### Form AR27

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

### **Annual Return for an Employers' Association**

Name of Employers' Association:	Improvement & Development Agency for Local Government
Year ended:	31 March 2022
List No:	
Head or Main Office:	18 Smith Square
	London
	Postcode SW1P 3HZ
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)
General Secretary:	Naomi Cooke
Contact name for queries regarding	Amy Edmeades
Telephone Number:	0207 664 3276
E-mail:	Amy.Edmeades@local.gov.uk

#### Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 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 wates: returns@certonice.org

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

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## **Return of Members**

(see note 9)

	Number of	members at the en	d of the year	
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
16	2			18

## **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

### 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 Cllr Sian Timoney (Luton, S East) Chair Cllr Roger Phillips (Herefordshire, W Mids) Vice Chair Cllr John Fuller OBE (South Norfolk, East of England) Member Cllr Joanne Laban (LB Enfield, London) Member Cllr Richard Wenham (Central Beds, East of England) Member Cllr Simon Blackburn (Blackpool, N West) Member Cllr Sharon Taylor OBE (Stevenage, East of England) Member Cllr Keith House (Eastleigh / Hampshire, S East) Member Cllr Goronwy Edwards (Conwy, Wales) Member Cllr Philippa Marsden (Caerphilly) Member Cllr John Hussey (Belfast City) Member Sub: Cllr Hilary Carrick (Cumbria, N West) Member Sub: Cllr Oonagh Moulton (LB Merton, London) Member Sub: Cllr Richard Watts (LB Islington, London) Member Sub: Cllr Adam Paynter (Cornwall, S West) Member Sub: Cllr Doug McMurdo (Bedford, East of England) Member Sub: Cllr Maureen Webber (Rhondda Cynon Taff) Member Sub: Cllr Valerie Harte (Newry, Mourne & Down) Member Vacant Member

#### Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
	From Members	Subscriptions, levies, etc		
		1677 WO 67		
	Investment income	Interest and dividends (gross)		
		Bank interest (gross)		
		Other (specify)		
		Total Investment Income		
		1000 CO		
	Other Income	Rents received		
		Insurance commission		
		Consultancy fees	40,655	40,65
	1	Publications/Seminars	12,750	12,75
		Miscellaneous receipts (specify)		,
		DLUC Grant	603,597	603,59
	24 may 1 may	WLGA Grant	108,000	108,00
			The second secon	
		Royalties	5,111	5,11
	The same of the sa			
		Total of other income		770,11
		Total income		770,11
	F-17-11	Interfund Transfers IN		
	Expenditure			
	Administrative expenses	Remuneration and expenses of staff	753,741	753,74
		Occupancy costs		
		Printing, Stationery, Post	60	6
		Telephones	00	
		5 - C - C - C - C - C - C - C - C - C -	0.470	0.47
		Legal and Professional fees	9,170	9,17
		Miscellaneous (specify)		
		Computer Costs	42	4
		Books, Journals, Newspapers	306	30
		Total of Admin expenses		763,31
		resard: Manini expended		700,01
	Other Charges	Bank charges		
	Other Charges			
		Depreciation		
		Sums written off	32	3
		Affiliation fees		
		Donations		
		Conference and meeting fees	5,227	5,22
		Expenses		-,
		Miscellaneous (specify)		
		Audit Fees	4.505	4.50
		Addit Fees	1,535	1,53
	* 1 = 2 = 20 =			
		Total of other charges		6,79
		Taxation		
		Total expenditure		770,11
		Interfund Transfers OUT		
	En and the second secon	Surplus/Deficit for year	Г	
			-	222.5=
		Amount of fund at beginning of year		-229,952
		Amount of fund at end of year		-229,952

