

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:	East of England Local Government Association		
Year ended:	31st March 2022		
List No:	256E		
Head or Main Office:	West Suffolk House		
	Western Way		
	Bury St Edmunds		
	Suffolk		
Postcode	IP33 3YU		
Website address (if available)	www.eelga.gov.uk/		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
General Secretary:	Cheryl Davenport		
Contact name for queries regarding the completion of this return:	Sebastian Reeves		
Telephone Number:	01284 758310		
E-mail:	sebastian.reeves@eelga.gov.uk		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 1093602

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

For Employers' Associations based in England and Wales: returns@certoffice.org

For Employers' Associations based in Scotland: ymw@tcyoung.co.uk

Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11i
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

Return of Members

(see note 9)

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
50				50

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
Head of Employers Services		Alison Thompson	17 October 2021
Marketing and Communications Officer	Annie Richardson		07 November 2021
HR Advisor (Transformation)		Carly Barker	08 March 2022
Office Administrator		Julie Taylor-Poole	01 February 2022
Office Administrator (Secondment to Policy Officer)	Cath Mobbs (secondment)		20 December 2021
Office Administrator		Latif Shariat	08 March 2022
Head of Policy and Programme	Roy Elmer		24 October 2021

Officers in post

(see note 10)

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

Name of Officer	Position held
Cheryl Davenport	Managing Director
Michelle Kirk	Director
Lucy Ashwell	Head of Corporate Business Management
Adam Thorp	Head of Policy and Programmes
Joseph Winter	Head of Business Development, Communications and Marketing
Alison Thompson	Head of Regional Employers
Sarah Golding	Executive Assistant
Hilary Jarrett-Firat	HR Advisor
Jayne Cole	Events Manager
Julie Taylor-Poole	Office Administrator
Sebastian Reeves	Talent Bank and Finance Manager
Latif Shariat	Office Administrator
Mathew Stewart	Policy and Programme Manager
Catherine Mobbs	Policy Officer
Emma Grant	Senior HR Consultant
Julie Cooke	Senior HR Consultant
Carly Barker	HR Advisor
Malgorzata Strona	Head of Statagic Migration Partnership
Louise Gooch	Manager for Wellbeing & Work for Refugee Integration Project
Rachel Heathcock	Project Manager Equity and Equality in Health
Helen Hancock	Policy Officer (UASC)
Kate O'Driscoll	Senior Policy Officer (Secondment)
Humeira Yaqub	Policy Officer (Afghan Scheme)
Gemma Field	Employer Liaison Officer Wellbeing & Work for Refugee Integration
Clare Hedges	Policy Officer (Strategic Migration Partnership)
Gill Searle	AMIF Project Officer & Regional ESOL Lead
Karen Lowes	Finance Officer
Justin Leung	Hong Kong Welcome Hub Administrator
Yasser Rezvani	Office Administrator

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
664,634	From Members	Subscriptions, levies, etc	673,212	673,212
	Investment income	Interest and dividends (gross)		
1,750		Bank interest (gross)	161	161
		Other (specify)		
		Total Investment Income	161	161
	Other Income	Rents received		
		Insurance commission		
1,717,562		Consultancy fees	1,520,982	1,520,982
		Publications/Seminars		
		Miscellaneous receipts (specify)		
1,528,236		Grants and Project Support	1,434,638	1,434,638
140,024		Other income	54,361	54,361
35,398		Hosting fees	41,662	41,662
		Pension deficit charge	100,000	100,000
		Total of other income		3,151,643
4,087,604		Total income		3,825,016
	Interfund Transfers IN			
	Expenditure			
1,292,777	Administrative expenses	Remuneration and expenses of staff	1,477,207	1,477,207
49,822		Occupancy costs	49,857	49,857
444		Printing, Stationery, Post	877	877
3,707		Telephones	3,958	3,958
9,931		Legal and Professional fees	49,976	49,976
		Miscellaneous (specify)		
6,420		Office Publications	4,226	4,226
24,312		IT Costs	28,603	28,603
15,554		Insurance	15,861	15,861
767,717		Miscellaneous expenses	811,259	811,259
		Pension deficit payment	100,000	100,000
		Total of Admin expenses		2,541,824
	Other Charges	Bank charges	247	247
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
2,589		Conference and meeting fees	15,618	15,618
		Expenses		
		Miscellaneous (specify)		
1,428,608		Training and Consultancy	1,080,937	1,080,937
412,948		Project Costs	289,780	289,780
119,000		Other Finance Costs	146,000	146,000
1,877,000		Pension Scheme losses/(gains)	-2,508,000	-2,508,000
		Total of other charges		-975,418
		Taxation		
6,011,068		Total expenditure		1,566,406
	Interfund Transfers OUT			
-1,923,464		Surplus/Deficit for year		2,258,610
-2,903,039		Amount of fund at beginning of year		-4,826,503
-4,826,503		Amount of fund at end of year		-2,567,893

