

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 2023				
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	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Cheryl Davenport				
Contact name for queries regarding the completion of this return:	Sebastian Reeves				
Telephone Number:	01284758310				
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 send the annual return to the following address stating the name of the union in subject:

returns@certoffice.org

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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
Project Administrator AMIF		Katie Chiu	13 March 2023
Finance Administrator		Marta Ruiz	25 October 2022
Training & Compliance Manager AMIF		Peter Broomfield	23 February 2023
Policy Officer Equity and Equality in Maternity	Tegan Liburd	Tegan Liburd	Started 29 June 2022 Left 31 March 2023
Regional Hong Kong Hub Coordinator - SMP		Annie Hunter	15 August 2022
Office Administrator	Cath Mobbs		14 July 2022
Policy Officer SMP	Clare Hedges		17 June 2022
Communications and Project Officer UKIC		Divine Bless	01 June 2022

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
Project Administrator AMIF	Fancy Cherono	Fancy Cherono	Started 24 January 2023 Left 27 March 2023
High Skills Employment Advisor AMIF		Ferzana Kusair	16 June 2022
Employer Liaison Officer	Gemma Field		09 June 2022
Office Administrator SMP	Juanita Murphy	Juanita Murphy	Started 01 November 2022 Left 23 February 2023

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
Joseph Winter	Head of Business Development, Marketing and Communications
Kate O'Driscoll	Policy and Programme Manager
Emma Grant	Senior HR Consultant
Hilary Jarrett-Friat	HR Advisor
Sebastian Reeves	Talent Bank and Finance Manager
Karen Lowes	WW4RI aka AMIF
Malgorzata Strona	Senior Manager - SMP
Rachel Heathcock	Project Manager Equity and Equality in Maternity, Neonatal and
Matthew Stewart	Policy and Programme manager
Louise Gooch	Manager, WW4RI
Helen Hancock	Senior Policy Officer
Julie Cooke	Senior HR Consultant
Sarah Golding	Executive assistant
Adam Thorp	Head of Policy and Programmes
Jayne Cole	Events Manager
Gillian Searl	Assistant Project Manager WW4RI
Alison Thompson	Head of Employer Services
Annie Hunter	Regional Hong Kong Hub Coordinator - SMP
Carly Barker	HR Advisor - Transformation
Divine Bless	Communications & Project Officer UKIC
Ferzana Kusair	High Skills Employment Advisor - AMIF
Humeira Yaqub	Senior Policy Officer
Julie Taylor-Poole	Talent Bank and Events Administrator
Justin Leung	Regional Hong Kong Welcome Hub Engagement Officer - SMP
Katie Chiu	Project Administrator AMIF
Marta Ruiz	Finance and Office Administrator
Peter Broomfield	Training & Compliance Manager AMIF
Yasser Rezvani	Regional ESOL Coordinator SMP

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
673,212	From Members	Subscriptions, levies, etc	729,092	729,092
	Investment income	Interest and dividends (gross)		
161		Bank interest (gross)	3,842	3,842
		Other (specify)		
		Total Investment Income	3,842	3,842
	Other Income	Rents received		
		Insurance commission		
1,520,982		Consultancy fees	1,260,250	1,260,250
		Publications/Seminars		
		Miscellaneous receipts (specify)		
1,434,634		Grants and special reports	1,858,832	1,858,832
54,361		Other income	61,306	61,306
41,665		Hosting fees	113,403	113,403
100,000		Pension deficit charge	100,000	100,000
		Total of other income		3,393,791
		Total income		4,126,725
		Interfund Transfers IN		
	Expenditure			
1,477,207	Administrative expenses	Remuneration and expenses of staff	1,685,051	1,685,051
49,857		Occupancy costs	62,748	62,748
877		Printing, Stationery, Post	973	973
3,958		Telephones	4,737	4,737
49,976		Legal and Professional fees	63,570	63,570
		Miscellaneous (specify)		
4,226		Office publication	8,018	8,018
28,603		IT costs	37,501	37,501
15,861		Insurance	16,761	16,761
811,259		Miscellaneous expenses	307,273	307,273
100,000		Pension deficit payment	100,000	100,000
		Total of Admin expenses		2,286,632
	Other Charges	Bank charges	290	290
		Depreciation		
		Sums written off		
		Affiliation fees		
		Donations		
15,618		Conference and meeting fees	37,283	37,283
		Expenses		
		Miscellaneous (specify)		
1,080,937		Training and consultancy	1,833,687	1,833,687
289,780		Project costs	503,984	503,984
146,000		Other finance costs		
-2,508,000		Pension scheme losses(gains)	-5,410,000	-5,410,000
		Total of other charges		-3,034,756
		Taxation		
		Total expenditure		-748,124
		Interfund Transfers OUT		
2,258,609		Surplus/Deficit for year		4,874,849
-4,826,502		Amount of fund at beginning of year		-2,567,893
-2,567,893		Amount of fund at end of year		2,306,956

