

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Association of Local Authority Chief Executives (ALACE)				
Year ended:	31st December 2024				
List no:	421-451				
Head or Main Office address:	C/O Plymouth City Council - Alan Knott				
	Ballard House				
	West Hoe Road				
	Plymouth				
	Devon				
Postcode	PL1 3BJ				
Website address (if available)	www.alace.org.uk				
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	('X' in appropriate box)
General Secretary:	Kathryn Hall				
Telephone Number:					
Contact name for queries regarding the completion of this return	Alan Knott				
Telephone Number:					
E-mail:	alan.knott@plymouth.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 Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	350				350
Total	350				A 350

Number of members at end of year contributing to the General Fund

Number of members included in totals box 'A' above for whom no home or authorised address is held:

None

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
Honorary Treasurer	Michel Saminaden	Scott Crudgington	10 July 2024
Honorary Secretary	Ian Miller	Kathryn Hall	18 September 2024

State whether the union is:

a. A branch of another trade union?

Yes

No

x

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

x

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		131,695
From Members: Other income from members (specify)		
Additional Work		17,283
Stripe contributions & Loyalty rewards		49
Total other income from members		17,332
Total of all income from members		149,027
Investment income (as at page 12)		3,704
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		152,731
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		57,070
Administrative expenses (as at page 10)		67,369
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		124,439
Interfund Transfers OUT		
Surplus (deficit) for year		28,292
Amount of general fund at beginning of year		193,375
Amount of general fund at end of year		221,667

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies <div></div>	
Total federation and other bodies	
Any Other Sources <div></div>	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	50,433
Employment Related Issues		Advisory Services	
	50,433		6,637
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	50,433	Total (should agree with figure in General Fund)	57,070

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

Fund 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	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)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
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)			
Number of members contributing at end of year			

Fund 7		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
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)			
Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
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)			
Number of members contributing at end of year			

Fund 9		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
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)			
Number of members contributing at end of year			

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1

To be completed by trade unions which maintain their own political fund

Income	Members contributions and levies			
	Investment income (as at page 12)			
Other income (specify)				
	Total other income as specified			
	Total income			

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)			
Expenditure B (as at page ii)			
Expenditure C (as at page iii)			
Expenditure D (as at page iv)			
Expenditure E (as at page v)			
Expenditure F (as at page vi)			
Non-political expenditure (as at page vii)			
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		

Political fund account 2

To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
	Total other income as specified			
	Total income			
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects(specify)			
	Non-political expenditure			
	Total expenditure			
	Surplus (deficit) for year			
	Amount held on behalf of trade union political fund at beginning of year			
	Amount remitted to central political			
	Amount held on behalf of central political fund at end of year			
	Number of members at end of year contributing to the political fund			
	Number of members at end of the year not contributing to the political fund			
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above		
Auditors' fees		2,640
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Branch Contributions		3,406
Administrave Support		50,276
Accountancy		2,500
Insurances		1,077
Website development & hosting		3,344
Bank Charges		397
Stripe Fee		1,594
Certification Office fee		1,935
Audit Provision Increase		100
Tax		100
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		67,369
Charged to:	General Fund (Page 3)	67,369
Total		67,369

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			3,704
Other investment income (specify)			
			3,704
		Total investment income	3,704
		Credited to:	
		General Fund (Page 3)	3,704
		Political Fund	
		Total Investment Funds	3,704

Previous Year		£	£	
13,878 220,332	Fixed Assets (at page 14)			
	Investments (as per analysis on page 15)			
	Quoted (Market value £ ())			
	Unquoted			
	Total Investments			
	Other Assets			
	Loans to other trade unions		16,351 243,868	
	Sundry debtors			
	Cash at bank and in hand			
	Income tax to be recovered			
	Stocks of goods			
	Others (specify)			
	Total of other assets			260,219
234,210	Total assets		260,219	
234,210				
193,375	General fund (page 3)		221,667	
	Political Fund Account			

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, 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)

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

Yes

☐

No

☐

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	149,027		149,027
From Investments	3,704		3,704
Other Income (including increases by revaluation of assets)			
Total Income	152,731		152,731
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	124,439		124,439
Funds at beginning of year (including reserves)	193,375		193,375
Funds at end of year (including reserves)	221,667		221,667
Assets			
Fixed Assets			
Investment Assets			
Other Assets			260,219
Total Assets			260,219
Liabilities		Total Liabilities	38,552
Net Assets (Total Assets less Total Liabilities)			221,667