(see notes 17 to 18)

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(see notes 17 to 18)

Account 5		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
		Total Income	
Interfund Transfers IN			
Expenditure			
	Administrative expenses		
	Other expenditure (specify)		
		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)	

(see notes 17 to 18)

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Balance Sheet as at [31 March 2022]

(see notes 19 and 20)

Previous Year		£	£
	Fixed Assets (as at Page 8)		
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
	Unquoted (Market value £) as at Page 9		
	Total Investments		
	Other Assets		
507,982	Sundry debtors	814,725	814,725
2,720,935	Cash at bank and in hand	2,607,452	2,607,452
	Stocks of goods		
	Others (specify)		
2,780,059	Total of other assets	3,422,177	3,422,177
	Total Assets		3,422,177
-4,826,503	Revenue Account/ General Fund	-2,567,893	
	Revaluation Reserve		
	Liabilities		
18,092	Loans	18,092	
95,837	Tax payable	113,633	
339,883	Sundry creditors	133,036	
397,608	Accrued expenses	669,309	
7,204,000	Pension Scheme Liabilities	5,056,000	
5,683,098	Total Liabilities		5,990,070
2,780,059	Total Assets		3,422,177

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period		14,324		14,324
Additions during period				
Less: Disposals				
Less: Depreciation		-14,324		-14,324
Total to end of period				
Book Amount at end of period				
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets				

Analysis of Investments

(see note 22)

Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (to be specified)	
	Total Quoted (as Balance Sheet)	
	Market Value of Quoted Investments	
Unquoted	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Total Unquoted (as Balance Sheet)	
	Market Value of Unquoted Investments	

* Market value of investments to be stated where these are different from the figures quoted in the balance sheet

Analysis of investment income (Controlling interests)

(see note 23)

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

Yes

No

x

If Yes name the relevant companies:

Company name

Company registration number (if not registered in England & Wales, state where registered)

Incorporated Employers' Associations

Are the shares which are controlled by the association registered in the association's name

Yes

No

If NO, please state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Unincorporated Employers' Associations

Are the shares which are controlled by the association registered in the names of the association's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the association are registered.

Company name

Names of shareholders

Summary Sheet

(see notes 24 to 33)

		All Funds	Total Funds
		£	£
Income			
From Members		673,212	673,212
From Investments		161	161
Other Income (including increases by revaluation of assets)		3,151,643	3,151,643
	Total Income	3,825,016	3,825,016
Expenditure			
(including decreases by revaluation of assets)			
	Total Expenditure	1,566,406	1,566,406
Funds at beginning of year			
(including reserves)		-4,826,503	-4,826,503
Funds at end of year			
(including reserves)		-2,567,893	-2,567,893
ASSETS			
	Fixed Assets		
	Investment Assets		
	Other Assets		3,422,177
	Total Assets		3,422,177
Liabilities			
	Total Liabilities		5,990,070
Net Assets (Total Assets less Total Liabilities)			-2,567,893

Summary Sheet

(see notes 24 to 33)

		All 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)			

Notes to the accounts

(see note 34)

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

See attached accounts.

Accounting policies

(see notes 35 & 36)



See attached accounts.

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Cheryl Davenport - Managing Director	Name:	Linda Haysey - Chair
Date:	30th August 2022	Date:	30th August 2022

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	No	

Checklist for auditor's report

(see notes 41 to 44)

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 relate? (See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

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 43)

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)

See attached accounts.

