

Statement to members for period ended 31st December 2021

as required by section 32a of trade union and labour relations (consolidation) act 1992

Income and Expenditure

The total income of the union for the period was £45977 This amount included payments of £45977 in respect of membership income of the union. The union's total expenditure for the period was £23035.

Political Fund

There were no payments made or receipts from a political fund.

General Secretary Salary and Other benefits

The General Secretary was not paid any amount in respect of salary or benefits

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Auditor's report

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

Opinion We have audited the financial statements of Association of Local Council Clerks (the 'trade union') for the year ended 31 December 2021 which comprise the Statement of Income and Retained Earnings, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements: - give a true and fair view of the state of the trade union's affairs as at 31 December 2021 and of its deficit for the year then ended; - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and - have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the trade 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 other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern We have nothing to report in respect if the following matters in relation to which the ISAs (UK) require us to report to you where: - the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or - the officers' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the trade union's ability to continue to adopt the going concern basis for accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

This report is made solely to the trade union's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the trade union's members those matters we are required to state to them in a Report of the Auditors and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trade union and the trade union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr M P H Jones (Senior Statutory Auditor) for and on behalf of Wallace Crooke Chartered Accountants & Registered Auditors College House St. Leonards Close Bridgnorth Shropshire WV16 4EJ 25 August 2022