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

Summary Sheet

(see notes 24 to 33)

	All Funds	Total Funds
		£
Income		
From Members	729,092	729,092
From Investments	3,842	3,842
Other Income (including increases by revaluation of assets)	3,393,791	3,393,791
Total Income	4,126,725	4,126,725
Expenditure (including decreases by revaluation of assets)		
Total Expenditure	-748,124	-748,124
Funds at beginning of year (including reserves)	-2,567,893	-2,567,893
Funds at end of year (including reserves)	2,306,956	2,306,956
ASSETS		
Fixed Assets		
Investment Assets		
Other Assets		3,270,182
Total Assets		3,270,182
Liabilities		
Total Liabilities		963,226
Net Assets (Total Assets less Total Liabilities)		2,306,956

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 documents

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	Name: Cllr Matthew Hicks - Chair
Date: 29th August 2023	Date: 29th August 2023

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:

29th August 2023

Contact name for enquiries and telephone number:

Jaimie 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.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Year Ended 31st March 2023

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

ASSOCIATION INFORMATION

Management Committee

Voting Members:

Cllr M Hicks (Chairman) (Con)

Cllr G Butland (Vice Chair and Chair of I&G) (Con)

Cllr A Waters (Lab)

Cllr J Lodge (Ind)

Cllr S Robinson (Lib)

Cllr K Bentley (Con)

Non-Voting Members:

Cllr R Wenham (Chair of LGEP) (Con)

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 2023

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: 26th July 2023

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
For the Year Ended 31st March 2023

Opinion on Financial Statements

We have audited the financial statements of the East of England Local Government Association for the year ended 31 March 2023 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 2023 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 2023

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 reviewing 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 2023

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: 26th July 2023

.....
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 2023

	Note	2023 £	£	2022 £	£
Fixed Assets					
Tangible Assets	4		-		-
Current Assets					
Debtors	5	383,600		814,725	
Cash at Bank and in Hand		<u>2,886,582</u>		<u>2,607,452</u>	
		<u>3,270,182</u>		<u>3,422,177</u>	
Creditors: Amounts Falling due Within One Year	6	<u>(963,226)</u>		<u>(934,070)</u>	
Net Current Assets			2,306,956		2,488,107
Total Assets Less Current Liabilities			<u>2,306,956</u>		<u>2,488,107</u>
Net Assets Excluding Pension Scheme Assets/(Liabilities)			<u>2,306,956</u>		<u>2,488,107</u>
Defined Benefit Pension Scheme Asset/(Liability)	8		-		(5,056,000)
Net Deficit Including Pension Scheme Assets/(Liabilities)			<u>2,306,956</u>		<u>(2,567,893)</u>
Representing:					
Members Funds - Surplus/(Deficit)	7		<u>2,306,956</u>		<u>(2,567,893)</u>