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political 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)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<div style="border: 1px solid black; padding: 2px 10px;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> Ballot 1 </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; text-align: center;"> <div style="border: 1px solid black; height: 15px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; text-align: center;"> <div style="border: 1px solid black; height: 15px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; text-align: center;"> <div style="border: 1px solid black; height: 15px;"></div>¹ </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; text-align: center;"> <div style="border: 1px solid black; height: 15px;"></div>² </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; text-align: center;"> <div style="border: 1px solid black; height: 15px;"></div>³ </div> </div> <div style="text-align: right; margin-top: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot </div> <div style="text-align: center; margin-top: 5px;"> <div style="border: 1px solid black; width: 60px; height: 15px;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? </div> <div style="text-align: center; margin-top: 5px;"> <div style="border: 1px solid black; width: 60px; height: 15px;"></div> </div> <div style="margin-top: 10px;"> If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot </div> <div style="text-align: center; margin-top: 5px;"> <div style="border: 1px solid black; width: 60px; height: 15px;"></div> </div>		

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

 3**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

 3**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

 3**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

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

Refer to enclosed financial statements

Accounting policies

(see notes 84 and 85)

Refer to enclosed financial statements

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature: <i>Kathryn Hall</i>		Chairman's Signature: <i>Scott Crudgington</i>	
			(or other official whose position should be stated)
Name: Kathryn Hall		Name: Scott Crudgington (Honorary Treasurer)	
Date: 26 March 2025		Date: 26 March 2025	

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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 92)

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)

Refer to enclosed financial statements

Signature(s) of auditor or auditors:

THP Limited

Name(s):

THP LIMITED

Profession(s) or Calling(s):

Chartered Accountants and Statutory Auditors

Address(es):

34-40 High Street

Wanstead

London

Postcode

E11 2RJ

Date

26-Mar-25

Contact name for inquiries and telephone number:

Shahid Hameed - 020 89895147

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

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	<i>Scott Crudgington</i>
Name	Scott Crudgington
Office held	Honorary Treasurer
Date	26-Mar-25

ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
INDEX TO THE FINANCIAL STATEMENTS

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4-6	Auditors' Report to the Members
7	Income and Expenditure Account
8	Balance Sheet
9	Notes to the Accounts

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024**

The ALACE Council present their report and the accounts for the year ended 31 December 2024.

ACTIVITY AND RESULTS

The outturn figures for the year 2024 show a surplus of £28,292 (2023: £33,374). The reserves stand at £221,667 on 31st December 2024 (2023: £193,375). We have summarised below the main differences in expenditure and income from the previous year.

- Income from Membership Subscriptions increased by £3K
- Income from Bank Interest increased by £1.4k
- Income from members for additional work and pensions decreased by £11K (analysed below)
- Consultants Costs decreased by £6.4k (analysed below)
- Plymouth contract costs have increased by £6.3k
- Accountancy assistance cost decreased by £2.5k
- Scottish Branch Contribution increased by £1k

During 2024 there were 79 new joiners of whom 33 were annual subscribers (Rolling) and 46 monthly subscribers. There were also 63 members who left and 2 members who changed their subscription from full member to retired member.

For comparison, in 2023 there were 95 new joiners and 87 leavers. So not as many joining but equally, not as many leaving in 2024.

In terms of expenditure, the consultants' costs continue to be one of our two major items (the Plymouth contract being the other), therefore it is imperative that we keep these costs under tight control as they represent such a large proportion of our total expenditure. At the beginning of the year, we lost the services of one long standing pensions consultant. This, combined with losing two the previous year, has impacted the consultant charges for the year.

COUNCIL

The members of the Council during the year were as follows:

Tracey Lee (Chair)
David Perry (Vice Chair)
Kathryn Hall (Honorary Secretary)
Michel Saminaden (Honorary Treasurer up to 10 July 2024)
Scott Crudgington (Honorary Treasurer from 10 July 2024)
Nicola Beach
Karen Bradford
Dan Gascoyne
Steve Riley
Ian Miller
Gordon Mole
Duncan Sharkey
Dan Swaine
Rachael Shimmin
Cath Shaw
John Hewitt
Pervinder Sandhu
Jim Savege
Peter Hissett
Rob Thomas
Mark Smith
Pat Flaherty

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024**

STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES

The members of the council are responsible for preparing accounts in accordance with applicable laws and regulations and for appointing an auditor to audit those accounts. Section 28 of The Trade Union and Labour Relations (Consolidation) Act 1992 requires that a trade union shall –

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection (a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.

