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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Association of Local Council Clerks
Year ended:	10/6/16 to 31/12/17
List no:	1271T
Head or Main Office:	8 The Crescent Taunton Somerset TA1 4EA
Website address (if available)	www.alcc.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Mrs L M Moore
Telephone Number:	07785 - 620755
Contact name for queries regarding	Rebecca Santiago
Telephone Number:	01823 253646
E-mail:	Rebecca.Santiago@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: 0330 109 3602

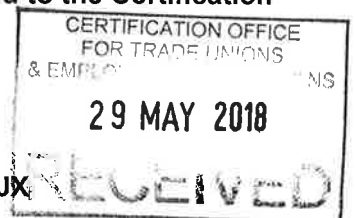
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised November 2017)

ALCC Officers

Appendix A

Mrs S Shippen	(Chairman)
Mrs L C Hedley	
Mrs P J Heath	
Ms S Jeffries	
Mr L Thatcher	(Vice-Chairman)
Ms L Sung	
Mr M Lennon	
Mrs T A Broughton	
Mr M A King	
Ms T Pattison	
Ms S Roberts	
Mr G Rippon	
Mrs L Moore	(General Secretary)
Mr S J E Alison	(Treasurer)

All officers appointed 10 June 2016. All held office throughout the accounting period.

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	1 883				A 1,883

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

1,883

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

None

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 person's 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 A			

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		11,263
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		11,263
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	53,843	
Total of other income (as at page 4)		53,843
		TOTAL INCOME
		65,106
EXPENDITURE		
Benefits to members (as at page 5)		56,272
Administrative expenses (as at page 10)		8,322
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		64,594
Taxation		0
		TOTAL EXPENDITURE
		64,594
		512
Surplus (deficit) for year		512
		0
Amount of general fund at beginning of year		0
		512
Amount of general fund at end of year		512

ANALYSIS OF 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		
Transfer of opening reserves from SLCC	8,500	
Grant from SLCC Enterprises Ltd	45,000	
Miscellaneous	343	
TOTAL OTHER INCOME		53,843
TOTAL OF ALL OTHER INCOME		53,843

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	53,326	brought forward	53,821
		Education and Training services Training costs	2,451
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Printing & Stationery	495	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	53,821	Total (should agree with figure in General Fund)	56,272

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)			
Number of members contributing at end of year			

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)			
Number of members contributing at end of year			

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	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			

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	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	
Expenditure	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)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	<input style="width: 100px; height: 20px;" type="text"/>	
Auditors' fees		1,000
Legal and Professional fees		3,035
Occupancy costs		1,191
Stationery, printing, postage, telephone, etc.		696
Expenses of Executive Committee (Head Office)		2,400
Expenses of conferences		0
Other administrative expenses (specify)		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
		Total
		8,322
Charged to:	General Fund (Page 3)	8,322
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
		Total
		8,322

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			
Other investment income (specify)			
		Total investment income	0
		Credited to:	
		General Fund (Page 3)	0
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	0

BALANCE SHEET as at 31 December 2017

(see notes 47 to 50)

Previous Year		£	£
0	Fixed Assets (at page 14)		0
0	Investments (as per analysis on page 15)		0
	Quoted (Market value £)		
	Unquoted		
	Total Investments		0
	Other Assets		
0	Loans to other trade unions		0
0	Sundry debtors		45,000
0	Cash at bank and in hand		16,513
0	Income tax to be recovered		0
0	Stocks of goods		0
0	Others (specify)		0
	Total of other assets		61,513
	TOTAL ASSETS		61,513
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
0	Amount held on behalf of central trade union political fund		0
0	Loans: From other trade unions		0
0	Loans: Other		0
0	Bank overdraft		0
0	Tax payable		0
0	Sundry creditors		61,001
0	Accrued expenses		0
0	Provisions		0
0	Other liabilities		0
0	TOTAL LIABILITIES		61,001
0	TOTAL NET ASSETS		512

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

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		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	NO X
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	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 £
INCOME			
From Members	11,263		11,263
From Investments	0		0
Other Income (including increases by revaluation of assets)	53,843		53,843
Total Income	65,106		65,106
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	64,594		64,594
Funds at beginning of year (including reserves)	0		0
Funds at end of year (including reserves)	512		512
ASSETS			
Fixed Assets			0
Investment Assets			0
Other Assets			61,513
Total Assets			61,513
LIABILITIES			
Total Liabilities			61,001
NET ASSETS (Total Assets less Total Liabilities)			512

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.

