

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:

Year 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:

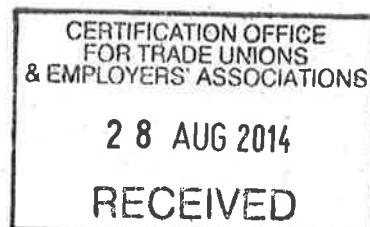
e-mail:

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



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
14	1			15

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
	Cllr Ivan Ould	Cllr Roger Phillips	1 September 2013
	Vacant	Cllr Chris Saint	1 September 2013
	Cllr Jane Storey	Cllr Ian Grant	1 September 2013
	Cllr Steve Comer	Cllr Claire Hudson	1 September 2013
	Cllr Stephen Knight	Cllr Simon Shaw	1 September 2013
	Cllr Norman Murphy	Cllr Linda Van Den Hende	1 September 2013
	Vacant	Cllr Clive Woodbridge	1 September 2013
	Cllr Jimmy Spratt	Cllr Denny Vitty	1 September 2013

REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	INCOME		
	From Members Subscriptions, levies, etc		
	Investment income Interest and dividends (gross)	-	
	Bank interest (gross)	-	
	Other (specify)	-	
	Other income Rents received	-	
	Insurance commission	-	
	Consultancy fees	102,392	
	Publications/Seminars	52,003	
	Miscellaneous receipts (specify)	13,689	
			168,084
	TOTAL INCOME		168,084
	EXPENDITURE		
	Administrative expenses		
	Remuneration and expenses of staff	12,907	
	Occupancy costs	-	
	Printing, Stationery, Post	349	
	Telephones	-	
	Legal and Professional fees	57,049	
	Miscellaneous (specify)	51,237	
	Other charges		121,542
	Bank charges	5	
	Depreciation	-	
	Sums written off	-	
	Affiliation fees	-	
	Donations	-	
	Conference and meeting fees	22,628	
	Expenses	-	
	Miscellaneous (specify)	1,615	
	Taxation		24,248
	TOTAL EXPENDITURE		145,790
	Surplus/Deficit for year		22,294
	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)	-

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?		<input type="checkbox"/>	<input type="checkbox"/> NO
If YES name the relevant companies:			
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		<input type="checkbox"/> N/A	<input type="checkbox"/>
If NO, please state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		
UNINCORPORATED EMPLOYERS ASSOCIATIONS			
Are the shares which are controlled by the association registered in the names of the association's trustees?		<input type="checkbox"/> N/A	<input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the association are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	168,084	-	168,084
Total Income	168,084		168,084
EXPENDITURE (including decreases by revaluation of assets)	145,790		145,790
Total Expenditure	145,790		145,790
Funds at beginning of year (including reserves)	-	-	-
Funds at end of year (including reserves)	-	-	22,294
ASSETS			
Fixed Assets			-
Investment Assets			-
Other Assets			-
		Total Assets	-
LIABILITIES		Total Liabilities	-
NET ASSETS (Total Assets less Total Liabilities)			-22,294