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

.....
C Davenport

Date: 26th July 2023

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

LOCAL GOVERNMENT ASSOCIATION REVENUE ACCOUNT

For the Year Ended 31st March 2023

	Note	2023 £	2022 £
Income			
Local Authority Subscriptions		729,092	673,212
Commercial Services		108,413	148,662
Talent Bank		1,074,987	1,327,772
Support Services		5,150	-
Interest		3,842	161
Staff Income		51,684	51,032
Hosting Fees		113,403	41,665
Net Zero Regions Pilot		18,334	8,400
Climate Agenda		16,538	-
ELAINE project		-	176
Pension Liability Contribution		100,000	100,000
NHS Projects		76,850	44,548
		<hr/>	<hr/>
		2,298,293	2,395,628
Expenditure			
Accommodation Costs		117,177	114,359
Staff Costs		1,183,076	1,045,772
Pension Liability Charge		100,000	100,000
Regional Operations		8,018	4,226
Commercial Services		50,455	85,006
Talent Bank		808,932	1,011,549
Support Services		36,081	15,064
Other Finance Costs - Pension Scheme		107,916	117,443
Net Zero Regions Pilot		18,334	8,400
Climate Agenda		16,538	-
ELAINE project		-	176
Brexit and Covid Recovery fund		50,000	28,000
NHS Projects		76,850	44,610
		<hr/>	<hr/>
		2,573,377	2,574,605
Surplus / (deficit) for year before funds held as nominee		<hr/>	<hr/>
		(275,084)	(178,977)
Funds held as nominee			
Transport East - Income		1,718	250,578
Transport East - Expenditure		(180,660)	(250,579)
Innovation Corridor - Income		163,984	-
Innovation Corridor - Expenditure		(163,984)	-
		<hr/>	<hr/>
Surplus/(deficit) for year including funds held as nominee		(454,026)	(178,978)
Actuarial gains/(losses) on pension plan	8	5,410,000	2,508,000
Total comprehensive surplus/(deficit) for year		<hr/>	<hr/>
		4,955,974	2,329,022

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

HOSTED PROJECTS REVENUE ACCOUNT
For the Year Ended 31st March 2023

	2023	2022
	£	£
Income		
Home Office Enabling Grant	184,778	145,898
Home Office ESOL Grant	14,879	21,793
Home Office Syrian Resettlement Programme	39,765	29,362
Home Office UASC Grant	54,727	49,209
EU funded project	1,205,458	833,570
The Bell Foundation	13,293	18,861
Hong Kong HUB	250,226	40,640
Afghan Resettlement	59,116	36,147
Other Income	4,472	3,329
	<hr/> <hr/> 1,826,714	<hr/> <hr/> 1,178,809
Expenditure		
Staff Costs	562,605	406,490
ESOL Project Costs	3,906	11,025
Travel and Subsistence	940	604
Other Finance Costs - Pension Scheme	32,084	28,557
Miscellaneous Expenses	279,259	104,905
EU funded project professional fees	1,008,786	681,486
EU funded project office recharge	20,259	16,156
	<hr/> <hr/> 1,907,839	<hr/> <hr/> 1,249,223
(Deficit)/Surplus for the year	<hr/> <hr/> (81,125)	<hr/> <hr/> (70,414)

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31st March 2023

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 2023

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 2023

3. Employees

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

2023 Number	2022 Number
31	25

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:	2023	2022
	£	£
Trade Debtors	375,513	667,626
Prepayments and Accrued Income	8,087	147,099
	383,600	814,725

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2023

6. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Loans	18,092	18,092
Trade Creditors	94,336	110,194
Other Taxation and Social Security	63,708	113,633
Other Creditors	23,079	22,842
Accruals and Deferred Income	764,011	669,309
	963,226	934,070

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 2022	Surplus / (deficit)	Gains / (Losses)	Balance at 31 March 2023
	£	£	£	£
Local Government Association	2,451,802	(181,151)	-	2,270,651
Defined Benefit Pension Scheme	(5,056,000)	(354,000)	5,410,000	-
	(2,604,198)	(535,151)	5,410,000	2,270,651
Hosted Projects	36,305	-	-	36,305
	(2,567,893)	(535,151)	5,410,000	2,306,956

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2023

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 2023 by Hymans Robertson LLP, independent consulting actuaries.

