

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Association of Local Authority Chief Executives (ALACE)		
Year ended:	31 December 2021		
List no:	421-451		
Head or Main Office address:	12 Woodland Drive		
	Watford		
	Hertfordshire		
Postcode	WD17 3BX		
Website address (if available)	alace.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Ian Miller		
Telephone Number:	07515 190917		
Contact name for queries regarding the completion of this return	Michel Saminaden		
Telephone Number:	07999 721253		
E-mail:	msaminaden@hotmail.com		

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

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

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
	329				329
Total	329				A 329

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

329

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

0

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
No changes of Officers			

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	----------

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes		No	X
-----	--	----	----------

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 and date elected
Tracey Lee	Chairman 30/6/2021
Dave Perry	Vice Chairman 30/6/2021
Ian Miller	Hon Secretary 30/6/2021
Michel Saminaden	Hon Treasurer 30/6/2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		125,132
From Members: Other income from members (specify)		
Additional Work		22,545
Contributions towards consultancy fees		750
Total other income from members		23,295
Total of all income from members		148,427
Investment income (as at page 12)		16
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		148,443
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		63,349
Administrative expenses (as at page 10)		43,327
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		106,676
Interfund Transfers OUT		
Surplus (deficit) for year		41,767
Amount of general fund at beginning of year		97,171
Amount of general fund at end of year		138,938

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	41,785
	41,785	Advisory Services	14,737
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify) Non members benefits	6,827
carried forward	41,785	Total (should agree with figure in General Fund)	63,349

(See notes 21 and 23)

Fund 4		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 5		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		

(See notes 21 and 23)

Fund 6		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 7		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		

(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	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		Total	

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party	
Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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	[REDACTED]
Auditors' fees	2,160
Legal and Professional fees	-11,419
Occupancy costs	
Stationery, printing, postage, telephone, etc.	20
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Branch contributions	2,145
Administrative support	41,571
Accountancy	5,000
Insurances	933
Website development & hosting	2,400
Bank charges	316
Stripe fees	198
Other Outgoings	
Taxation	3
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	43,327
Charged to: General Fund (Page 3)	43,327
Total	43,327

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions £	Other Benefits		£
	£	£		£	Description	

Analysis of investment income

(see notes 47 and 48)

	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			16
Other investment income (specify)			
			16
Total investment income			16
Credited to:			
General Fund (Page 3)			16
Political Fund			
Total Investment Funds			16

Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
4,065	Sundry debtors		14,734
128,265	Cash at bank and in hand		142,703
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
132,330	Total of other assets		157,437
132,330		Total assets	157,437
97,171	General fund (page 3)		138,938
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
45	Taxation		3
35,114	Accrued expenses		18,496
£132,330		Total liabilities	18,499
		Total assets	157,437

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						
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)		
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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

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 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	148,427		148,427
From Investments	16		16
Other Income (including increases by revaluation of assets)			
Total Income	148,443		148,443
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	106,676		106,676
Funds at beginning of year (including reserves)	97,171		97,171
Funds at end of year (including reserves)	138,938		138,938
Assets			
Fixed Assets			
Investment Assets			
Other Assets			157,437
Total Assets			157,437
Liabilities			
Total Liabilities			18,499
Net Assets (Total Assets less Total Liabilities)			138,938

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

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?	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

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.

Refer to enclosed financial statements

Accounting policies


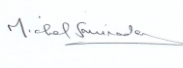
(see notes 84 and 85)

Refer to enclosed 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 electronic signature here

Hon Secretary's Signature:		Hon Treasurer's Signature:	
			(or other official whose position should be stated)
Name:	Ian Miller	Name:	Michel Saminaden
Date:	31 May 2022	Date:	27 May 2022

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	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	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:

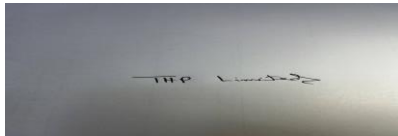
In our opinion the financial statements:

- 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)

