

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: | 31 December 2019 | | |
| List no: | 1271T | | |
| Head or Main Office address: | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | |
| Postcode | <input type="text"/> | | |
| Website address (if available) | www.alccunion.co.uk | | |
| Has the address changed during the year to which the return relates? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> X ('X' in appropriate box) |
| General Secretary: | Mrs L C Hedley | | |
| Telephone Number: | 07957-162462 | | |
| Contact name for queries regarding the completion of this return | Linda Hedley | | |
| Telephone Number: | 0330 055 2881 | | |
| E-mail: | linda.hedley@alccunion.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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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 | 237 | | | | 237 |
| Female | 951 | | | | 951 |
| Other | | | | | |
| Total | 1,188 | | | | A 1,188 |

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

| |
|-------|
| 1,188 |
|-------|

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

| |
|------|
| none |
|------|

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

| Position Held | Name of Officer ceasing to hold Office | Name of Officer Appointed | Date of change |
|---------------|---|------------------------------|-----------------|
| | | | 11 January 1900 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

| | | | |
|-----|--------------------------|----|-------------------------------------|
| Yes | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

If yes, state the name of that other union:

| |
|--|
| |
|--|

b. A federation of trade unions?

| | | | |
|-----|--------------------------|----|-------------------------------------|
| Yes | <input type="checkbox"/> | No | <input checked="" type="checkbox"/> |
|-----|--------------------------|----|-------------------------------------|

If yes, state the number of affiliated unions:

| |
|--|
| |
|--|

and names:

| |
|--|
| |
|--|

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

| Name of Officer | Position held |
|-------------------|-------------------|
| Mrs L C Hedley | General Secretary |
| Mr L Thatcher | Chairman |
| Mrs P J Heath | Committee Member |
| Ms L Sung | Committee Member |
| Mrs M Lennon | Committee Member |
| Mrs G Rippon | Vice Chairman |
| Mrs T A Broughton | Committee member |
| Ms S Roberts | Committee Member |
| Mrs L Jarrett | Committee member |
| Mrs D Platt | Committee member |
| | |
| | |
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| | |
| | |

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 | |
| Any Other Sources | |
| | |
| Grant from SLCC Enterprises Ltd | 15,900 |
| Total other sources | 15,900 |
| Total of all other income | 15,900 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|---------------|---|---------------|
| Representation – Employment Related Issues | | brought forward | 59,548 |
| | 58,967 | Advisory Services | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | Education and Training services | |
| Communications | 581 | Negotiated Discount Services | |
| Dispute Benefits | | Other Benefits and Grants (specify) | |
| carried forward | 59,548 | Total (should agree with figure in General Fund) | 59,548 |

(See notes 21 and 23)

| Fund 8 | | Fund Account | |
|--------------------|---|--------------------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | | | |
| | | Total Expenditure | |
| | Interfund Transfers OUT | | |
| | 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 9 | | Fund Account | |
|--------------------|---|--------------------------|---|
| Name: | | £ | £ |
| Income | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | | |
| | | | |
| | | Total Expenditure | |
| | Interfund Transfers OUT | | |
| | 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 | | |

Political fund account

(see notes 24 to 33)

£

£

| Political fund account 1 | | To be completed by trade unions which maintain their own political fund | |
|--|---|---|--|
| | Income | | |
| | Members contributions and levies | | |
| | Investment income (as at page 12) | | |
| Other income (specify) | | | |
| | | | |
| | | | |
| | | Total other income as specified | |
| | | Total income | |
| Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period | | | |
| | Expenditure A (as at page i) | | |
| | Expenditure B (as at page ii) | | |
| | Expenditure C (as at page iii) | | |
| | Expenditure D (as at page iv) | | |
| | Expenditure E (as at page v) | | |
| | Expenditure F (as at page vi) | | |
| | Non-political expenditure (as at page vii) | | |
| | | Total expenditure | |
| | | Surplus (deficit) for year | |
| | | Amount of political fund at beginning of year | |
| | | Amount of political fund at the end of year (as <u>Balance Sheet</u>) | |
| | | 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 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 | |
| | | 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 34 and 35)

| | £ |
|--|-----------------------|
| Administrative Expenses | |
| Remuneration and expenses of staff | |
| Salaries and Wages included in above | nil |
| Auditors' fees | 2,400 |
| Legal and Professional fees | 1,224 |
| Occupancy costs | |
| Stationery, printing, postage, telephone, etc. | 68 |
| Expenses of Executive Committee (Head Office) | |
| Expenses of conferences | |
| Other administrative expenses (specify) | |
| Election costs | 68 |
| Computer costs | 513 |
| Other Outgoings | |
| Outgoings on land and buildings (specify) | |
| Other outgoings (specify) | |
| tretert | |
| Total | 4,273 |
| Charged to: | General Fund (Page 3) |
| Total | |