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

	2023	2022
Expected rate of salary increases	3.50%	3.70%
Expected rate of increase of pensions in payment	3.00%	3.20%
Discount rate	4.75%	2.70%

The mortality assumptions used were as follows:

	2023	2022
	Years	Years
Longevity at age 65 for current pensioners		
- Men	23.4	22.0
- Women	25.3	24.2
Longevity at age 65 for future pensioners		
- Men	23.8	22.9
- Women	26.2	26.0

Reconciliation of the scheme assets and liabilities

	Assets	Liabilities	Total
	£	£	£
At 1 April 2022	17,079,000	(22,135,000)	(5,056,000)
Current Service Cost	-	(493,000)	(493,000)
Interest Income / (Expense)	458,000	(598,000)	(140,000)
Employee Contributions	88,000	(88,000)	-
Benefits Paid	(554,000)	554,000	-
Employer Contributions	279,000	-	279,000
Remeasurement gains / (losses)			
- Actuarial gains / (losses)	294,000	6,135,000	6,429,000
- Return on plan assets excluding interest income	(880,000)	-	(880,000)
- Surplus not recognised	(139,000)	-	(139,000)
At 31 March 2023	16,625,000	(16,625,000)	-

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2023

8. Pension Scheme (continued)

The fair value of scheme assets above has been reduced by the surplus of £139,000 (2022 - £nil) which has not been recognised on the basis that the members cannot be reasonably certain that future economic benefits in the form of reduced contributions or a scheme refund will result.

Total cost recognised as an expense:

	2023	2022
	£	£
Current service cost	493,000	464,000
Net Interest Expense	140,000	146,000
Total cost recognised as an expense:	633,000	610,000

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

	2023	2022
Equity Instruments	68%	68%
Bonds	14%	16%
Property	15%	15%
Cash	3%	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:

	2023	2022
	£	£
Interest Income	458,000	318,000
Return on plan assets less interest income	(880,000)	913,000
Total return on plan assets:	(422,000)	1,231,000

The Association expects to contribute £195,000 to the defined benefit pension scheme in the period to 31 March 2024.

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.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

CONSTITUTION

1. TITLE

- 1.1 The name of the Association shall be the East of England Local Government Association (“the Association”).

2. MEMBERSHIP

- 2.1 The Association shall consist of such principal councils in the six historic counties of Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Norfolk and Suffolk (“the Region”) as have desired to be and remain in membership.
- 2.2 Other public sector organisations operating within the Region may become affiliate members of the Association, on such terms as the Assembly may determine.

3. PURPOSE

- 3.1 The purpose of the Association is to provide for consultation as to the common interests of its members and for the discussion of matters relating to local government in the Region.

4. OBJECTIVES AND POWERS

- 4.1 To protect, promote and support democratic local government in the Region.
- 4.2 To represent, whenever possible by consensus, the interests of member authorities in the Region to national government, to Parliament, political parties, European and other international institutions and other bodies whether national, regional or local including the Local Government Association of England and Wales (“the LGA”) and to negotiate on behalf of local government in the Region.
- 4.3 To formulate sound policies for the development of local government, effective management within local authorities and the enhancement of local democratic processes in the Region and elsewhere.
- 4.4 To provide fora for the discussion of matters of common concern to member authorities as a means by which joint views may be formulated and expressed.
- 4.5 To assist specific interest groupings of member authorities to express their particular views.

- 4.6 The regulation of relations between member authorities as employers and workers or trade unions and to represent the interests of member authorities as employers and carry out other regional responsibilities on behalf of local government.
- 4.7 To provide cost-effective services to member authorities in accordance with their wishes, including the dissemination of accurate and timely information on all local government and other relevant issues.
- 4.8 To promote the policies of the Association and to provide information on local government issues to the public and outside organisations.
- 4.9 To use its best endeavours to enable members of different political groups to have the opportunity to contribute to the Association's work and to the development of policies which represent, as far as possible, consensus among the political groups and among groups of member authorities.
- 4.10 To do anything which is calculated to facilitate, or is conducive or incidental to the discharge of the aims of the Association.

