

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 2024

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

Annalisah Seworh

Telephone Number:

0207 664 3276

E-mail:

Annalisah.Seworh@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 Wales: returns@certoffice.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 end 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.

[illegible]

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year		£	£
	Income		
	From Members	Subscriptions, levies, etc	
	Investment income	Interest and dividends (gross)	
		Bank interest (gross)	
		Other (specify)	
		Total Investment Income	
	Other Income	Rents received	
		Insurance commission	
		Consultancy fees	9,500
		Publications/Seminars	52,970
		Miscellaneous receipts (specify)	
		DLUC Grant	369,389
		WLGA Grant	200,000
		Royalties	3,178
		Total of other income	635,037
		Total income	635,037
		Interfund Transfers IN	
	Expenditure		
	Administrative expenses	Remuneration and expenses of staff	726,364
		Occupancy costs	
		Printing, Stationery, Post	
		Telephones	
		Legal and Professional fees	19,118
		Miscellaneous (specify)	
		Consultancy Services Fees	12,242
		Consultancy Services Expenses	2,157
		Recharge Admin and Overhead Charges-Internal	-132,386
		Total of Admin expenses	627,494
	Other Charges	Bank charges	
		Depreciation	
		Sums written off	862
		Affiliation fees	
		Donations	
		Conference and meeting fees	9,681
		Expenses	
		Miscellaneous (specify)	
		Audit Fees	-3,000
		Total of other charges	7,543
		Taxation	
		Total expenditure	635,037
		Interfund Transfers OUT	
		Surplus/Deficit for year	0
		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)

Account 2		Fund Account	
Name of account:	Improvement and Development Agency	£	£
Income			
	From members		
	Investment income		
	Other Income (specify)		
	Government grants	25,235,000	
	Subscriptions	688,000	
	Services recharged	16,314,000	
	Other income	4,068,308	
	Actuarial gain/(loss) recognised in respect of the pension fund	9,340,000	
		55,645,308	55,645,308
		Total Income	55,645,308
	Interfund Transfers IN		
Expenditure			
	Administrative expenses	45,142,538	45,142,538
	Other expenditure (specify)		
		Total Expenditure	45,142,538
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		10,502,770
	Amount of fund at beginning of year		-19,319,048
	Amount of fund at the end of year (as Balance Sheet)		-8,816,278

Account 3		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)		

Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

[illegible][illegible]

(see notes 17 to 18)

[illegible][illegible]

(see notes 19 and 20)

P7

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
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)

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)	
	Short Term Surplus Cash Balances	2,767,000
	Total Unquoted (as Balance Sheet)	2,767,000
	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

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			
From Investments			
Other Income (including increases by revaluation of assets)		56,280,345	56,280,345
Total Income		56,280,345	56,280,345
Expenditure			
(including decreases by revaluation of assets)			
Total Expenditure		45,777,575	45,777,575
Funds at beginning of year			
(including reserves)		-19,549,000	-19,549,000
Funds at end of year			
(including reserves)		-9,046,230	-9,046,230
ASSETS			
	Fixed Assets		
	Investment Assets		2,767,000
	Other Assets		33,763,000
	Total Assets		36,530,000
Liabilities			
	Total Liabilities		45,576,230
Net Assets (Total Assets less Total Liabilities)			-9,046,230

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.

Accounting policies

(see notes 35 & 36)

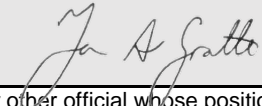
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Signatures to the annual return

(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:	NCooke	Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Naomi Cooke	Name:	Jonathan Gratte, Head of Strategic Finance
Date:	11 October 2024	Date:	11 October 2024

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 - please 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 - please 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 attached.

Signature(s) of auditor or auditors:



Name(s):

Alastair Duke

For and on behalf of PKF
Littlejohn LLP

Profession(s) or Calling(s):

ICAEW

Address(es)

15 Westferry Circus
Canary Wharf
London
E14 4HD

Date:

15 October 2024

Contact name for enquiries and telephone number:

Alastair Duke
020 7516 2285

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 2024, 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 2024 and have been prepared with the requirements of the sections 28,32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

A handwritten signature in dark ink, appearing to read 'A Duke', with a stylized flourish at the end.

Alastair Duke FCA
Senior Statutory Auditor

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

15 October 2024