Fixed assets account

(see notes 53 to 57)

| | Land and Buildings | | Furniture and Equipment £ | Motor Vehicles £ | Not used for union business £ | Total £ |
|--|--------------------|----------------|------------------------------------|------------------------|--|------------|
| | Freehold £ | Leasehold £ | | | | |
| Cost or Valuation | | | | | | |
| At start of year | none | none | none | none | none | |
| Additions | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | | | | | | |
| Charges for year | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| Net book value at end of year | | | | | | |
| Net book value at end of previous year | | | | | | |

Analysis of investments

(see notes 58 and 59)

| | | All Funds Except Political Funds £ | Political Fund £ |
|---|--|--|---------------------|
| Quoted | Equities (e.g. Shares) | | |
| | none | | |
| | Government Securities (Gilts) | | |
| | Other quoted securities (to be specified) | | |
| | Total quoted (as Balance Sheet) Market Value of Quoted Investment | n/a | |
| | 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 | | | |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|---|----------------------------------|------------------------------|
| Income | | | |
| From Members | 47,554 | | 47,554 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | 15,900 | | 15,900 |
| Total Income | 63,454 | | 63,454 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 59,548 | | 59,548 |
| Funds at beginning of year (including reserves) | 881 | | 881 |
| Funds at end of year (including reserves) | 4,787 | | 4,787 |
| Assets | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | 129,524 |
| Total Assets | | | 129,524 |
| Liabilities | | | |
| Total Liabilities | | | 124,737 |
| Net Assets (Total Assets less Total Liabilities) | | | 4,787 |

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

| | |
|---|--|
| Did the union hold any ballots in respect of industrial action during the return period? | <input type="text" value="No"/> |
| If Yes How many ballots were held: <input style="width: 50px;" type="text"/> | |
| For each ballot held please complete the information below: | |
| Ballot 1 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |
| Ballot 2 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |
| Ballot 3 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> ³ |
| | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot | <input style="width: 60px;" type="text"/> |

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

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


ASSOCIATION OF LOCAL COUNCIL CLERKS (REGISTERED NUMBER: 1271T)

BALANCE SHEET
31 DECEMBER 2019

| | Notes | 2019 £ | 2018 £ |
|--|-------|---------------------|-------------------|
| CURRENT ASSETS | | | |
| Debtors | 5 | 79,279 | 40,188 |
| Cash at bank | | <u>50,245</u> | <u>34,538</u> |
| | | 129,524 | 74,726 |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | <u>129,631</u> | <u>73,845</u> |
| NET CURRENT (LIABILITIES)/ASSETS | | <u>(107)</u> | <u>881</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u><u>(107)</u></u> | <u><u>881</u></u> |
| RESERVES | | | |
| Income and expenditure account | | <u>(107)</u> | <u>881</u> |
| | | <u><u>(107)</u></u> | <u><u>881</u></u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of National Committee and authorised for issue on 16/10/2020 and were signed on its behalf by:


.....
Mrs L C Hedley, General Secretary

The notes form part of these financial statements

ASSOCIATION OF LOCAL COUNCIL CLERKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trade union's financial statements are individual entity financial statements.

The trade union's financial statements are presented in Sterling and all values are rounded to the nearest pound.

Going concern

The financial statements have been prepared on a going concern basis notwithstanding the deficit in reserves of £107 (2018: Surplus £881). The officers have a reasonable expectation that the trade union has access to adequate resources to continue in operational existence for the foreseeable future. They have considered a period of 12 months from the date of the approval of these financial statements. Therefore, the officers have continued to adopt a going concern basis.

If the trade union were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts, and to provide for further liabilities that might arise, and to reclassify fixed assets and long term liabilities as current assets and liabilities respectively.