#### Accounts other than Revenue Account/General Fund

(see notes	17	to	18	
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Account 2	Account 2		
Name of account:	Improvement and Development Agency	£	£
Income			
	From members		
	Investment income		
	Other Income (specify) Government grants Subscriptions Services recharged	34,015,403 1,472,000 4,610,000	
	Other income  Actuarial gain/(loss) recognised in respect of the pension fund	4,283,484	
	Actualia galil/loss/recognised in respect of the pension fund	26,193,000 70,573,887	70,573,887
		Total Income	70,573,887
	Interfund Transfers IN		70,070,00
Expenditure	Administrative expenses	45,444,887	45,444,887
	Other expenditure (specify)	45,444,007	43,444,007
		Total Expenditure	45,444,887
	Interfund Transfers OUT	urplus (Deficit) for the year	25,129,000
		of fund at beginning of year	-44,448,048
	Amount of fund at the end	of year (as Balance Sheet)	-19,319,048

Account 3		Fu	nd 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	2	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	·

#### Accounts other than Revenue Account/General Fund

	(see notes	17 to 18)	
Account 4			Fund Account
lame of account:		£	£
ncome			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
xpenditure			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
	Interfund Transfers OUT		
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
	An	nount of fund at the end of year (as Balance Sheet)	

Account 5		Fu	nd Account
Name of account:		£	£
Income			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
	Interfund Transfers IN		
xpenditure			
Apenditure	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)	

# Accounts other than Revenue Account/General Fund (see notes 17 to 18)

Account 6				Fund Account
Name of account:			£	£
Income				
	From members			
	Investment income			
	Other income (specify)			
			Total Income	
	Interfund Transfers IN		Total income	
	interfully Transfers IIV		L	
Expenditure				
Expenditure	Administrative expenses			
	Other expenditure (specify)			
		Total	Expenditure	
	Interfund Transfers OUT			
		Surplus (Defic	it) for the year	
		Amount of fund at beg	-	
	¥ 900 - 984 S			
	Amount of	fund at the end of year (as B	alance Sheet)	

Account 7		F	und Account
Name of account:		£	£
ncome	From members Investment income Other income (specify)		
	Interfund Transfers IN	Total Income	
xpenditure	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)	

### 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		7,908,00
	Total Investments	7,908,000	7,908,00
	Other Assets		
	Sundry debtors	8,722,000	8,722,00
	Cash at bank and in hand	9,000	9,00
	Stocks of goods		
	Others (specify)		
	Intangible Assets	1,000	
	Loans to Group Companies	16,000,000	
	Total of other assets	24,732,000	24,732,00
		Total Assets	32,640,00
-229,952	Revenue Account/ General Fund	-229,952	
-44,448,048	Improvement and Development Agency	-19,319,048	
	Revaluation Reserve		
	Liabilities		
	Short Term Creditors	-9,953,000	
	Long Term Creditors	-70,000	
	Pension fund deficit	-41,916,000	
	Restructuring Provision	-250,000	
		230,000	
		Total Liabilities	-52,189,00
		Total Assets	32,640,000

## **Fixed Assets account**

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				4
At start of period				
Additions during period				
Less: Disposals				
Less: Depreciation				
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)

	(See Hote 22)	
Quoted		Other Funds
	British Government & British Government Guaranteed Securities	
	Dritish Manisias I and Osanto Osantiis	
	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	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted investments (to be specified)	
	Short Term Surplus Cash Balances	7,908,000
	Total Unquoted (as Balance Sheet)	7,908,000
	Market Value of Unquoted Investments	

<sup>\*</sup> 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, ha interest in any limited company?				No	
If Yes name the relevant compa	nnies:					L
Company name		Company registra England & Wales				in
	Incorporated Employers	' Associations				
Are the shares which are cont association's name	LAre the shares which are controlled by the association registered in association's name				No	
If NO, please state the names o controlled by the association are	f the persons in whom the shares registered.					
Company name		Names of shareh	olders			
	Unincorporated Employer	s' Associations				
the association's trustees?	rolled by the association registered in	the names of	Yes		No	
the association are registered.	If NO, state the names of the persons in whom the shares controlled by the association are registered.					
Company name		Names of shareholders				

