

# Form AR27

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

### Annual Return for an Employers' Association

Name of Employers' Association:

South West Councils

Year ended:

31 March 2025

List No:

Head or Main Office:

Dennett House

11 Middle Street

Taunton

Somerset

Postcode

TA1 1SH

Website address (if available)

www.swcouncils.gov.uk

Has the address changed during the year to which the return relates?

Yes

☐

No

☒

('X' in appropriate box)

General Secretary:

Mrs Bryony Houlden

Contact name for queries regarding the completion of this return:

Mrs Jill Bowditch or Mrs Kelly-Anne Phillips

Telephone Number:

01823 270101

E-mail:

jill.bowditch@swcouncils.gov.uk or kelly-anne.phillips@swcouncils.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](mailto:returns@certoffice.org)

# Contents

Employers' Association's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
Revenue Account/General Fund.....	3
Accounts other than the revenue account/general fund.....	4-6
Balance sheet.....	7
Fixed Assets Account.....	8
Analysis of investments.....	9
Analysis of investments income (Controlling interests).....	10
Summary sheet.....	11
Summary Sheet (Only for Incorporated Bodies).....	11a
Notes to the accounts.....	12
Accounting policies.....	13
Signatures to the annual return.....	13
Checklist.....	13
Checklist for auditor's report.....	14
Auditor's report (continued).....	15
Guidance on completion.....	16

# 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
44				44

## 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
Local Authority Member	Cllr Spencer Flower		01 July 2024
Local Authority Member	Cllr Mark Hawthorne		01 July 2024
Local Authority Member	Cllr Helen Holland		01 July 2024
Local Authority Member		Cllr Rowena Hay	01 July 2024
Local Authority Member		Cllr Bill Revans	01 July 2024
Local Authority Member		Cllr Leigh Redman	01 July 2024

## 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			£	£
	<b>Income</b>			
	From Members	Subscriptions, levies, etc	363,702	363,702
	Investment income	Interest and dividends (gross)		
		Bank interest (gross)	271,299	271,299
		Other (specify)		
		Total Investment Income	271,299	271,299
	Other Income	Rents received	18,676	18,676
		Insurance commission		
		Consultancy fees	278,464	278,464
		Publications/Seminars		
		Miscellaneous receipts (specify)		
		Grant Income	692,618	692,618
		Course Fees	505,583	505,583
		Public Health & Other External Funds	223,025	223,025
		Other incl Pension Scheme/FRS102	401,548	401,548
		Total of other income		2,119,914
		<b>Total income</b>		2,754,915
		<b>Interfund Transfers IN</b>		
	<b>Expenditure</b>			
	Administrative expenses	Remuneration and expenses of staff	1,310,895	1,310,895
		Occupancy costs	78,997	78,997
		Printing, Stationery, Post	2,759	2,759
		Telephones	7,202	7,202
		Legal and Professional fees	13,713	13,713
		Miscellaneous (specify)		
		IT	146,454	146,454
		Furniture	4,429	4,429
		Total of Admin expenses		1,564,448
	Other Charges	Bank charges	247	247
		Depreciation	6,630	6,630
		Sums written off		
		Affiliation fees		
		Donations		
		Conference and meeting fees	12,982	12,982
		Expenses	1,715	1,715
		Miscellaneous (specify)		
		Training Course Expenses	218,808	218,808
		Public Health & Other External Funds	223,025	223,025
		Consultancy/Contributions/Subscriptions	454,587	454,587
		Pension Scheme/FRS102		
		Total of other charges		917,995
		Taxation		
		<b>Total expenditure</b>		2,482,443
		<b>Interfund Transfers OUT</b>		39,373
		Surplus/Deficit for year		272,472
		Amount of fund at beginning of year		1,785,875
		Amount of fund at end of year		2,018,975

(see notes 17 to 18)

[illegible]

(see notes 17 to 18)

Account 4		Fund Account	
Name of account:		£	£
<b>Income</b>			
	From members		
	Investment income		
	Other income (specify)		
		Total Income	
<b>Interfund Transfers IN</b>			
<b>Expenditure</b>			
	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
<b>Interfund Transfers OUT</b>			
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

Account 5		Fund Account	
Name of account:		£	£
<b>Income</b>			
	From members		
	Investment income		
	Other income (specify)		
	<b>Total Income</b>		
	<b>Interfund Transfers IN</b>		
<b>Expenditure</b>			
	Administrative expenses		
	Other expenditure (specify)		
	<b>Total Expenditure</b>		
	<b>Interfund Transfers OUT</b>		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		

(see notes 17 to 18)

[illegible][illegible]



# Balance Sheet as at [ ]

(see notes 19 and 20)