NOTES TO THE ACCOUNTS

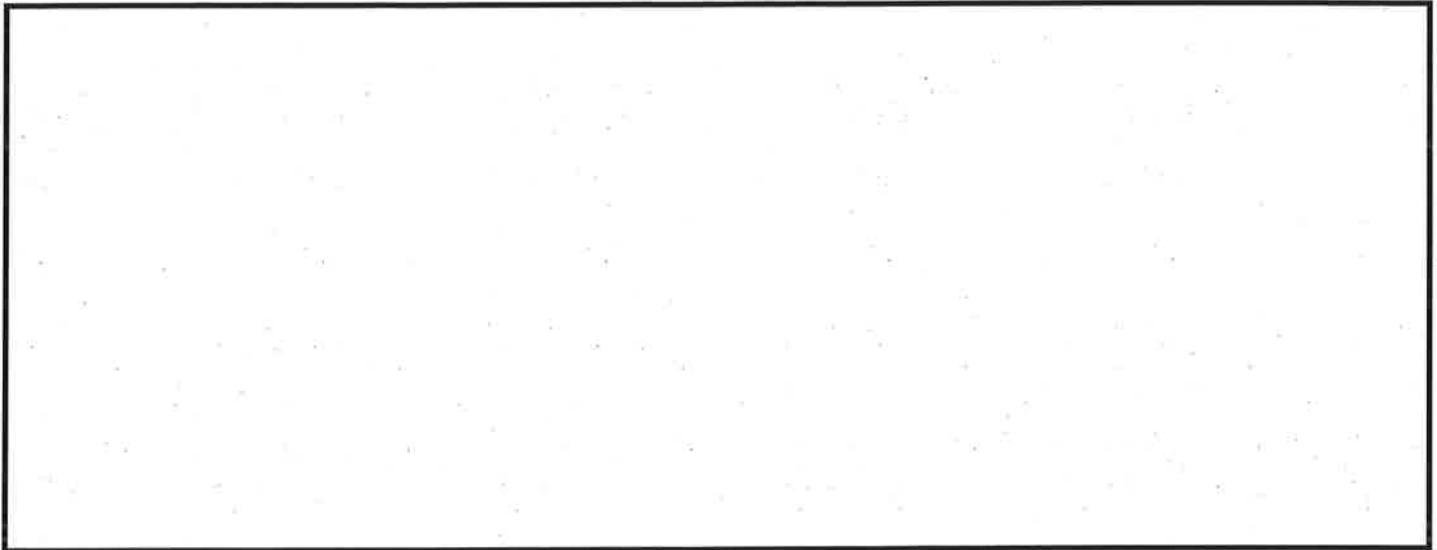
(see note 36)

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

- 1.) THE ACCOUNTS HAVE BEEN PREPARED UNDER THE HISTORIC COST CONVENTION.
- 2.) INCOME IS THE AMOUNT RECEIVABLE AS SUBSCRIPTIONS AND SERVICES PROVIDED (EXCLUDING VALUE ADDED TAX)

ACCOUNTING POLICIES

(see notes 37 and 38)



SIGNATURES TO THE ANNUAL RETURN

(see notes 39 and 40)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Sarah Messenger</u> Name: <u>SARAH MESSENGER</u> Date: <u>19 AUGUST 2014</u>	Chairman's Signature: <u>Helen Platt</u> <small>(or other official whose position should be stated)</small> <u>HEAD OF FINANCE + BUSINESS DEVELOPMENT</u> Name: <u>HELEN PLATT</u> Date: <u>19 AUGUST 2014</u>
--	--

CHECK LIST

(see note 41)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 3)	YES		NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 3)	YES		NO	
HAS THE RETURN BEEN SIGNED? (see Note 38)	YES		NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 39)	YES		NO	
IS A RULE BOOK ENCLOSED? (see Note 40)	YES		NO	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Notes 6 and 25 to 34)	YES		NO	

AUDITOR'S REPORT

(see notes 42 to 47)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 43)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in note 43)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR27 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 45)

***INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
IMPROVEMENT & DEVELOPMENT AGENCY ON THE FINANCIAL
INFORMATION CONTAINED IN THE ANNUAL RETURN***

We have audited the financial information in the attached annual return which shows a surplus for the year of £22,294 which has been prepared under the accounting policies set out therein.

This report is made solely to the Organisation's members, as a body. 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 auditors' 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 Organisation's members as body, for our audit, for this report, or for the opinions we have formed.

Respective responsibilities of the treasurer and auditors

The treasurer is required to prepare the financial information in the annual return for each financial year which gives a true and fair view of the state of affairs of the Organisation and the surplus or deficit of the Organisation for the period. In preparing that information, the treasurer is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- consider whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial information; and
- prepare the financial information on a going concern basis unless it is inappropriate to assume the Organisation will continue in existence.

It is our responsibility to form an independent opinion, based on our audit, on the financial information in the annual return and report our opinion to you.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the officers in the preparation of the financial statements and of whether the accounting policies are appropriate to the Organisation's 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 financial statements 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 annual return.

