of the Community Governance degree course.

Maintaining and developing the positive working relationship with the new owners of the Society's principal sponsor Came & Company – Local Council Insurance.

#### **MEMBERSHIP**

Membership is open to all full time, part time and deputy Clerks of town, parish or community councils and parish meetings in England and Wales.

At 31 August 2016 membership stood at 4908 representing 3895 authorities. Membership of the Institute of Local Council Managers (ILCM) totalled 321.



## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **REPORT OF THE DIRECTORS for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

#### **STATEMENT OF NATIONAL EXECUTIVE COUNCILS' RESPONSIBILITIES**

The Society's National Executive Council is responsible for the preparation of financial statements in accordance with applicable law and relevant United Kingdom Generally Accepted Accountancy Practice for each financial period which give a true and fair view of the state of affairs of the Society and of the surplus or deficit for the period. These statements are required to be audited by independent auditors and copies made available to members.

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- observing applicable accounting standards; and
- preparing financial statements on a going concern basis.

The National Executive Council is also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Society and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

It is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The National Executive Council is responsible for the maintenance and integrity of the corporate and financial information included on the Society's website.

#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

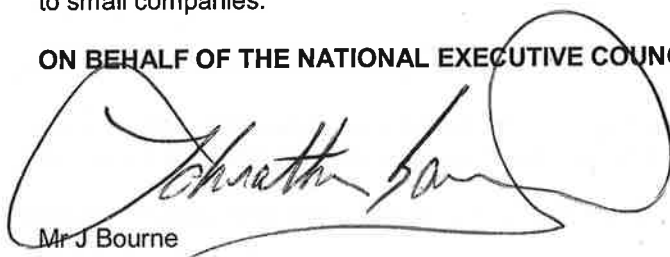
So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **AUDITORS**

The auditors, Wallace Crooke, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE NATIONAL EXECUTIVE COUNCIL:**



Mr J Bourne

25 January 2017

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SOCIETY OF LOCAL COUNCIL CLERKS**

We have audited the financial statements of Society of Local Council Clerks for the period ended 31 August 2016 on pages nil to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Society's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Society's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of National Executive Council and auditors**

The Society's National Executive Council's responsibilities for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of National Executive Council's Responsibilities.

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with UK Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion a satisfactory system of control over transactions has not been maintained, or the Society has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit of the financial statements**

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 Society's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the National Executive Council 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.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Society's affairs as at 31 August 2016 and of its surplus for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Opinion**

In our opinion the information given in the Report of the National Executive Council for the financial period for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
SOCIETY OF LOCAL COUNCIL CLERKS**

**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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the officers were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the National Executive Council.



Martin Jones (Senior Statutory Auditor)  
for and on behalf of Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

25 January 2017

# SOCIETY OF LOCAL COUNCIL CLERKS

## DETAILED INCOME AND EXPENDITURE ACCOUNT for the Period 1 JANUARY 2016 TO 31 AUGUST 2016

	Notes	Period 1/1/16 to 31/8/16		Year ended 31/12/15	
		£	£	£	£
<b>TURNOVER</b>	1		605,293		749,028
Membership support	2		<u>298,292</u>		<u>351,755</u>
<b>GROSS SURPLUS</b>			307,001		397,273
Administrative expenses					
Establishment costs	3 & 4	219,116		354,347	
Marketing	5	5,264		2,481	
Other	6	31,256		24,139	
Finance costs	7	<u>106</u>		<u>183</u>	
			<u>255,742</u>		<u>381,150</u>
			51,259		16,123
Other operating income	8		<u>16,667</u>		<u>25,000</u>
<b>OPERATING SURPLUS</b>			67,926		41,123
Finance income	9		<u>2,710</u>		<u>2,611</u>
<b>SURPLUS BEFORE TAXATION</b>			70,636		43,734
Taxation			<u>542</u>		<u>522</u>
<b>SURPLUS FOR THE PERIOD</b>			<u><u>70,094</u></u>		<u><u>43,212</u></u>

This page does not form part of the statutory financial statements

**SOCIETY OF LOCAL COUNCIL CLERKS**

**OTHER COMPREHENSIVE INCOME**  
**for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

	Notes	Period 1/1/16 to 31/8/16 £	Year ended 31/12/15 £
<b>SURPLUS FOR THE PERIOD</b>		70,094	43,212
<b>OTHER COMPREHENSIVE INCOME</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<u>70,094</u>	<u>43,212</u>