5. GOVERNANCE

- 5.1 There shall be an Assembly of the Association ("the Assembly").
- 5.2 The Assembly shall consist of the Leaders or Elected Mayors of the members of the Association. The nominated leader of a political group of councillors in the Region which is not recognised under paragraph 6.10 of this Constitution may participate in meetings of the Assembly in a non-voting capacity.
- 5.3 A member of the Assembly may nominate another elected member of their authority to act on their behalf at any meeting, provided written notice of the nomination is given to the Association no later than the start of the meeting.
- 5.4 The Assembly may nominate Honorary President and Vice- President(s) on such terms as the Assembly may determine.

6. MEETINGS OF THE ASSEMBLY

- 6.1 The Assembly shall hold an Annual General Meeting each year to conduct the following business:
 - a) Appointment of Chairman of the Association who shall be the nominee of the largest political group in the Assembly
 - b) Appointment of a Vice Chairman of the Association who
 - (i) should at least one-half of the members of the Assembly be members of its largest political group, shall be the nominee of that Group

- (ii) should less than one-half of the members of the Assembly be members of its largest political group, shall be the nominee of the second largest political group in the Assembly
 - c) receipt of annual report and accounts
 - d) to set subscriptions and adopt a work programme and calendar of meetings for the forthcoming year
 - e) Such ordinary business as may be submitted to it.
- 6.2 The Assembly shall hold such other meetings during the year to deal with such business as it thinks fit.
- 6.3 A special meeting shall be convened
- (a) as determined by and to deal with such business as may be determined by the Management Committee referred to in 7.1 below or
 - (b) following receipt of a written request from the Chairman or from not less than 13 members of the Association, specifying the business to be transacted.
- 6.4 The Chairman shall, if present, preside at a meeting of the Assembly. If the Chairman is not present, the Vice Chairman shall preside. If neither the Chairman nor Vice Chairman is present, another member of the Assembly chosen by the members of the Assembly present shall preside.
- 6.5 The quorum for meetings of the Assembly shall be one third of its membership.
- 6.6 The Assembly shall endeavour to reach a consensus on issues wherever possible. Should a vote be required, it shall be by show of hands with each member of the Assembly present at the meeting having one vote. In the event of a tied vote the Chairman shall have a second and casting vote.
- 6.7 All meetings of the Assembly shall be open to the press and public unless there are grounds for exclusion of the press and public under the access to information provisions of the Local Government Act 1972, and the Assembly resolves to exclude them.
- 6.8 The Managing Director shall give notice of all meetings and shall circulate an agenda for the meeting no less than 7 clear days beforehand. Subject to 6.1 and 6.3 above, the Agenda shall be determined by the Managing Director in consultation with the Management Committee.
- 6.9 Subject to the above provisions, the Assembly may adopt such Standing Orders as it thinks fit to govern its proceedings and the proceedings of any of its Member Bodies.
- 6.10 A political group will be recognised if it consists of at least two members of the Assembly. Each political group shall appoint a Leader and shall notify the Managing Director of such appointment and of any change.

7. MEMBER BODIES

- 7.1 There shall be a Management Committee of the Association whose purpose shall be to conduct the day to day business of the Association and oversee the work programme agreed by the Assembly. The members of the Management Committee shall be the Chairman and Vice Chairman of the Association; one nominee from each recognised political group within the Assembly; and [on a non-voting basis] the Chairs of the Panels for each of Employers, Europe and Improvement. In the event that the Chair for the time being of the forum for the Leaders of Counties and Unitaries is not otherwise appointed to the Management Committee, that member will be added [on a non-voting basis] to the membership of the Committee. The nominated leader of any political group of councillors in the Region which is not recognised under paragraph 6.10 of this Constitution may participate in the business of the Management Committee and the other member Panels mentioned in this paragraph, in a non-voting capacity.
- 7.2 The Management Committee may appoint such other Committees, Special Interest Groups, Panels, working groups or other Member Bodies as it considers expedient to enable the Association to carry out its functions. Membership of such bodies will be drawn from the councillors of members of the Association and shall be appointed by the Management Committee on the nomination of political group leaders.
- 7.3 The political composition of Member Bodies shall be calculated by reference to the 'Proportions by Party within each Region' published by the LGA each year as part of its calculation of political balance (or a similar calculation) unless the Management Committee decides in any particular case that specified councils shall have direct nomination rights which will prevent the achievement of that political balance.
- 7.4 The political balance of Member Bodies may be maintained by the attendance of substitutes.
- 7.5 The Management Committee shall decide the Terms of Reference of Member Bodies and may designate them as "Standing" or "Task and Finish"; and shall specify arrangements for periodic reporting of each member body's activities to the Assembly.
- 7.6 The Assembly or the Management Committee may appoint councillors of members of the Association to such outside bodies as it thinks fit. Such appointments shall specify their duration and the arrangements for briefing by the Association and reporting back to the Association.