Secretary's Signature: <u> <i>LMa</i> </u> Name: Mrs L Moore Date: <u> 8/5/18 </u>	Treasurer's Signature: <u> <i>SJEA</i> </u> Name: Mr S J E Alison Date: <u> 8/5/18 </u>
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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:	08/05/18	
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.		

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


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	Mr S J E Alison
Office held	Treasurer
Date	8 May 2018

**ASSOCIATION OF LOCAL COUNCIL CLERKS
REPORT OF THE NATIONAL COMMITTEE
AND FINANCIAL STATEMENTS
FOR THE PERIOD 10 JUNE 2016 TO 31 DECEMBER 2017**

Wallace Crooke
Chartered Accountants
& Registered Auditors
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017**

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ASSOCIATION OF LOCAL COUNCIL CLERKS

TRADE UNION INFORMATION
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017

OFFICERS:

Mrs S Shippen
Mrs L C Hedley
Mrs P J Heath
Ms S Jeffries
Mr L Thatcher
Ms L Sung
Mr M Lennon
Mrs T A Broughton
Mr M A King
Ms T Pattison
Ms S Roberts
Mr G Rippon
Ms L Moore
Mr S J E Alison

REGISTERED OFFICE:

8 The Crescent
Taunton
Somerset
TA1 4EA

**TRADE UNION
REGISTRATION NUMBER:**

1271T (England and Wales)

AUDITORS:

Wallace Crooke
Chartered Accountants
& Registered Auditors
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

ASSOCIATION OF LOCAL COUNCIL CLERKS

REPORT OF THE NATIONAL COMMITTEE for the Period 10 JUNE 2016 TO 31 DECEMBER 2017

The National Committee present their report with the financial statements of the company for the period 10 June 2016 to 31 December 2017.

OFFICERS

The officers who have held office during the period from 10 June 2016 to the date of this report are as follows:

Mrs S Shippen - appointed 10 June 2016
Mrs L C Hedley - appointed 10 June 2016
Mrs P J Heath - appointed 10 June 2016
Ms S Jeffries - appointed 10 June 2016
Mr L Thatcher - appointed 10 June 2016
Ms L Sung - appointed 10 June 2016
Mr M Lennon - appointed 10 June 2016
Mrs T A Broughton - appointed 10 June 2016
Mr M A King - appointed 10 June 2016
Ms T Pattison - appointed 10 June 2016
Ms S Roberts - appointed 10 June 2016
Mr G Rippon - appointed 10 June 2016
Ms L Moore - appointed 10 June 2016
Mr S J E Alison - appointed 10 June 2016

STATEMENT OF NATIONAL COMMITTEE'S RESPONSIBILITIES

The officers are responsible for preparing the Report of the National Committee's and the financial statements in accordance with applicable law and regulations.

Trade Union law requires the officers to prepare financial statements for each financial year. Under that law the officers have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under trade union law the officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the trade union and of the surplus or deficit of the trade union for that period. In preparing these financial statements, the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trade union will continue in business.

The officers are responsible for keeping adequate accounting records that are sufficient to show and explain the trade union's transactions and disclose with reasonable accuracy at any time the financial position of the trade union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidated) Act 1992. They are also responsible for safeguarding the assets of the trade union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the officers are aware, there is no relevant audit information of which the trade union's auditors are unaware, and each officer has taken all the steps that he or she ought to have taken as an officer in order to make himself or herself aware of any relevant audit information and to establish that the trade union's auditors are aware of that information.

AUDITORS

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

ASSOCIATION OF LOCAL COUNCIL CLERKS
REPORT OF THE NATIONAL COMMITTEE
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017

ON BEHALF OF THE BOARD:



.....
Ms L Moore, General Secretary

Date: 8.5.2018

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

OPINION

We have audited the financial statements of Association of Local Council Clerks for the period ended 31 December 2017 which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and United Kingdom Accounting Standards, including the Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The report is made solely to the members of Association of Local Council Clerks, as a body. Our audit work has been undertaken so that we might state to the members of Association of Local Council Clerks 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 members of Association of Local Council Clerks as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of Association of Local Council Clerks' affairs as at 31 December 2017 and of its transactions for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section in our report. We are independent of the trade union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The other information comprises the information included in annual report, other than the financial statements and auditor's report thereon. The officers are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work that we have performed, we conclude that there is a material misstatement of this other information, we are required to report this fact.