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 year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

ASSOCIATION OF LOCAL COUNCIL CLERKS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

3. ACCOUNTING POLICIES - continued

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 year 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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2018 - NIL).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Other debtors | 78,260 | 39,172 |
| Prepayments and accrued income | <u>1,019</u> | <u>1,016</u> |
| | <u>79,279</u> | <u>40,188</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|------------------------------|----------------|---------------|
| | £ | £ |
| Subscriptions in advance | 21,041 | 22,334 |
| Other creditors | 106,190 | 47,967 |
| Accruals and deferred income | <u>2,400</u> | <u>3,544</u> |
| | <u>129,631</u> | <u>73,845</u> |

7. RELATED PARTY DISCLOSURES

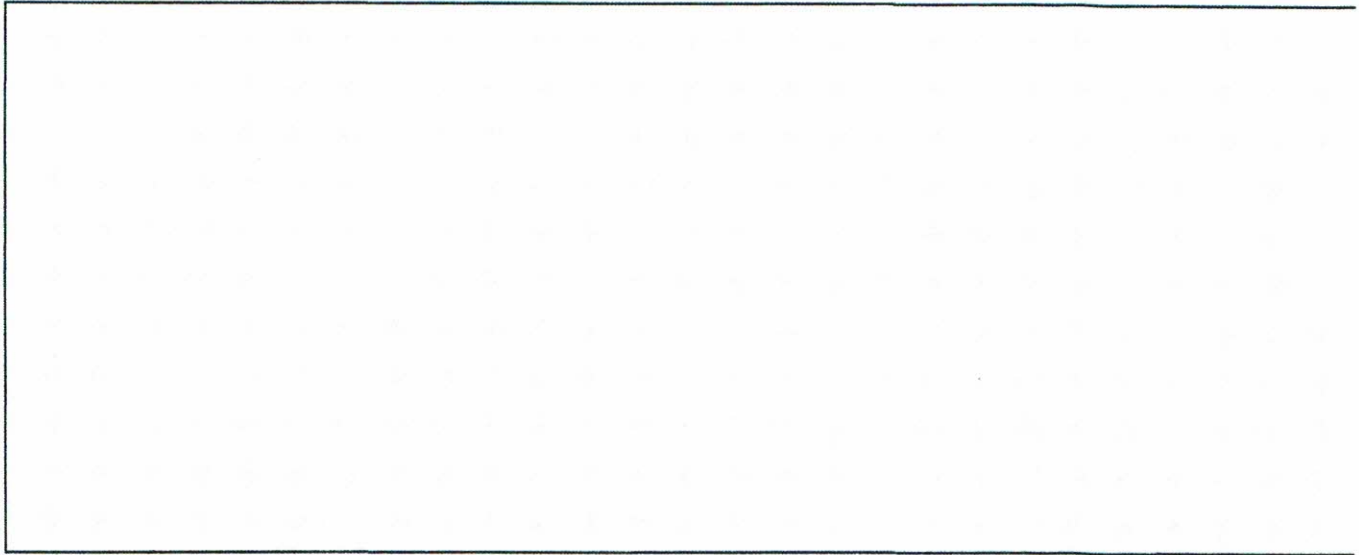
During the period, the trade union received management services of £52,750 (2018: £55,389) and was awarded a grants of £900 (2018: £nil) from an entity under common control. At the period end, the union owed £106,190 (2018: £47,967) to an entity under common control.

During the period, the trade union was awarded a grant of £15,000 (2018: £30,000) from an entity under common control. At the period end, the union was owed £78,260 (2018: £39,172) from an entity under common control.

ASSOCIATION OF LOCAL COUNCIL CLERKS
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

| | 2019 | | 2018 | |
|---------------------------------|--------------|---------------|--------------|---------------|
| | £ | £ | £ | £ |
| Subscriptions | | 47,554 | | 38,799 |
| Cost of sales | | | | <u>4,050</u> |
| Employment officer support fees | | <u>3,906</u> | | |
| | | 43,648 | | 34,749 |
| GROSS SURPLUS | | | | |
| Other income | | | | <u>30,000</u> |
| Grants received | | <u>15,900</u> | | |
| | | 59,548 | | 64,749 |
| Expenditure | | | | |
| Telephone | 150 | | 600 | |
| Post and stationery | 68 | | 269 | |
| ESO travel costs | 2,461 | | 3,543 | |
| Other travel costs | 889 | | - | |
| Licences and insurance | 1,224 | | 128 | |
| Training costs | - | | 900 | |
| Computer costs | 513 | | - | |
| Sundry expenses | - | | 33 | |
| Recharges | 52,600 | | 54,789 | |
| Election and professional fees | 68 | | 1,440 | |
| Auditors' remuneration | <u>2,400</u> | | <u>2,600</u> | |
| | | <u>60,373</u> | | <u>64,302</u> |
| | | (825) | | 447 |
| Finance costs | | | | <u>78</u> |
| Bank charges | | <u>163</u> | | |
| NET (DEFICIT)/SURPLUS | | <u>(988)</u> | | <u>369</u> |