Summary Sh		
(see notes 24 to		
	All Funds	Total Funds
Income		£
From Members		
From Investments		
Other Income (including increases by revaluation of assets)	71,344,000	71,344,000
Total Income	71,344,000	71,344,000
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	46,215,000	46,215,000
Funds at beginning of year (including reserves)	-44,678,000	-44,678,000
Funds at end of year (including reserves)	-19,549,000	-19,549,000
ASSETS		
	Fixed Assets	
	Investment Assets	7,908,000
	Other Assets	24,732,000
	Total Assets	32,640,000
Liabilities	Total Liabilities	52,189,000
Net Assets (Total Assets less Total Liabilities)		-19,549,000

Summary Sh	eet	
(see notes 24 to 3	33)	
	All Funds	Total Funds
	£	£
	~	~
Income		
From Members		
From Investments		
Other Income (including increases by revaluation of assets)		
Other meditie (including increases by revaluation of assets)		
Total Income		
Expenditure		
(including decreases by revaluation of assets)		
Total Expenditure		
		<u> </u>
Funds at beginning of year		
(including reserves)		
Funds at end of year (including reserves)		
(moduling received)		
ASSETS		
	Fixed Assets	
	Investment Assets	
	Other Assets	
	Total Assets	
Liabilities		
	Total Liabilities	
Not Accete (Total Accete loss Total Liebilities)		
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.

[ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [	돌아 빠른 시민들에서 들는 사람이 나를 다 하다니까 보는
[18] 전 시스트 등에 대한 경험 보다는 사는 이번 하면도 한국하는 보고 있습니다. 그런 [18] 그리고 하는 18] (18] 전 18] 전 18] (18] (18] (18] (18] (18] (18] (18]	
이 있는 것이 없는 그것, 얼마나 있다. 하는 것이 하나고 나는 맛이 되는 것이 없는 것이 없는 것이 없는 것이다.	
	열 내용되었다. 그 그 등로 그리고 얼마나 가게 하는 기업을
마이지는 아이를 모든 경우에 올라가 있는데 이 이후 남아난다. 이 2005 이번 이번 이번 이번 이번 이번 일 1000년 프로인터트로 보는 스타워스트로 프로	그렇게 하게 하고 있는 그 보지 않는 이 그 이 그렇게 되었다.
그런 마스트 환경을 교회하는 사람은 이 경기도 보게 하는 데 가는 모든 모든 이 등에 가는 그는 데 모든 가지를 가지 않는 그 등을 모든	
[PROBLEM CLEAN CROSS OF THE PROBLEM CROSS OF THE P	
나는 이 사람이 없다는 이번 사는 이번 사람이 되었다면 하는데 되었다면 하는데	
그리 사람이 아니는 이 많은 아니라는 것들이 가는 사람들이 있는데 그리는 사람이 들고 아무지 않는데 가장을 하는데 하는데 되었다.	
[12] 마트리스 :	
[2008년 12월 12일 전 12월 12월 12일 시민국의 교육 전 12일 시민국의 전 12일 시민국	
Herie 이 Territoria kriftierin ( ) 가는 사람이 되었다면 보고 있는 사람들이 되었다.	
[18] 가장 아무리는 물이 어떻게 할 것도 하다면 하나 되었다. 나는 그 사람들은 그는 그를 가는 사람들이 가득하다.	
[강 사고	
일이 아이는 이 남은 사람이 살아가는 아니라 나를 가는 것이 되었다. 그 아이는 그는 그를 모르는 것을 모르는 그리고 있을까? 얼굴하는	
[10] [10] [11] [12] [12] [13] [14] [14] [15] [15] [15] [15] [15] [15] [15] [15	
[14] 15] [14] [14] [15] [15] [15] [15] [15] [15] [15] [15	
조사이 하나 이 나는 등 이용이 되지 않는다면 하게 하는 사람들이 되는 사람들이 모든 이용 사람들이 모든 이용 사람들이 되었다면 모든 것이다.	
[ TO THE SECTION OF	
[2010 - 100 보다 [1980] HORELL TO MAN INCLUDE HORELT CONTROL (1982) (1982) 제 1982 (1982) 제 1982 (1982) 제 1982	
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[[[[[[] [[] [[] [[] [[] [[] [[] [[] [[]	
[ [ 20 ] - [ 10 ] -	
[2018] 12 : 10 : 10 : 10 : 10 : 10 : 10 : 10 :	
[1] [1] [1]	
[18] 다양하면 12 전에 보는 10 TREST 10 TREST 12 전에 되었다면 되었다. 그 바람이 모든 12 전에 다른데 10 전에 10	
[4] [4] [4] [4] [4] [4] [4] [4] [4] [4]	
[4] L 호스 이제가 제고있다. 이 시간에 다른 사람이 어떻게 모든 '해면 가게 되었다. 그 사람이 되었다. 전 보다는 '현지의 전기 가지 않는 것이다.	
[2] 그리고 10년 4일 하고 12년 20년 교육 전 40년 2월 5일 시간 사람들이 소개하고 10년 2년 2년 2월 2일 시간 사람들이 되었다.	
Topic Land Carlot (Carlot Lander) 그는	
[ ] ' [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [	
[일본 10] [전환 전투] 본 10 [전문소] 전 20 [전문 전투] 보고 10 [전투] 전 20 [전투] 전 20 [전투] 전 20 [전투] 전 20 [전투]	