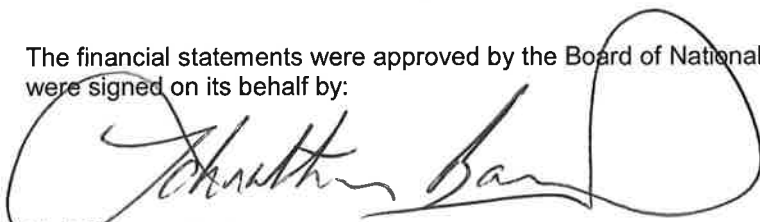
The notes form part of these financial statements

**SOCIETY OF LOCAL COUNCIL CLERKS (REGISTERED NUMBER: 1200)**

**BALANCE SHEET  
31 AUGUST 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	5	49,501	43,157
Investments	6	<u>10,000</u>	<u>410,000</u>
		59,501	453,157
<b>CURRENT ASSETS</b>			
Stocks	7	380	96
Debtors: amounts falling due within one year	8	49,670	61,355
Investments	9	285,000	-
Cash at bank and in hand		<u>205,915</u>	<u>131,358</u>
		540,965	192,809
<b>CREDITORS</b>			
Amounts falling due within one year	10	<u>318,387</u>	<u>425,723</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>222,578</u>	<u>(232,914)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		282,079	220,243
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	<u>36,367</u>	<u>44,625</u>
<b>NET ASSETS</b>		<u>245,712</u>	<u>175,618</u>
<b>RESERVES</b>			
Infrastructure reserve fund		60,787	28,000
Qualification development reserve fund		38,480	-
Income and expenditure account		<u>146,445</u>	<u>147,618</u>
		<u>245,712</u>	<u>175,618</u>

The financial statements were approved by the Board of National Executive Council on 25 January 2017 and were signed on its behalf by:



Mr J Bourne, Chairman



Mr S J E Alison, Head of Finance and Facilities

The notes form part of these financial statements

# SOCIETY OF LOCAL COUNCIL CLERKS

## STATEMENT OF CHANGES IN EQUITY for the Period 1 JANUARY 2016 TO 31 AUGUST 2016

	Retained earnings £	Infrastructure reserve fund £	Qualification development reserve fund £	Total equity £
<b>Balance at 1 January 2015</b>	104,406	28,000	-	132,406
<b>Changes in equity</b>				
Total comprehensive income	<u>43,212</u>	<u>-</u>	<u>-</u>	<u>43,212</u>
<b>Balance at 31 December 2015</b>	<u>147,618</u>	<u>28,000</u>	<u>-</u>	<u>175,618</u>
<b>Changes in equity</b>				
Total comprehensive income	70,094	-	-	70,094
Reserve transfers	<u>(71,267)</u>	<u>32,787</u>	<u>38,480</u>	<u>-</u>
<b>Balance at 31 August 2016</b>	<u><u>146,445</u></u>	<u><u>60,787</u></u>	<u><u>38,480</u></u>	<u><u>245,712</u></u>

The notes form part of these financial statements

## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **NOTES TO THE FINANCIAL STATEMENTS for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

#### **1. STATUTORY INFORMATION**

Society of Local Council Clerks is an unincorporated association, which has ceased to act as a Trade Union. The Society's registered number and registered office address can be found on the Organisational Information page.

The financial statements for the Society of Local Council Clerks have been reported on shorter accounting period because the Society of Local Council Clerks have ceased to be a Trade Union and therefore cease Trade Union activities.

Due to the shorter accounting period the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

##### **Related party exemption**

The Society has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Office equipment	- at varying rates on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.



## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **NOTES TO THE FINANCIAL STATEMENTS - continued for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

#### **2. ACCOUNTING POLICIES - continued**

##### **Pension costs and other post-retirement benefits**

The Society is a participating member of a multi-employer defined benefit pension scheme. The pension scheme is accounted for as if it were a defined contribution plan, as insufficient information is available to account for the pension scheme as a defined benefit plan, and the Society has entered into an agreement with the multi-employer plan that determines how the Society will fund a deficit. The Society has recognised the liability for the contributions payable that arise from the deficit funding agreement and the resulting expense to the profit and loss.

##### **Fund accounting**

General funds can be used in accordance with the objectives of the Society at the discretion of the National Executive Council, and the cabinet.

##### **Infrastructure fund**

The Society's Infrastructure Reserve exists to support the procurement, development, replacement and non-routine maintenance of the Society's premises, IT and telecommunications infrastructure, to the extent that costs cannot be managed within annual budgets. The Infrastructure Reserve is sustained through contributions from the annual budget and ad hoc shares of annual surpluses at the discretion of the Chief Executive and NEC.