Opinion

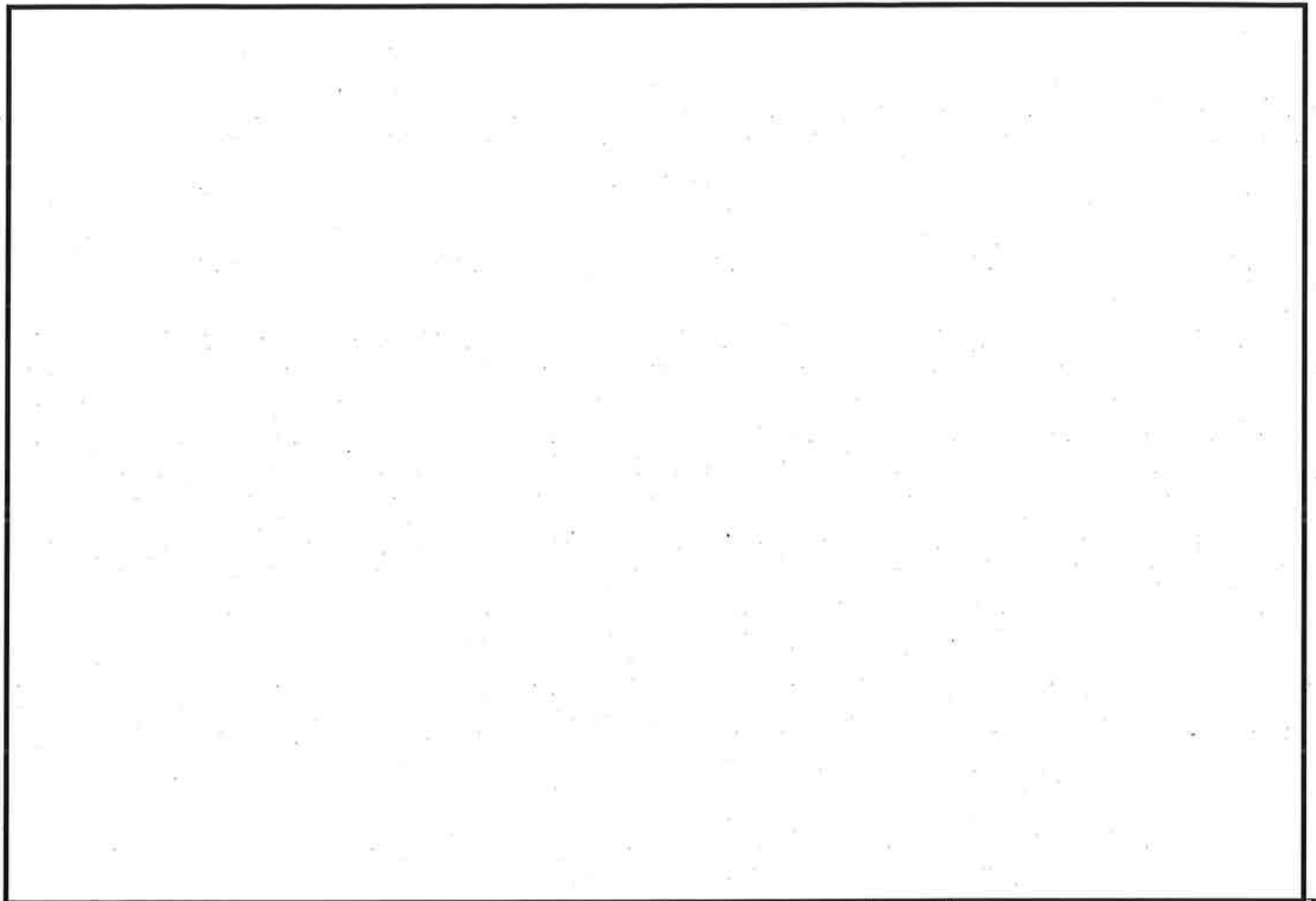
In our opinion, the financial information in the return gives a true and fair view of the result of the Organisation for the year ended 31 March 2014 and has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.