Section 32 then provides that the Trade Union shall prepare an annual return, a form AR21, that contains the following accounts:

- (a)
 - (i) revenue accounts indicating the income and expenditure of the trade union for the period to which the return relates,
 - (ii) a balance sheet as at the end of that period, and
 - (iii) such other accounts as the Certification Officer may require, each of which must give a true and fair view of the matters to which it relates,
- (b) a copy of the report made by the auditor or auditors of the trade union on those accounts and such other documents relating to those accounts and such further particulars as the Certification Officer may require.

STATEMENT OF DISCLOSURES TO AUDITORS

So far as the Committee are aware, there is no relevant audit information of which the Trade Union's auditors are unaware, and each committee member has taken all the steps that he or she ought to have taken in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

APPROVAL

This Report was approved by the Council on 26 March 2025 and signed on its behalf.

Scott Crudgington

Scott Crudgington
(Honorary Treasurer)

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)**

Opinion

We have audited the financial statements of the ALACE (The "Union") for the period ended 31 December 2024 which comprise the income and expenditure account, the 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 including [FRS 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 Union's affairs as at 31 December 2024 and of its results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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*.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council's 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 union's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters to which the *Trade Union and Labour Relations (Consolidation) Act 1992* and the *Trade Union Reform and Employment Rights Act 1993* require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)

- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Council

As explained more fully in the Statement of the Council's Responsibilities, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determines 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 Council is responsible for assessing the Union'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 members either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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 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.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Union through discussions with council members and other management, and from our commercial knowledge and experience of the sector in which the union operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the union, including the Trade Union and Labour Relations (Consolidation) Act 1992, UK accounting and taxation legislation, data protection, anti-bribery and employment law.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Certification Office and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)**

A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

THP Limited

THP Limited Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

26 March 2025

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
SUMMARY INCOME AND EXPENDITURE REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
INCOME		
Subscriptions	161,892	163,710
Subscriptions in relation to later years	(30,197)	(35,060)
Stripe contribution & Loyalty rewards	49	258
Bank interest	3,704	2,284
Sundry income	-	2,175
Additional Work	17,283	26,122
	152,731	159,489
EXPENDITURE		
Accountancy assistance	2,500	5,000
Plymouth consultancy	50,276	44,000
Stripe costs	1,594	1,432
Consultant's fees and expenses	57,070	63,510
Scottish branch contribution	3,406	2,494
Room Hire/Conference expenses	-	44
Audit fee	2,740	2,500
Insurance	1,077	1,031
Taxation/fees	100	434
Members' Subs written off	-	410
Website costs	3,344	2,534
Bank charges	397	450
Certification Office fee	1,935	2,039
Sundry expenses	-	237
	124,439	126,115
Surplus for the period	28,292	33,374

The notes form part of these financial statements.

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
BALANCE SHEET
AT 31 DECEMBER 2024**

	2024	2023
	£	£
ASSETS		
Debtors	16,351	12,378
Local Authority Contribution	-	1,500
Business tracker account	219,188	207,852
Current account	24,680	12,480
	260,219	234,210
LIABILITIES		
Creditors	35,952	38,335
Provision for audit fees	2,600	2,500
	38,552	40,835
NET ASSETS	221,667	193,375
RESERVES		
Accumulated funds brought forward	193,375	160,001
Surplus for the year	28,292	33,374
	221,667	193,375

The financial statements were approved by the Council on 26 March 2025 and signed on its behalf.

Scott Crudgington

Scott Crudgington
Honorary Treasurer

The notes form part of these financial statements.

**ASSOCIATION OF LOCAL AUTHORITY CHIEF EXECUTIVES (ALACE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. STATUTORY INFORMATION

ALACE is a trade union within the Trade Union and Employer Relations (Consolidation) Act 1992.

The functional and presentation currency is Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

3. ACCOUNTING POLICIES

Basis of preparing the financial statements and going concern

The financial statements have been prepared under the historical cost convention.

Income Recognition

Income is measured at the fair value of consideration received or receivable, net of any discounts.

Subscription income is recognised in the period to which it relates and income received in advance is deferred on the balance sheet at year end.

All other income is recognised on a receivable basis.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as accrued expenses.