We have nothing to report in this regard.

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 require us to report to you if, in our opinion:

- proper books of account have not been kept by the union in accordance with the requirements of the legislation;
- a satisfactory system of control over transactions has not been maintained by the trade union in accordance with the requirements of the legislation;
- the revenue account to which our report relates, and the balance sheet are not in agreement with the books of account of the trade union; and
- we have not obtained all the information and explanations necessary for the purposes of our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ASSOCIATION OF LOCAL COUNCIL CLERKS

RESPONSIBILITIES OF THE OFFICERS

The officers of the Association of Local Council Clerks are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal as the officers determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the officers are responsible for assessing the trade union's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the officers either intent to liquidate the trade union or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Mr M P H Jones (Senior Statutory Auditor)
for and on behalf of Wallace Crooke
Chartered Accountants
& Registered Auditors
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

Date: 08/05/18

ASSOCIATION OF LOCAL COUNCIL CLERKS
STATEMENT OF INCOME AND RETAINED EARNINGS
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017

	Notes	£
TURNOVER		11,263
Cost of sales		<u>3,700</u>
GROSS SURPLUS		7,563
Administrative expenses		<u>60,894</u>
		(53,331)
Other operating income		<u>53,843</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		512
Tax on surplus		<u>-</u>
SURPLUS FOR THE FINANCIAL PERIOD		<u>512</u>
RETAINED EARNINGS AT END OF PERIOD		<u><u>512</u></u>

The notes form part of these financial statements

ASSOCIATION OF LOCAL COUNCIL CLERKS

BALANCE SHEET
31 DECEMBER 2017

	Notes	£
CURRENT ASSETS		
Debtors	4	45,000
Cash at bank		<u>16,513</u>
		61,513
CREDITORS		
Amounts falling due within one year	5	<u>61,001</u>
NET CURRENT ASSETS		<u>512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>512</u></u>
RESERVES		
Income and expenditure account		<u>512</u>
		<u><u>512</u></u>

The financial statements were approved by the National Committee on 8.5.2018 and were signed on its behalf by:



.....
Ms L Moore, General Secretary

The notes form part of these financial statements

ASSOCIATION OF LOCAL COUNCIL CLERKS

NOTES TO THE FINANCIAL STATEMENTS
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017

1. STATUTORY INFORMATION

Association of Local Council Clerks is a trade union, registered in England and Wales. The trade union's registered number and registered office address can be found on the Trade Union Information page.

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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

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

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors	£ <u>45,000</u>
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5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Subscriptions in advance	£ 13,944
Other creditors	46,057
Accruals and deferred income	<u>1,000</u>
	<u>61,001</u>

6. RELATED PARTY DISCLOSURES

During the period, the trade union received management services of £48,628 from an entity under common control. At the period end, the union owed £46,057 to an entity which is a counterparty to a common service and grant agreement.

During the period, the trade union was awarded a grant of £45,000 from an entity under common control. At the period end, the union was owed £45,000 from an entity which is a counterparty to a common service and grant agreement.

ASSOCIATION OF LOCAL COUNCIL CLERKS

**DETAILED INCOME AND EXPENDITURE ACCOUNT
for the Period 10 JUNE 2016 TO 31 DECEMBER 2017**

	£	£
Sales		11,263
Cost of sales		
Advisory services		<u>3,700</u>
GROSS SURPLUS		7,563
Other income		
Sundry receipts	8,843	
Grants received	<u>45,000</u>	
		<u>53,843</u>
		61,406
Expenditure		
Telephone	600	
Post and stationery	495	
Travelling	3,998	
Licences and insurance	1,191	
Training costs	2,451	
Recharges	48,028	
Legal fees	3,035	
Auditors' remuneration	<u>1,000</u>	
		<u>60,798</u>
		608
Finance costs		
Bank charges		<u>96</u>
NET SURPLUS		<u><u>512</u></u>