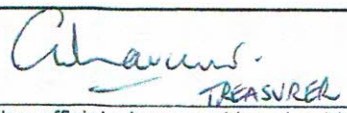
This page does not form part of the statutory financial statements



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your e signature here

| | | | |
|------------------------|---|-----------------------|--|
| Secretary's Signature: |  | Chairman's Signature: |  |
| | | | (or other official whose position should be) |
| Name: | Mrs L C Hedley | Name: | C L Thatcher |
| Date: | 16 April 2021 | Date: | 16 April 2021 |

Checklist

(see notes 88 to 89)

(please tick as appropriate)

| | | | |
|--|-----|-------------------------------------|--|
| Has the return of change of officers been completed? (see Page 2 and Note 12) | Yes | <input checked="" type="checkbox"/> | No |
| Has the list of officers in post been completed? (see Page 2 and Note 12) | Yes | <input checked="" type="checkbox"/> | No |
| Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95) | Yes | <input checked="" type="checkbox"/> | No |
| Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77) | Yes | <input checked="" type="checkbox"/> | No |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | | <input checked="" type="checkbox"/> No |

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 92)

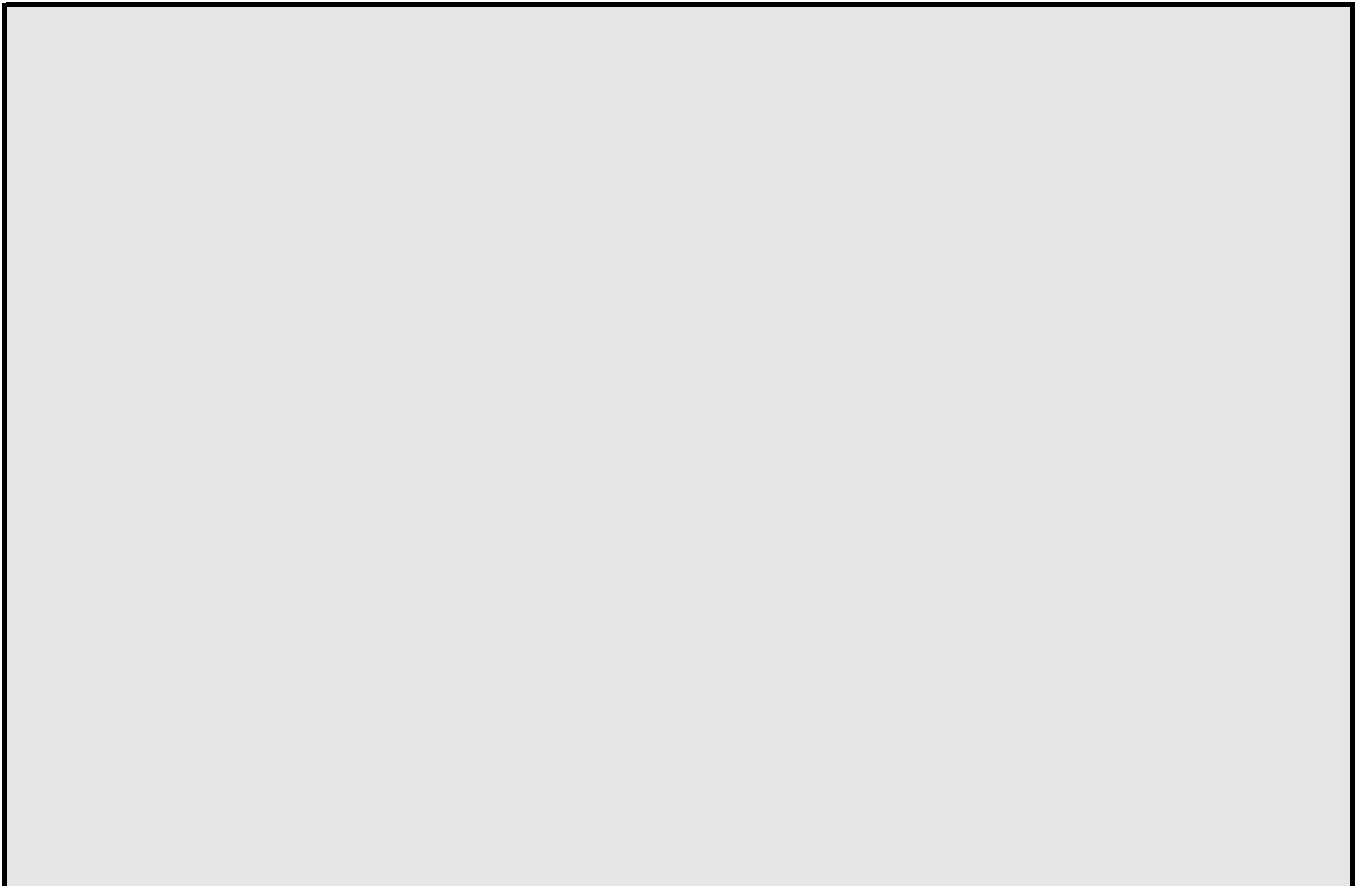
Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:


In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)



Signature(s) of auditor or auditors:


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

Name(s):

Profession(s) or Calling(s):

Address(es):

Postcode

Date

Contact name for inquiries and
telephone number:

Date: 16/10/2020

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

REGISTERED NUMBER: 1271T (England and Wales)

ASSOCIATION OF LOCAL COUNCIL CLERKS
REPORT OF THE NATIONAL COMMITTEE AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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

ASSOCIATION OF LOCAL COUNCIL CLERKS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

| | Page |
|--|-------------|
| Trade Union Information | 1 |
| Report of the National Committee | 2 |
| Report of the Independent Auditors | 4 |
| Statement of Income and Retained Earnings | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 |
| Detailed Income and Expenditure Account | 11 |

ASSOCIATION OF LOCAL COUNCIL CLERKS

REPORT OF THE NATIONAL COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2019

The officers present their report with the financial statements of the trade union for the year ended 31 December 2019.

OFFICERS

The officers shown below have held office during the whole of the period from 1 January 2019 to the date of this report.

Mrs L C Hedley
Mrs P J Heath
Mr L Thatcher
Ms L Sung
Mr M Lennon
Mrs T A Broughton
Ms S Roberts
Mr G Rippon
Ms L Jarrett
Mrs D Platt

Other changes in officers holding office are as follows:

Mr D Mears - appointed 21 November 2019

STATEMENT OF NATIONAL COMMITTEE'S RESPONSIBILITIES

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

Company law requires the directors 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 company 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 Companies Act 2006. 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 (as defined by Section 418 of the Companies Act 2006) 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

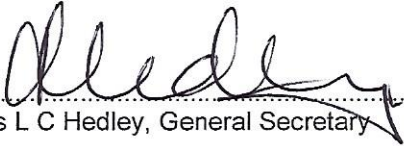
The auditors, Wallace Crooke, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ASSOCIATION OF LOCAL COUNCIL CLERKS

REPORT OF THE NATIONAL COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2019

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 BOARD:



.....
Mrs L C Hedley, General Secretary

Date: 16 oct 2020

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 (the 'company') for the year ended 31 December 2019 which comprise the Statement of Income and Retained Earnings, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its deficit for the year 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 Companies Act 2006.

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 of our report. We are independent of the company 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 other 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 trade 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 officers are responsible for the other information. The other information comprises the information in the Report of the National Committee, but does not include the financial statements and our Report of the Auditors thereon.

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 we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the National Committee for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the National Committee has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the trade union and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the National Committee.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 officer's 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 Committee.

Responsibilities of officers

As explained more fully in the Statement of Officer's Responsibilities set out on page two, the officers 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 control as the officers determine necessary to enable the preparation of 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 related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the trade union or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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 Report of the Auditors.

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

Use of our report

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



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

Date: 16/10/2020

Membership audit certificate

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

(See notes 97 to 103)

At the end of the reportign period proceding 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?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

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

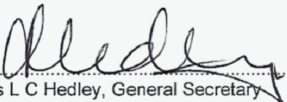
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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:

[Large greyed-out area for explanation]

| | |
|-------------|---|
| Signature |  |
| Name | Mrs L C Hedley, General Secretary |
| Office held | |
| Date | Date: 16 Oct 2020 |