Naresh Sarna FCA (Senior Statutory Auditor)
for and on behalf of Chancellers LLP
Statutory Auditors
38/39 Bucklersbury
Hitchin
Herts SG5 1BG

19 August 2014

AUDITOR'S REPORT (continued)



Signature(s) of auditor or auditors:		
Name(s):	NARESH SARNA	
Profession(s) or Calling(s):	FCA	
Address(es):	CHANCELLERS LLP 38 BUCKLESBURY HITCHIN HETAT SG5 1BG	
Date:	19 AUGUST 2014	
Contact name and telephone number:	01462 620100	

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

**EMPLOYERS ORGANISATION FOR LOCAL
GOVERNMENT**

(a company limited by guarantee)

**Report of Directors and Unaudited Financial Statements
for the year ended 31 March 2014**

EMPLOYERS ORGANISATION FOR LOCAL GOVERNMENT
(a company limited by guarantee)

OFFICERS AND PROFESSIONAL ADVISORS

DIRECTORS

Sir Stephen Bullock (Chairman)
Cllr Roger Phillips
Cllr Norman Murphy
Cllr Stephen Knight

SECRETARY

Carolyn Downs (appointed 23 April 2012)

REGISTERED OFFICE

Local Government House
Smith Square
London
SW1P 3HZ

BANKERS

RBS
Holborn Circus
P O Box No 204
1 Hatton Garden
London
EC1P 1DU

EMPLOYERS ORGANISATION FOR LOCAL GOVERNMENT
(a company limited by guarantee)

BALANCE SHEET
As at 31 March 2014

Company Registration No. 3676611

	Note	2014 £000	2013 £000
CURRENT ASSETS			
Debtors		0	1,001
Short term investments		0	800
Cash at bank and in hand		0	176
		<u>0</u>	<u>1,977</u>
CREDITORS: amounts falling due within one year		0	(316)
NET CURRENT ASSETS		<u>0</u>	<u>1,661</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>0</u>	<u>1,661</u>
CREDITORS: amounts falling due after more than one year		(0)	(48)
PROVISIONS FOR LIABILITIES			
Pension fund deficit		(0)	(8,972)
TOTAL NET LIABILITIES		<u>(0)</u>	<u>(7,359)</u>
ACCUMULATED FUNDS			
General Reserve	2	0	1,613
Pensions deficit reserve			
- Pension Fund Assets		0	19,311
- Less Defined liabilities		(0)	(28,283)
		<u>(0)</u>	<u>(7,359)</u>

STATEMENTS

- For the year ending 31 March 2014 the company was entitled to exemption under Section 480 of the Companies Act 2006 relating to dormant companies.
- The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on... 2/12/14

and

signed on their behalf by... 

Cllr Roger Phillips

The notes form part of these financial statements

Dated

28th March 2013

EMPLOYERS' ORGANISATION FOR LOCAL GOVERNMENT

**IMPROVEMENT AND DEVELOPMENT AGENCY
FOR LOCAL GOVERNMENT**

**BUSINESS TRANSFER AGREEMENT
in relation to the business and assets of
the Employers' Organisation for Local Government**

© Bevan Brittan LLP

Fleet Place House | 2 Fleet Place | Holborn Viaduct | London EC4M 7RF
T 0870 194 1000 F 0870 194 7800

Kings Orchard | 1 Queen Street | Bristol BS2 0HQ
T 0870 194 1000 F 0870 194 1001

Interchange Place | Edmund Street | Birmingham B3 2TA
T 0870 194 1000 F 0870 194 5001

www.bevanbrittan.com

1.5 A reference to a statute, statutory provision or any subordinate legislation made under a statute is to such statute, provision or subordinate legislation as amended or re-enacted from time to time whether before or after the date of this Agreement and, in the case of a statute, includes any subordinate legislation made under that statute whether before or after the date of this Agreement.

1.6 A reference to **writing** or **written** includes faxes but not e-mail.

2 AGREEMENT TO SELL AND PURCHASE

The Transferor shall sell and transfer and the Transferee shall purchase, with effect from Completion, the Business (together with the Assets) as a going concern. This Agreement shall constitute an assignment by the Transferor to the Transferee, effective at Completion but subject to clause 5, of all intellectual property rights of the Transferor.

3 CONSIDERATION

3.1 In consideration of the Transferor selling and transferring the Business and Assets to the Transferee, the Transferee assumes responsibility for and shall pay, satisfy, perform and/or discharge as necessary the debts, liabilities and obligations of any nature of the Transferor relating to the Business and the Assets of the Transferor, whether actual or contingent, which are due or outstanding prior to, on or after Completion (the **Assumed Liabilities**).

