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# FORM AR27

**Trade Union and Labour Relations (Consolidation) Act 1992**

## ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Employers' Association:

Improvement & Development Agency for Local  
Government

Year ended:

**31 March 2020**

List No:

Head or Main Office:

18 Smith Square  
London  
SW1P 3HZ

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:

Amy Edmeades

Telephone Number:

0207 664 3276

e-mail:

Amy.Edmeades@local.gov.uk

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**  
Any difficulties or problems in the completion of this return should be directed to the  
Certification Office as below or by telephone to: 0330 109 3602

**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**  
**Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX**

**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
16	2			18

## 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 Paul Bettison OBE (Bracknell, S East)	Cllr John Fuller OBE (South Norfolk, East of England)	1 Sep 2019
	Cllr John Riley (LB Hillingdon, London)	Cllr Joanne Laban (LB Enfield, London)	1 Sep 2019
	No previous open position	Cllr Richard Wenham (Central Beds, East of England)	1 Sep 2019
	Cllr Simon Shaw (Sefton, N West)	Cllr Keith House (Eastleigh / Hampshire, S East)	1 Sep 2019
	Sub: To be confirmed	Sub: Cllr Doug McMurdo (Bedford, East of England)	1 Sep 2019
	Cllr David Poole (Caerphilly)	Cllr Philippa Marsden (Caerphilly)	1 Sep 2019
	Sub: Cllr Seamus Doyle (Armagh Banbridge Craigavon)	Sub: Cllr Valerie Harte (Newry, Mourne & Down)	1 Sep 2019

# REVENUE ACCOUNT/GENERAL FUND

(see notes 11 to 16)

Previous Year		£	£
	<b>INCOME</b>		
	From Members                      Subscriptions, levies, etc		
	Investment income    Interest and dividends (gross) Bank interest (gross) Other (specify)		
	Other income            Rents received Insurance commission Consultancy fees Publications/Seminars Miscellaneous receipts (specify)	- - 51,326 23,477 115,398	
			190,201
	<b>TOTAL INCOME</b>		<b>190,201</b>
	<b>EXPENDITURE</b>		
	Administrative expenses		
	Remuneration and expenses of staff	76,200	
	Occupancy costs	-	
	Printing, Stationery, Post	218	
	Telephones	-	
	Legal and Professional fees	26,718	
	Miscellaneous (specify)	52,100	
			155,236
	Other charges		
	Bank charges	-	
	Depreciation	-	
	Sums written off	(6,752)	
	Affiliation fees	-	
	Donations	-	
	Conference and meeting fees	27,456	
	Expenses	-	
	Miscellaneous (specify)	1,430	
			22,134
	Taxation		
	<b>TOTAL EXPENDITURE</b>		<b>177,370</b>
	Surplus/Deficit for year		12,831
	Amount of fund at beginning of year		(325,927)
	Amount of fund at end of year		(313,096)



## ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

ACCOUNT 2		Fund Account	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

ACCOUNT 3		Fund Account	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 4</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

<b>ACCOUNT 5</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

# ACCOUNTS OTHER THAN THE REVENUE ACCOUNT/GENERAL FUND

(see notes 17 to 18)

<b>ACCOUNT 6</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

<b>ACCOUNT 7</b>		<b>Fund Account</b>	
Name of account:		£	£
<b>Income</b>	From members Investment income Other income (specify)		
	<b>Total Income</b>		
<b>Expenditure</b>	Administrative expenses Other expenditure (specify)		
	<b>Total Expenditure</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		



# FIXED ASSETS ACCOUNT

(see note 21)

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



# ANALYSIS OF INVESTMENTS

(see note 22)

		Other Funds £
<b>QUOTED</b>	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (to be specified)	
	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)

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

# SUMMARY SHEET

(see notes 26 to 35)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	190,201	-	190,201
<b>Total Income</b>	<b>190,201</b>	<b>-</b>	<b>190,201</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	177,370	-	177,370
<b>Total Expenditure</b>	<b>177,370</b>	<b>-</b>	<b>177,370</b>
<b>Funds at beginning of year</b> (including reserves)	(325,927)	-	(325,927)
<b>Funds at end of year</b> (including reserves)	(313,096)	-	(313,096)
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			
		<b>Total Assets</b>	
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			

# NOTES TO THE ACCOUNTS

(see note 36)

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

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page's vertical space below the instructions.





# 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)

# AUDITOR'S REPORT (continued)

PLEASE SEE ATTACHED

Signature(s) of auditor or auditors:	<i>PKF Littlejohn LLP</i>	
Name(s):	PKF LITTLEJOHN LLP	
Profession(s) or Calling(s):	ICAEW	
Address(es):	15 WESTERN CIRCUS CANARY WHARF LONDON E14 4HD	
Date:	18 SEPTEMBER 2020	
Contact name and telephone number:	AZASFAIR DJLE 020 7516 2200	

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



## **Independent Auditors' Report to the Members of the Improvement and 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 ended 31 March 2020 of £12,831, 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 member as a 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 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 the audit, on the financial information in the annual return and report our opinion to you.

### **Basis of audit opinion**

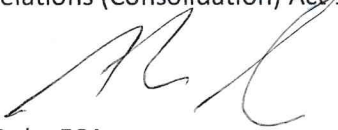
We conducted our audit in accordance with United Kingdom auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates 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 evaluation the over 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 2020 and has been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Alastair Duke FCA  
Senior Statutory Auditor

For and on behalf of PKF Littlejohn LLP  
Statutory Auditors  
15 Westferry Circus  
London E14 4HD

18 September 2020