Signature(s) of auditor or auditors:

Whitings LLP

Name(s):

Whitings LLP

Profession(s) or Calling(s):

Statutory Auditor

Address(es)

Greenwood House
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Date:

30th August 2022

Contact name for enquiries and telephone number:

J King
01284 752313

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



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EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Year Ended 31st March 2022

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

ASSOCIATION INFORMATION

Management Committee

Voting Members:

Cllr L Haysey (Chairman) (Con)
Cllr M Hicks (Vice Chair) (Con)
Cllr A Waters (Lab)
Cllr J Lodge (Ind)
Cllr S Robinson (Lib)
Cllr K Bentley (Con)

Non-Voting Members:

Cllr B Rudkin (Chair of LGEP) (Lab)
Mayor D Hodgson (Chair of IOPC)
Mr O Mapley (Lead Chief Executive)

Officers:

Cheryl Davenport (Managing Director)

Principal Office

West Suffolk House
Western Way
Bury St Edmunds
Suffolk
IP33 3YU

Auditors

Whitings LLP
Greenwood House
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES
For the Year Ended 31st March 2022

The Management Committee are required to prepare financial statements in accordance with applicable law and regulations for each financial year which give a true and fair view of the state of the affairs of the Association and of the surplus or deficit for that year. In preparing those financial statements, the Management Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

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

In so far as the Management Committee are aware:

- There is no relevant information of which the Association's auditor is unaware; and
- The Management Committee have taken all steps they ought to have taken to make themselves aware of any audit information and to ensure that the Association's auditors are aware of that information.

Signed on behalf of the Management Committee.


C Davenport

Date: 14 June 2022

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
For the Year Ended 31st March 2022

Opinion on Financial Statements

We have audited the financial statements of the East of England Local Government Association for the year ended 31 March 2022 which comprise the Revenue Statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 March 2022 and of its result for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Management Committees' 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 Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Matters on Which we are Required to Report by Exception

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

- a satisfactory system of control over transactions has not been maintained; or
- the association has not kept proper accounting records; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we need for our audit.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION (continued)
For the Year Ended 31st March 2022

Respective Responsibilities of the Management Committee

As explained more fully in the Statement of Management Committee Responsibilities, set out on page 1, the Management Committee are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Management Committee determine 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 Management Committee are responsible for assessing the Association'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 Management Committee either intend to liquidate the Association 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 an Auditors' 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 the 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

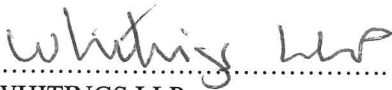
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION (continued)
For the Year Ended 31st March 2022

Use of our report

This report is made solely to the Association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association'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 Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 14 June 2022



WHITINGS LLP
Chartered Accountants and Statutory Auditor
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

BALANCE SHEET
At 31st March 2022

	Note	2022 £	£	2021 £	£
Fixed Assets					
Tangible Assets	4		-		-
Current Assets					
Debtors	5	814,725		507,982	
Cash at Bank and in Hand		<u>2,607,452</u>		<u>2,720,935</u>	
		<u>3,422,177</u>		<u>3,228,917</u>	
Creditors: Amounts Falling due Within One Year	6	<u>(934,070)</u>		<u>(851,420)</u>	
Net current Assets			2,488,107		2,377,497
Total Assets Less Current Liabilities			<u>2,488,107</u>		<u>2,377,497</u>
Net Assets Excluding Pension Scheme Liabilities			<u>2,488,107</u>		<u>2,377,497</u>
Defined Benefit Pension Scheme Liability	8	(5,056,000)		(7,204,000)	
Net Deficit Including Pension Scheme Liabilities			<u>(2,567,893)</u>		<u>(4,826,503)</u>
Representing:					
Members Funds - Deficit	7		<u>(2,567,893)</u>		<u>(4,826,503)</u>