Previous Year		£	£
	<b>Fixed Assets</b> (as at Page 8)	57,817	57,817
	<b>Investments</b> (as per analysis on page 9)		
	Quoted (Market value £ ) as at Page 9		
	Unquoted (Market value £ ) as at Page 9		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Sundry debtors	225,254	225,254
	Cash at bank and in hand	5,453,865	5,453,865
	Stocks of goods		
	Others (specify)		
	Payments in Advance	30,511	
	<b>Total of other assets</b>	5,709,630	5,709,630
	<b>Total Assets</b>		5,767,447
1,785,875	Revenue Account/ General Fund	2,018,975	
	Revaluation Reserve		
	Building Fund	308,229	#
	General Contingency	210,000	#
	Pension Reserve	79,143	#
		-10,000	#
	<b>Liabilities</b>		#
	Sundry creditors	308,386	
	Receipts in advance	2,842,715	
	Pension scheme liability	10,000	
	<b>Total Liabilities</b>		3,161,101
	<b>Total Assets</b>		5,767,447

## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period	267,698	16,723	10,071	294,492
Additions during period			1,238	1,238
Less: Disposals			-11,309	-11,309
Less: Depreciation	-210,220	-16,384		-226,604
Total to end of period	57,478	339		57,817
<b>Book Amount</b> at end of period	57,478	339		57,817
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>	57,478	339		57,817

# 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

## 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
			£
<b>Income</b>			
From Members		363,702	363,702
From Investments		271,299	271,299
Other Income (including increases by revaluation of assets)		2,119,914 587,372	2,119,914 587,372
	<b>Total Income</b>	3,342,287	3,342,287
<b>Expenditure</b> (including decreases by revaluation of assets)			
	<b>Total Expenditure</b>	2,521,815	2,521,815
<b>Funds at beginning of year</b> (including reserves)		1,785,875	1,785,875
<b>Funds at end of year</b> (including reserves)		2,606,347	2,606,347
<b>ASSETS</b>			
	Fixed Assets		57,817
	Investment Assets		
	Other Assets		5,709,630
	<b>Total Assets</b>		5,767,447
<b>Liabilities</b>			
	<b>Total Liabilities</b>		3,161,101
<b>Net Assets (Total Assets less Total Liabilities)</b>			2,606,346

## 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

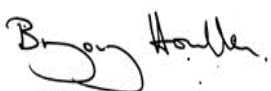
(see notes 35 & 36)

## 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:	Bryony Houlden	Name:	
Date:	05 June 2025	Date:	

## Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	<b>X</b>	No	
Has the list of officers been completed? (see Page 2A)	Yes	<b>X</b>	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	<b>X</b>	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 Report

Signature(s) of auditor or auditors:



Name(s):

Albert Goodman LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es)

Goowood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date:

18 June 2025

Contact name for enquiries and telephone number:

Robert Oram: 01823 286096

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

## **South West Councils**

Independent Auditors' Report to the Members  
For the Year Ended 31 March 2025

---

### **Opinion**

We have audited the AR27 of South West Councils for the year ended 31 March 2025 set out on pages 3 to 15. The AR27 has been prepared under the accounting policies set out therein.

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at year ending 31 March 2025;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Basis of 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 South West Councils in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the AR27, we have concluded that the Chief Executive'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 organisation's ability to continue to as a going concern for a period of at least twelve months from the date when the financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Chief Executive with respect of 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 Chief Executive (as Treasurer) is responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## **South West Councils**

Independent Auditors' Report to the Members  
For the Year Ended 31 March 2025

---

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- whether the trade union has kept proper accounting records in accordance with the requirements of section 28,
- whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- whether the AR27 to which the report relates agree with the accounting records.

### **Responsibilities of the Treasurer**

As explained more fully in the Statement of Responsibilities set out on page 1, the Chief Executive (as Treasurer) is responsible for the preparation of the AR27 and for being satisfied that they give a true and fair view, and for such internal control as they 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 Chief Executive is responsible for assessing the organisations 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 Chief Executive either intend to liquidate the organisation 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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 company through discussions with directors and other management;
- 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 company, including the Trade Union and Labour Relations (Consolidation) Act 1992 and employment;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; 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.

## South West Councils

Independent Auditors' Report to the Members  
For the Year Ended 31 March 2025

---

We assessed the susceptibility of the organisation'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;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 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.

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](http://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 organisations members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. 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 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 organisation and the members as a body, for our audit work, for this report, or for the opinions we have formed.



Albert Goodman LLP  
Registered Auditor  
Chartered Accountants  
Statutory Auditor

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset

Date: 18 June 2025