8. LEAD CHIEF EXECUTIVE AND STAFF

- 8.1 The Assembly shall appoint a Lead Chief Executive from amongst local authority Chief Executives in the Region. The Lead Chief Executive shall be available to advise the Assembly and the Management Committee as and when required, particularly in periods of transition between Managing Directors and in supporting the Chair of the Management Committee in the performance management, including appraisal, of the Managing Director.
- 8.2 The Management Committee shall appoint a Managing Director and such other staff or procure such advice as it considers necessary to deliver the Association's objectives.

8.3 The Managing Director may, in consultation with the Management Committee take action on behalf of the Association in a case of urgency in pursuance of the Association's objectives and in line with its current policies.

9. AMENDMENTS TO THE CONSTITUTION

9.1 The Assembly shall have power to alter this Constitution, provided that a motion in favour of each such alteration shall secure at least two-thirds of the votes cast thereon at the meeting. An Assembly member or designated substitute may exercise votes for up to three absent members at the Assembly meeting.

10. FINANCE AND ADMINISTRATION

10.1 The budget and a report on subscriptions for the ensuing financial year shall be presented to and agreed at a meeting of the Annual Meeting of the Assembly.

10.2 The Association may not invest, lend or borrow money or acquire or dispose of land and buildings without obtaining specific approval of the Assembly.

10.3 The Managing Director shall be authorised to sign legally binding documents on behalf of the Assembly.

10.4 Subscriptions paid by members of the Association shall be determined on the basis of a scheme approved by the Assembly. Such a scheme shall have regard to the differences in size and type of authorities existing in the Region.

10.5 The Association's financial year shall run from 1st April to 31st March.

10.6 All contributions shall become due on 1st April in every year. Any member of the Assembly whose Authority has not paid its subscription by the date of the Annual General Meeting of the Assembly shall not be entitled to vote on any matter at that meeting.

10.7 Accounts of all funds held by or on behalf of the Association shall be prepared annually and shall be audited by auditors to be appointed annually at the Annual Meeting of the Assembly.

10.8 Each member of the Association, by accepting membership thereof undertakes jointly with each of the other members, whilst it is in membership, to underwrite any liabilities that are not ultra vires and may be incurred in the name of the Association with its authority.

11. RESIGNATION

11.1 Any member of the Association wishing to terminate its membership shall give not less than 12 months' notice in writing to the Managing Director to expire on 31st March in any year.

11.2 Any member of the Association shall, upon ceasing to be a member of the Association, forfeit all right to and claims upon the Association and its property and funds. The resigning member authority shall pay such amount representing the authority's share of responsibility towards liabilities incurred by the Association on behalf of member authorities including any related contingent staff liabilities as the Association may direct; and in making such a direction, the

Association shall take account of any contribution the resigning member has made to the assets of any predecessor body of the Association.

12. DISSOLUTION

- 12.1 A motion for the dissolution of the Association must be approved by three-quarters of the members of the Association.
- 12.2 Following agreement to the dissolution of the Association, the Lead Chief Executive shall be responsible for disposing of the assets/liabilities of the Association and the apportionment of responsibilities for receiving proceeds and/or meeting liabilities shall be based on the proportion with which the subscription paid by the authority bears to the total subscriptions but shall take account of any contributions made by member authorities to the assets of any predecessor body of the Association.