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


C Davenport

Date: 14 June 2022

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

LOCAL GOVERNMENT ASSOCIATION REVENUE ACCOUNT

For the Year Ended 31st March 2022

	2022	2021
	£	£
Income		
Local Authority Subscriptions	673,212	664,634
Commercial Services	148,662	51,139
NHS Projects	44,548	-
Talent Bank	1,327,772	1,666,423
Productivity Programme Income	-	-
Support Services	-	-
Interest	161	1,750
Staff Income	51,032	139,525
Hosting Fees	41,665	35,398
Net Zero Regions Pilot	8,400	-
ELAINE project	176	303
Parallel Lives	-	19,285
Brexit and Covid Recovery fund	-	150,000
Transport East	250,578	291,762
Pension Deficit Charge	100,000	-
	<hr/> 2,646,206	<hr/> 3,020,219
Expenditure		
Accommodation Costs	114,359	100,907
Staff Costs	1,045,772	977,748
Pension Deficit Charge	100,000	-
Regional Operations	4,226	6,420
Commercial Services	85,006	67,956
NHS Projects	44,610	-
Talent Bank	1,011,549	1,367,631
Productivity Programme	-	-
Support Services	15,064	2,563
Other Finance Costs - Pension Scheme	117,443	98,465
Active Citizens Together Expenditure	-	-
Net Zero Regions Pilot	8,400	-
ELAINE project	176	303
Parallel Lives	-	19,285
Brexit and Covid Recovery fund	28,000	142,408
Transport East	250,579	251,418
	<hr/> 2,825,184	<hr/> 3,035,104
Surplus / (deficit) for year	<hr/> (178,978)	<hr/> (14,885)
Actuarial gains/(losses) on pension plan	2,508,000	(1,877,000)
Total comprehensive surplus/(deficit) for year	<hr/> 2,329,022	<hr/> (1,891,885)

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

HOSTED PROJECTS REVENUE ACCOUNT
For the Year Ended 31st March 2022

	2022 £	2021 £
Income		
Home Office Enabling Grant	145,898	120,956
Home Office ESOL Grant	21,793	24,527
Home Office Syrian Resettlement Programme	29,362	35,147
Home Office UASC Grant	49,209	44,901
EU funded project	833,570	841,354
The Bell Foundation	18,861	-
Hong Kong HUB	40,640	-
Afghan Resettlement	36,147	-
Other Income	3,329	500
	<u>1,178,809</u>	<u>1,067,385</u>
Expenditure		
Staff Costs	406,490	302,004
ESOL Project Costs	11,025	9,489
Travel and Subsistence	604	605
Other Finance Costs - Pension Scheme	28,557	20,535
Miscellaneous Expenses	104,905	68,473
EU funded project professional fees	681,486	680,674
EU funded project office recharge	16,156	17,184
	<u>1,249,223</u>	<u>1,098,964</u>
(Deficit)/Surplus for the year	<u><u>(70,414)</u></u>	<u><u>(31,579)</u></u>

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2022

1. General Information

The East of England LGA is a politically-led, cross party organisation which works on behalf of the 50 local councils in the East of England to harness their collective strength to shape and serve their communities and localities.

2. Accounting Policies

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable UK accounting standards.

b. Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Association will continue to operate for the foreseeable future. Under the Constitution each member undertakes jointly to underwrite the liabilities of the Association.

c. Tangible Fixed Assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	-	3 to 4 years straight line method
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d. Pension

The Association contributes to the Cambridgeshire County Council Pension Fund, which is a Defined Benefit Scheme. Employer contributions are charged to the Revenue accounts so as to spread the costs over the employees' working lives.

The cost of the defined benefit pension plan is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 8.

e. Income

Subscription income is recognised in the year to which the subscriptions relate. Income from training, consultancy and conferences is recognised in the period the service is provided.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2022

f. Grant Income

Grants of a revenue nature are credited to income in the period to which they relate. Where not all of the conditions attaching to grants have been fulfilled at the Balance Sheet date, income is deferred. Contributions towards capital expenditure are deducted from the cost of the assets to which they relate.

g. Financial Instruments

The Association only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Revenue Account.

Financial assets cease to be recognised only when the contractual rights to the cash flows expire, or when substantially all the risks and rewards of ownership are transferred to another entity.