# **Accounting policies**

(see notes 35 & 36)

## 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		Chairman's		
Signature:	Naomi Cooke	Signature:	Sarah Pickup	
			(or other official whose po	sition should be stated)
Name:	Naomi Cooke	Name:	Sarah Pickup	Deputy Chief Executive
Date:	05-Sep-22	Date:	05-Sep-22	

### Checklist

(see note 39)

(please enter 'X' as appropriate)

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

Yes - see 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.

Yes - see 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)

	PLEASE SEE AMACHOD
Signature(s) of auditor or auditors:	GR MM ON BEHME OF PICE LITTLEDAN CLP
Name(s):	ALASTAIR DUKE
Profession(s) or Calling(s):	
ir rolession(s) or calling(s).	ICAEW
Address(es)	LONDON E14 4410
Date:	8 septembe to en
Contact name for enquiries and telephone number:	120 7516 2200

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

# Independent Auditors' Report to the Members of the Improvement and Development Agency on the Financial Information contained in the Annual Return

We have audited the financial information in the attached annual return which shows a £nil surplus/deficit for the year ended 31 March 2022, which has been prepared under the accounting policies set out therein.

This report is made solely to the Organisation's members, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Organisation and the Organisation's member as a body, for our audit, for this report, or for the opinions we have formed.

#### Respective responsibilities of the treasurer and auditors

The treasurer is required to prepare the financial information in the annual return for each financial year which gives a true and fair view of the state of affairs of the Organisation and the surplus or deficit of the Organisation for the period. In preparing that information, the treasurer is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Consider whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial information; and
- Prepare the financial information on a going concern basis unless it is inappropriate to assume the Organisation will continue in existence

It is our responsibility to form an independent opinion, based on the audit, on the financial information in the annual return and report our opinion to you.

#### Basis of audit opinion

We conducted our audit in accordance with United Kingdom auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the officers in the preparation of the financial statements and of whether the accounting policies are appropriate to the Organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluation the over adequacy of the presentation of information in the annual return.

#### Opinion

In our opinion, the financial information in the return gives a true and fair view of the result of the Organisation for the year ended 31 March 2022 and have been prepared with the requirements of the sections 28,32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

Alastair Duke FCA

Senior Statutory Auditor

MA

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

8 September 2022