##### **Qualification development fund**

The Society's Qualification Reserve exists to support, develop, enhance or update existing qualifications, namely Community Governance, CiLCA and ILCA to the extent that costs cannot be managed within annual budgets. In addition, with NEC approval the fund may be used to develop and launch new qualification and training initiatives for the benefit of the Society's membership. As a matter of course any surplus CiLCA fee set-aside will be transferred to the fund at the year-end. In addition, further contributions can be made from ILCA and Community Governance budget surpluses at the discretion of the Chief Executive in consultation with the NEC.

# **SOCIETY OF LOCAL COUNCIL CLERKS**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

### **3. EMPLOYEES AND DIRECTORS**

	Salary £	Pension £	2016 Total £	2015 Total £
Chairman	1,200	-	1,200	2,000
Vice Chairman	-	-	-	1,000
Chief Executive Officer	27,632	-	27,632	75,968
Head of Finance & Facilities	25,090	3,411	28,501	43,378
Specialist and Regional Advisors	42,530	1,680	44,210	115,779
Development/Partnerships Officer	25,471	3,462	28,933	24,462
National Officer for Wales	2,431	-	2,431	2,775
Chief Verifier and CiLCA support	16,092	1,405	17,497	19,426
Academic Lead and Tutors	35,305	2,794	38,099	45,932
Secretary to ILCM board	4,331	175	4,506	5,087
Regional Training Managers	179	-	179	1,205
Mentoring Officer	2,171	-	2,171	4,359
Honoraria to branch secretaries	7,893	-	7,893	7,038
Union/Employment Support	33,317	4,445	37,792	51,001
Head Office staff	49,815	5,605	55,420	99,038
	<u>273,457</u>	<u>22,977</u>	<u>296,434</u>	<u>498,808</u>

Pension costs relate to employer's pension contributions. Pension costs included in the 2015 total amounted to £41,842.

The average number of persons employed during the period was 42 (2015: 42)

### **4. OPERATING SURPLUS**

The operating surplus is stated after charging:

	Period 1/1/16 to 31/8/16 £	Year ended 31/12/15 £
Depreciation - owned assets	<u>9,343</u>	<u>9,918</u>

# **SOCIETY OF LOCAL COUNCIL CLERKS**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

### **5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Office equipment £	Totals £
<b>COST</b>			
At 1 January 2016	27,792	73,441	101,233
Additions	-	15,687	15,687
At 31 August 2016	27,792	89,128	116,920
<b>DEPRECIATION</b>			
At 1 January 2016	27,792	30,284	58,076
Charge for period	-	9,343	9,343
At 31 August 2016	27,792	39,627	67,419
<b>NET BOOK VALUE</b>			
At 31 August 2016	-	49,501	49,501
At 31 December 2015	-	43,157	43,157

### **6. FIXED ASSET INVESTMENTS**

	2016 £	2015 £
Shares in group undertakings	10,000	10,000
Other investments	-	400,000
	10,000	410,000

Additional information is as follows:

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2016 and 31 August 2016	10,000
<b>NET BOOK VALUE</b>	
At 31 August 2016	10,000
At 31 December 2015	10,000

Investments (neither listed nor unlisted) were as follows:

	2016 £	2015 £
Julian Hodge Bank - fixed rate bond	-	85,000
CCLA Investments	-	185,000
SCC Comfund	-	130,000
	-	400,000

# SOCIETY OF LOCAL COUNCIL CLERKS

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Period 1 JANUARY 2016 TO 31 AUGUST 2016

### 6. FIXED ASSET INVESTMENTS - continued

The company's investments at the Balance Sheet date in the share capital of companies include the following:

#### **SLCC Enterprises Limited**

Registered office: 8 The Crescent, Taunton, Somerset, TA1 4EA

Nature of business: Training and service provision

Class of shares:	%
Ordinary	holding 100.00

### 7. STOCKS

	2016	2015
	£	£
Franking machine stock	<u>380</u>	<u>96</u>

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	24,187	3,899
Amounts owed by group undertakings	22,253	49,336
Other debtors	-	264
Prepayments and accrued income	<u>3,230</u>	<u>7,856</u>
	<u>49,670</u>	<u>61,355</u>

### 9. CURRENT ASSET INVESTMENTS

	2016	2015
	£	£
Other	<u>285,000</u>	<u>-</u>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	-	70,945
Subscriptions paid in advance	219,450	288,366
Tax	542	522
Other creditors	12,199	11,449
Charitable foundation	13,334	12,991
Accruals and deferred income	72,412	41,000
Grants received in advance	<u>450</u>	<u>450</u>
	<u>318,387</u>	<u>425,723</u>

### 11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2016	2015
	£	£
Other creditors	<u>36,367</u>	<u>44,625</u>

## **SOCIETY OF LOCAL COUNCIL CLERKS**

### **NOTES TO THE FINANCIAL STATEMENTS - continued for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

#### **12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2016	2015
	£	£
Within one year	30,466	30,466
Between one and five years	121,866	121,866
In more than five years	<u>22,850</u>	<u>38,083</u>
	<u>175,182</u>	<u>190,415</u>

#### **13. POLITICAL FUNDS**

None of the Society's income or expenditure was derived or used from political funds.