Financial liabilities cease to be recognised when and only when the Association's obligations are discharged, cancelled or they expire.

h. Operating Leases

Rentals paid under operating leases are charged to the Revenue Account on a straight line basis over the lease term.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2022

3. Employees

The average monthly number of persons employed by the Association during the year was:

2022	2021
Number	Number
<u>25</u>	<u>22</u>

4. Fixed Assets

Fixed assets comprised office equipment which was fully depreciated in the 2016/17 accounts, and as such is not shown in the balance sheet or this note.

5. Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade Debtors	667,626	472,085
Prepayments and Accrued Income	147,099	35,897
	<u>814,725</u>	<u>507,982</u>

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2022

6. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Loans	18,092	18,092
Trade Creditors	110,194	322,122
Other Taxation and Social Security	113,633	95,837
Other Creditors	22,842	17,761
Accruals and Deferred Income	669,309	397,608
	934,070	851,420

Loans were provided by the members of the Association and are being repaid following the sale of land and buildings.

7. Members' Funds

	Balance at 1 April 2021 £	Surplus / (deficit) £	Gains / (Losses) £	Balance at 31 March 2022 £
Local Government Association	2,341,192	110,610	-	2,451,802
Defined Benefit Pension Scheme	(7,204,000)	(360,000)	2,508,000	(5,056,000)
	(4,862,808)	(249,390)	2,508,000	(2,604,198)
Hosted Projects	36,305	-	-	36,305
	(4,826,503)	(249,390)	2,508,000	(2,567,893)

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2022

8. Pension Scheme

Defined benefit scheme

The Association participates in the Local Government Pension Scheme, a funded defined benefit pension scheme, administered by Cambridgeshire County Council.

A comprehensive actuarial valuation of the Association pension scheme, using the projected unit credit method, was carried out at 31 March 2022 by Hymans Robertson LLP, independent consulting actuaries.

Adjustments to the valuation at that date have been made based on the following assumptions:

	2022	2021
Expected rate of salary increases	3.70%	3.35%
Expected rate of increase of pensions in payment	3.20%	2.85%
Discount rate	2.70%	2.00%

The mortality assumptions used were as follows:

	2022	2021
	Years	Years
Longevity at age 65 for current pensioners		
- Men	22.0	22.2
- Women	24.2	24.4
Longevity at age 65 for future pensioners		
- Men	22.9	23.2
- Women	26.0	26.2

Reconciliation of the scheme assets and liabilities

	Assets	Liabilities	Total
	£	£	£
At 1 April 2021	16,009,000	(23,213,000)	(7,204,000)
Current Service Cost	-	(464,000)	(464,000)
Interest Income / (Expense)	318,000	(464,000)	(146,000)
Employee Contributions	75,000	(75,000)	-
Benefits Paid	(486,000)	486,000	-
Employer Contributions	250,000	-	250,000
Remeasurement gains / (losses)			
- Actuarial losses	-	1,595,000	1,595,000
- Return on plan assets excluding interest income	913,000		913,000
At 31 March 2022	17,079,000	(22,135,000)	(5,056,000)

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2022

8. Pension Scheme (continued)

Total cost recognised as an expense:

	2022	2021
	£	£
Current service cost	464,000	286,000
Net Interest Expense	146,000	119,000
Total cost recognised as an expense:	610,000	405,000

No amounts (2021: nil) were included in the cost of assets.

The major categories of scheme assets as a percentage of total scheme Assets were as follows:

	2022	2021
Equity Instruments	68%	69%
Bonds	16%	15%
Property	15%	15%
Cash	1%	1%

The plan assets do not include any of the Association's financial instruments nor is any property occupied by any Association entity.

The return on the plan assets was:

	2022	2021
	£	£
Interest Income	318,000	298,000
Return on plan assets less interest income	913,000	2,846,000
Total return on plan assets:	1,231,000	3,144,000

The Association expects to contribute £169,000 to the defined benefit pension scheme in the period to 31 March 2023.

9. Related Party Transactions

Subscription income is wholly attributable to members and subscribing partners. The income from training and consultancy services is derived principally from members.