3.2 The Transferee agrees to indemnify and keep indemnified the Transferor against all losses, liabilities and costs which the Transferor may incur or may have incurred but not discharged before Completion:

3.2.1 in connection with the ownership or operation of the Business and the Assets whether before or after Completion; or

3.2.2 as a result of the Transferee's failure to pay satisfy or perform the Assumed Liabilities under clause 3.1.

4 COMPLETION

4.1 Completion shall take place on the Completion Date.

4.2 At Completion the Transferor shall deliver or procure delivery to the Transferee of, or otherwise make available to the Transferee:

4.2.1 physical possession of all of its Assets capable of passing by delivery, with the intent that title in such Assets shall pass by and upon such delivery;

4.2.2 such conveyances, transfers, assignments and novations together with the requisite notices, licences, documents of title and relevant Third Party Consents as may be necessary to vest in the Transferee title to all of its Assets which are not transferable by delivery as the Transferor may have obtained and which will permit the Transferee to enter into and take possession of its Business and Assets, subject always to the provisions of clause 5; and

4.2.3 all records and documents of (or in respect of) the Business in the possession of the Transferor.

5 PASSING OF TITLE AND THIRD PARTY CONSENTS

5.1 If any Third Party Consent is required to transfer an Asset to the Transferee and such Third Party Consent has not been obtained prior to Completion, the Transferor and the Transferee shall, at the expense of the Transferee, use all reasonable endeavours after Completion to obtain such consent as soon as possible following Completion and to effect any transfer or assignment or novation of that Asset after receipt of the Third Party Consent.

9 ASSIGNMENT

No party may assign or transfer any of its rights, benefits or obligations under this Agreement. Each party confirms that it is acting on its own behalf and on no-one else's.

10 WHOLE AGREEMENT

This Agreement and the documents referred to in it constitute the whole agreement and understanding of the parties and supersedes any previous arrangements, understandings or agreements between the parties relating to the subject matter of this Agreement. Save as expressly provided, and to the extent they may be excluded by contract, this Agreement excludes any warranty, covenants, condition or undertakings which may be implied by law. Nothing in this clause operates to limit or exclude any liability for fraud.

11 VARIATION AND WAIVER

- 11.1 Any variation of this Agreement must be in writing and signed by or on behalf of each party.
- 11.2 Any waiver of any right under this Agreement is only effective if it is in writing and it applies only to the party to whom the waiver is addressed and to the circumstances for which it is given.
- 11.3 No failure to exercise or delay in exercising any right or remedy provided under this Agreement or by law constitutes a waiver of such right or remedy nor shall it prevent any future exercise or enforcement thereof. No single or partial exercise of any right or remedy under this Agreement shall preclude or restrict the further exercise of any such right or remedy or other rights or remedies.

12 SEVERANCE

If any provision of this Agreement (or part of a provision) is found by any court or administrative body of competent jurisdiction to be invalid, unenforceable or illegal, that provision shall be ineffective to the extent of such illegality, invalidity or unenforceability but the other provisions shall remain in force. If any invalid, unenforceable or illegal provision would be valid, enforceable or legal if some part of it were deleted, the provision shall apply with the minimum modification necessary to make it legal, valid and enforceable.

13 THIRD PARTY RIGHTS

No term of this Agreement shall be enforceable under the Contracts (Rights of Third Parties) Act 1999 by a person who is not a party to this Agreement, but this does not affect any right or remedy of a third party which exists or is available apart from under that Act.

14 COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which when executed and delivered constitutes an original of this Agreement but all the counterparts shall together constitute the same Agreement.

15 GOVERNING LAW AND JURISDICTION

- 15.1 This Agreement and any disputes or claims arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) are governed by and construed in accordance with the law of England and Wales.
- 15.2 The parties irrevocably agree that the courts of England and Wales have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this Agreement or its subject matter or formation (including non-contractual disputes or claims).

This Agreement has been executed as a deed and delivered on the date stated at the beginning of it