Refer to enclosed financial statements

Signature(s) of auditor or auditors:



--	--

Name(s):

THP Limited

--	--

Profession(s) or Calling(s):

Chartered Accountants and Statutory Auditors

--	--

Address(es):

34-40 High Street

--	--

Wanstead

--	--

London

--	--

--	--

--	--

Postcode

E11 2RJ

--	--

Date

14 June 2022

--	--

Contact name for inquiries and telephone number:

Shahid Hameed - 020 8989 5147

--	--

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

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
INDEX TO THE FINANCIAL STATEMENTS

Page

2-3	Report of the Council
4-6	Auditors' Report to the Members
7	Income and Expenditure Account
8	Balance Sheet
9	Notes to the Accounts

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

The ALACE Council present their report and the accounts for the year ended 31 December

2021. ACTIVITY

The outturn figures for the year 2021 show that a surplus of £41,767 was made in the year. However, this does include repayment of £35,796 for legal advice and fees in respect of the judicial review being pursued against the Government's exit cap regulations. I have summarised below the main differences in expenditure and income from the previous year.

- Membership Subscriptions increased by nearly £7K
- Legal Costs reimbursement by HMG - net effect £34K increased income
- Secretarial Assistance reduced by £0.75K (Hon. Sec not taking the Honorarium due)
- Consultants Costs reduced by £12.7K
- Plymouth Contract included for full year - additional expenditure of £10.1K
- Payments by members for additional work reduced by £1.1K
- Reimbursements by Local Authorities reduced £2.25K

During 2021 there were 70 new joiners (47 annual subscribers and 23 two-year discounters). Of the 47 new members, 11 joined using our new online facility (STRIPE) and of the 23 two year members, 10 used the STRIPE facility. On the other hand, we also had 54 members who left during 2021 and 6 members who changed their subscription from full member to retired member.

In terms of expenditure, the consultants' costs continue to be one of our two major items (the Plymouth contract being the other). Although these costs have reduced, it is imperative that we keep them under tight control as they represent such a large proportion of our total expenditure.

RESULTS

The outturn figures for the year 2021 show that a surplus of £41,767 (2020: £840) was made in the year. The reserves stand at £138,938 on 31st December 2021 (2020: £97,171).

COUNCIL

The members of the Council during the year were as follows:

Tracey Lee (Chair)
David Perry (Vice Chair)
Ian Miller (Honorary Secretary)
Michel Saminaden (Honorary Treasurer)
Janet Waggott
Lee Harris
Sue Cuerden
Duncan Sharkey
Cath Shaw
Nicola Beach
Rachael Shimmin
Stephen Baker
Mark Williams
Cleland Sneddon
Scott Crudgington
Daljit Lally
Paul Martin
Jim Savege
Rob Thomas
Dan Swaine

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES

The members of the council are responsible for preparing accounts in accordance with applicable laws and regulations and for appointing an auditor to audit those accounts. Section 28 of The Trade Union and Labour Relations (Consolidation) Act 1992 requires that a trade union shall –

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection (a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.

Section 32 then provides that the Trade Union shall prepare an annual return, a form AR21, that contains the following accounts:

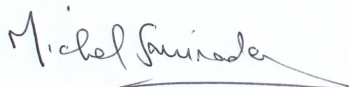
- (a)
 - (i) revenue accounts indicating the income and expenditure of the trade union for the period to which the return relates,
 - (ii) a balance sheet as at the end of that period, and
 - (iii) such other accounts as the Certification Officer may require, each of which must give a true and fair view of the matters to which it relates,
- (b) a copy of the report made by the auditor or auditors of the trade union on those accounts and such other documents relating to those accounts and such further particulars as the Certification Officer may require.

STATEMENT OF DISCLOSURES TO AUDITORS

So far as the Committee are aware, there is no relevant audit information of which the Trade Union's auditors are unaware, and each committee member has taken all the steps that he or she ought to have taken in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

APPROVAL

This Report was approved by the Council on 10 June 2022 and signed on its behalf.