# SOCIETY OF LOCAL COUNCIL CLERKS

## RECONCILIATION OF EQUITY 1 JANUARY 2015 (DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		46,598	-	46,598
Investments		<u>280,000</u>	-	<u>280,000</u>
		<u>326,598</u>	-	<u>326,598</u>
<b>CURRENT ASSETS</b>				
Stocks		148	-	148
Debtors		32,475	-	32,475
Cash at bank and in hand		<u>265,781</u>	-	<u>265,781</u>
		<u>298,404</u>	-	<u>298,404</u>
<b>CREDITORS</b>				
Amounts falling due within one year	1	<u>(426,096)</u>	<u>(10,425)</u>	<u>(436,521)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(127,692)</u>	<u>(10,425)</u>	<u>(138,117)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		198,906	(10,425)	188,481
<b>CREDITORS</b>				
Amounts falling due after more than one year	1	-	<u>(56,075)</u>	<u>(56,075)</u>
<b>NET ASSETS</b>		<u>198,906</u>	<u>(66,500)</u>	<u>132,406</u>
<b>RESERVES</b>				
Infrastructure reserve fund		28,000	-	28,000
Income and expenditure account		<u>170,906</u>	<u>(66,500)</u>	<u>104,406</u>
		<u>198,906</u>	<u>(66,500)</u>	<u>132,406</u>

The notes form part of these financial statements

**SOCIETY OF LOCAL COUNCIL CLERKS**  
**RECONCILIATION OF EQUITY - continued**  
**31 DECEMBER 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		43,157	-	43,157
Investments		<u>410,000</u>	<u>-</u>	<u>410,000</u>
		<u>453,157</u>	<u>-</u>	<u>453,157</u>
<b>CURRENT ASSETS</b>				
Stocks		96	-	96
Debtors		61,355	-	61,355
Cash at bank and in hand		<u>131,358</u>	<u>-</u>	<u>131,358</u>
		<u>192,809</u>	<u>-</u>	<u>192,809</u>
<b>CREDITORS</b>				
Amounts falling due within one year	1	<u>(414,273)</u>	<u>(11,450)</u>	<u>(425,723)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(221,464)</u>	<u>(11,450)</u>	<u>(232,914)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		231,693	(11,450)	220,243
<b>CREDITORS</b>				
Amounts falling due after more than one year	1	<u>-</u>	<u>(44,625)</u>	<u>(44,625)</u>
<b>NET ASSETS</b>		<u>231,693</u>	<u>(56,075)</u>	<u>175,618</u>
<b>RESERVES</b>				
Infrastructure reserve fund		28,000	-	28,000
Income and expenditure account		<u>203,693</u>	<u>(56,075)</u>	<u>147,618</u>
		<u>231,693</u>	<u>(56,075)</u>	<u>175,618</u>

**Notes to the reconciliation of equity**

The transition to FRS 102 has resulted in a change of accounting policy with respect to its multi employer defined benefit scheme when compared to those used previously. This has resulted in the recognition of the deficit funding liability attributable to the Society.

The notes form part of these financial statements

# SOCIETY OF LOCAL COUNCIL CLERKS

## RECONCILIATION OF SURPLUS for the Year Ended 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>TURNOVER</b>		749,028	-	749,028
Membership support		<u>(351,755)</u>	<u>-</u>	<u>(351,755)</u>
<b>GROSS SURPLUS</b>		397,273	-	397,273
Administrative expenses	1	<u>(391,575)</u>	10,425	<u>(381,150)</u>
Other operating income		<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>OPERATING SURPLUS</b>		30,698	10,425	41,123
Income from fixed asset investments		<u>2,611</u>	<u>-</u>	<u>2,611</u>
<b>SURPLUS BEFORE TAXATION</b>		33,309	10,425	43,734
Tax on surplus		<u>(522)</u>	<u>-</u>	<u>(522)</u>
<b>SURPLUS FOR THE FINANCIAL PERIOD</b>		<u>32,787</u>	<u>10,425</u>	<u>43,212</u>

### Notes to the reconciliation of profit or loss

The transition to FRS 102 has resulted in a change of accounting policy with respect to its multi employer defined benefit scheme when compared to those used previously. This has resulted in the recognition of the deficit funding liability attributable to the Society.