M Saminaden
(Honorary Treasurer)

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)**

Opinion

We have audited the financial statements of the ALACE (The "Union") for the period ended 31 December 2021 which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including [FRS 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 Union's affairs as at 31 December 2021 and of its results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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*.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the union's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Council with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters to which the *Trade Union and Labour Relations (Consolidation) Act 1992* and the *Trade Union Reform and Employment Rights Act 1993* require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)

•we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Executive Council

As explained more fully in the Statement of the Executive Council's Responsibilities, the Executive Council is 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 Executive Council determines is 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 Executive Council is responsible for assessing the 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 members either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's 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.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Union through discussions with council members and other management, and from our commercial knowledge and experience of the sector in which the union operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the union, including the Trade Union and Labour Relations (Consolidation) Act 1992, UK accounting and taxation legislation, data protection, anti-bribery and employment law,;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)**

A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Union's members, as a body, in accordance with the provisions of the *Trade Union and Labour Relations (Consolidation) Act 1992*. Our audit work has been undertaken so that we might state to the Union's members 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 Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

THP Limited

THP Limited Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

Date: 14 June 2022

ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE) SUMMARY INCOME AND EXPENDITURE REVENUE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

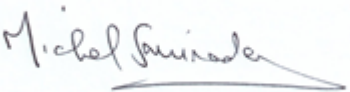
	2021	2020
	£	£
INCOME		
Subscriptions	135,823	133,863
Subscriptions re 2022	(10,690)	(15,658)
Interest	16	236
Sundry income	750	3,000
Add. Work	22,545	23,715
	148,443	145,156
EXPENDITURE		
Secretarial assistance	-	750
Accountancy assistance	5,000	5,000
Plymouth consultancy	41,571	31,429
Stripe costs	198	-
Consultant's fees and expenses	63,349	76,067
Solicitors/Professional fees	(11,419)	22,651
Scottish branch contribution	2,145	2,375
Room hire/conference expenses	-	215
Audit fee	2,160	2,160
Insurance	933	854
Taxation/fees	3	45
Website costs	2,400	2,322
Bank charges	316	268
Sundry expenses	20	180
	106,676	144,315
Surplus for the period	41,767	840

The notes form part of these financial statements.

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
BALANCE SHEET
AT 31 DECEMBER 2021**

	2021	2020
	£	£
ASSETS		
Debtors	13,984	2,565
LA Contribution	750	1,500
Business tracker account	133,360	113,344
Current account	9,343	14,921
	<u>157,437</u>	<u>132,330</u>
LIABILITIES		
Creditors	16,339	32,999
Provision for audit fees	2,160	2,160
	<u>18,499</u>	<u>35,158</u>
NET ASSETS	<u>138,938</u>	<u>97,171</u>
RESERVES		
Accumulated fund	97,171	96,331
Surplus for the year	41,767	840
	<u>138,938</u>	<u>97,171</u>

The financial statements were approved by the Council on 10 June 2022 and signed on its behalf.



M Saminaden
Honorary Treasurer

The notes form part of these financial statements.

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. STATUTORY INFORMATION

ALACE is a trade union within the Trade Union and Employer Relations (Consolidation) Act 1992.

The presentation currency is Pound Sterling (£).

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".

3. ACCOUNTING POLICIES

Basis of preparing the financial statements and going concern

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

Income Recognition

Income is measured at the fair value of consideration received or receivable, net of any discounts.

Subscription income is recognised in the period to which it relates and income received in advance is deferred on the balance sheet at year end.

All other income is recognised on a receivable basis.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as accrued expenses.

Provisions for liabilities

Provisions are recognised when there is a legal or constructive present obligation as a result of a past event, it is probable that the trade union will be required to settle that obligation and, a reliable estimate can be made of the amount of the obligation.

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:

[Redacted area for explanation]

Signature	
Name	Michel Saminaden
Office held	Honorary Treasurer
Date	27/05/2022