The notes form part of these financial statements



# SOCIETY OF LOCAL COUNCIL CLERKS

## DETAILED INCOME AND EXPENDITURE ACCOUNT for the Period 1 JANUARY 2016 TO 31 AUGUST 2016

	Notes	Period 1/1/16 to 31/8/16		Year ended 31/12/15	
		£	£	£	£
<b>TURNOVER</b>	1		605,293		749,028
Membership support	2		<u>298,292</u>		<u>351,755</u>
<b>GROSS SURPLUS</b>			307,001		397,273
Administrative expenses					
Establishment costs	3 & 4	219,116		354,347	
Marketing	5	5,264		2,481	
Other	6	31,256		24,139	
Finance costs	7	<u>106</u>		<u>183</u>	
			<u>255,742</u>		<u>381,150</u>
			51,259		16,123
Other operating income	8		<u>16,667</u>		<u>25,000</u>
<b>OPERATING SURPLUS</b>			67,926		41,123
Finance income	9		<u>2,710</u>		<u>2,611</u>
<b>SURPLUS BEFORE TAXATION</b>			<u><u>70,636</u></u>		<u><u>43,734</u></u>

This page does not form part of the statutory financial statements

**DETAILED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JANUARY 2016 TO 31 AUGUST 2016**  
**FOR**  
**SOCIETY OF LOCAL COUNCIL CLERKS**

# SOCIETY OF LOCAL COUNCIL CLERKS

## DETAILED INCOME AND EXPENDITURE ACCOUNT for the Period 1 JANUARY 2016 TO 31 AUGUST 2016

	Period 1/1/16 to 31/8/16 £	Year ended 31/12/15 £
<b>1. TURNOVER</b>		
Membership subscriptions	391,482	535,882
Training courses	91,960	62,960
CiLCA registration fees	91,660	88,935
Sponsorship	16,289	39,044
Institute	9,351	15,568
Miscellaneous income	<u>4,551</u>	<u>6,639</u>
	<u>605,293</u>	<u>749,028</u>
<b>2. MEMBERSHIP SUPPORT</b>		
Advisory services	56,743	80,536
Branch support	34,670	33,842
Magazine costs	6,158	13,164
Training and academic costs	87,762	69,334
CiLCA administration	42,679	59,184
Website	3,921	3,730
Democracy	21,263	27,891
Union / employment support	<u>45,096</u>	<u>64,074</u>
	<u>298,292</u>	<u>351,755</u>
<b>3. ESTABLISHMENT COSTS</b>		
Salaries	138,926	223,895
Pensions	12,502	23,373
Leased equipment	3,222	4,861
Administration	27,111	39,767
Rent	17,379	30,311
Insurance	-	2,416
Office equipment	1,643	3,883
Other costs	6,657	12,967
Auditors remuneration	2,334	2,687
Depreciation of tangible fixed assets	<u>9,342</u>	<u>9,919</u>
	<u>219,116</u>	<u>354,079</u>
<b>4. ADMINISTRATIVE EXPENSES</b>		
Profit/loss on sale of tangible fixed assets	<u>-</u>	<u>268</u>
<b>5. MARKETING</b>		
Leaflets	3,505	567
Other costs	<u>1,759</u>	<u>1,914</u>
	<u>5,264</u>	<u>2,481</u>

This page does not form part of the statutory financial statements

# **SOCIETY OF LOCAL COUNCIL CLERKS**

## **DETAILED INCOME AND EXPENDITURE ACCOUNT for the Period 1 JANUARY 2016 TO 31 AUGUST 2016**

	Period 1/1/16 to 31/8/16 £	Year ended 31/12/15 £
<b>6. OTHER</b>		
Honoraria	1,200	3,000
Job advertising	1,020	10,007
Staff training	7,073	6,104
Officers meetings	2,631	4,168
Other costs	<u>19,332</u>	<u>860</u>
	<u>31,256</u>	<u>24,139</u>
<b>7. FINANCE COSTS</b>		
Bank charges	<u>106</u>	<u>183</u>
<b>8. OTHER OPERATING INCOME</b>		
Management charges	<u>16,667</u>	<u>25,000</u>
<b>9. FINANCE INCOME</b>		
Bank deposit interest	37	253
CCLA Interest Income	567	739
Julian Hodge treasury deposit	1,403	1,360
SCC Comfund income	<u>703</u>	<u>259</u>
	<u>2,710</u>	<u>2,611</u>

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