

# Form AR27

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

### Annual Return for an Employers' Association

Name of Employers' Association:

North Western Local Authorities' Employers' Organisation

Year ended:

31 March 2025

List No:

CO/257E

Head or Main Office:

Suite 2.3, 2nd Floor

ICE Building 3, Exchange Quay

Salford Quays

Manchester

Postcode

M5 3ED

Website address (if available)

www.nwemployers.org.uk

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

Yes

☒

No

☐

('X' in appropriate box)

General Secretary:

Gillian Bishop

Contact name for queries regarding the completion of this return:

Gillian Bishop, Chief Executive

Telephone Number:

0161 214 7127

E-mail:

gillianb@nwemployers.org.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)

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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
38				38

## 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
Chair	Councillor Tamoor Tariq	Councillor Tamoor Tariq	18 July 2024
Deputy Chair	Councillor Mark Dennett	Councillor Mark Dennett	18 July 2024
Vice-Chair	Councillor Professor Chris Harris	Councillor Professor Chris Harris	18 July 2024
Vice-Chair	Councillor Christine Howard	Councillor Christine Howard	18 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.**

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# Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	<b>Income</b>			
667,178	From Members	Subscriptions, levies, etc	665,278	665,278
	Investment income	Interest and dividends (gross)		
30,711		Bank interest (gross)	41,703	41,703
		Other (specify)		
30,711		Total Investment Income	41,703	41,703
	Other Income	Rents received		
		Insurance commission		
408,814		Consultancy fees	557,415	557,415
		Publications/Seminars		
		Miscellaneous receipts (specify)		
408,814		Total of other income		557,415
1,106,703		<b>Total income</b>		1,264,396
	<b>Interfund Transfers IN</b>			
	<b>Expenditure</b>			
686,143	Administrative expenses	Remuneration and expenses of staff	695,601	695,601
54,456		Occupancy costs	76,442	76,442
659		Printing, Stationery, Post	162	162
7,768		Telephones	9,245	9,245
9,424		Legal and Professional fees	19,279	19,279
		Miscellaneous (specify)		
5,420		Website Cost	21,666	21,666
3,267		Travel & Subsistence	2,847	2,847
8,400		Car Leasing	8,400	8,400
228,019		Training & Consultancy	471,690	471,690
1,003,556		Total of Admin expenses		1,305,332
	Other Charges	Bank charges	628	628
639		Depreciation	4,250	4,250
2,656		Sums written off		
		Affiliation fees		
		Donations		
2,261		Conference and meeting fees	1,279	1,279
9,654		Expenses	7,963	7,963
		Miscellaneous (specify)		
1,773		Information Service	4,415	4,415
1,167		Sundry Expenses	3,448	3,448
22,876		Office Equipment	24,939	24,939
		Loss on fixed asset disposal	483	483
41,026		Total of other charges		47,405
	Taxation			
1,044,582		<b>Total expenditure</b>		1,352,737
	<b>Interfund Transfers OUT</b>			
62,121		Surplus/Deficit for year		-88,341
	Amount of fund at beginning of year			
62,121		Amount of fund at end of year		-88,341

## Accounts other than Revenue Account/General Fund

(see notes 17 to 18)

Account 2		Fund Account	
Name of account:		£	£
<b>Income</b>			
	From members		
	Investment income		
	Other Income (specify)		
	Change in present value of defined benefit scheme	302,000	
		302,000	302,000
		<b>Total Income</b>	302,000
	<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	302,000
		Amount of fund at beginning of year	-302,000
		Amount of fund at the end of year (as Balance Sheet)	

Account 3		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]

Account 5		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)	

(see notes 17 to 18)

[illegible][illegible]



# Balance Sheet as at [ 31 March 2025 ]

(see notes 19 and 20)

Previous Year		£	£
2,314	<b>Fixed Assets</b> (as at Page 8)	12,150	12,150
	<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>		
122,623	Sundry debtors	109,563	109,563
2,033,433	Cash at bank and in hand	1,798,550	1,798,550
	Stocks of goods		
	Others (specify)		
-21,998	Bank Overdraft		
2,134,058	<b>Total of other assets</b>	1,908,113	1,908,113
	<b>Total Assets</b>		1,920,263
	Revenue Account/ General Fund	-88,341	
-302,000			
	Revaluation Reserve		
	<b>Liabilities</b>		
21,998	Bank Overdraft		
13,887	VAT Creditor	319	
31,937	Trade creditors	17,156	
28,604	Accruals	30,487	
302,000	Provisions		
410,002	Deferred Income	308,699	
	<b>Total Liabilities</b>		356,661
	<b>Total Assets</b>		1,920,263

## Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
<b>Cost or Valuation</b>				
At start of period		57,927		57,927
Additions during period		14,568		14,568
Less: Disposals		-51,430		-51,430
Less: Depreciation		-8,915		-8,915
Total to end of period		12,150		12,150
<b>Book Amount</b> at end of period		12,150		12,150
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
<b>Total of Fixed Assets</b>		12,150		12,150

# 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		665,278	665,278
From Investments		41,703	41,703
Other Income (including increases by revaluation of assets)		859,415	859,415
<b>Total Income</b>		1,566,396	1,566,396
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>		1,352,737	1,352,737
<b>Funds at beginning of year</b> (including reserves)		-302,000	-302,000
<b>Funds at end of year</b> (including reserves)		-88,341	-88,341
<b>ASSETS</b>			
	Fixed Assets		12,150
	Investment Assets		
	Other Assets		1,908,113
	<b>Total Assets</b>		1,920,263
<b>Liabilities</b>			
	<b>Total Liabilities</b>		2,008,604
<b>Net Assets (Total Assets less Total Liabilities)</b>			-88,341

# Summary Sheet

(see notes 24 to 33)

		All Funds	Total Funds
		£	£
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b>			
(including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b>			
(including reserves)			
<b>Funds at end of year</b>			
(including reserves)			
<b>ASSETS</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	<b>Total Assets</b>		
<b>Liabilities</b>			
	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

## 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 AR27 - Notes to the Accounts

**NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION**  
**NOTES TO THE FINANCIAL**  
**STATEMENTS FOR THE YEAR**  
**ENDED 31 MARCH 2025**

**1. Accounting policies**

**Organisational information**

North Western Local Authorities' Employers' Organisation is a registered Employers' Association with the Certification Office under the Trade Union and Labour Relations (Consolidation) Act 1992, registration number CO/257E. The Organisation head office is Suite 2.3, ICE Building, 3 Exchange Quay, Salford Quays, Greater Manchester, M5 3ED.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" ("FRS 102"). The disclosure requirements of section 1A of FRS 102 for small entities have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

Given the net assets position at the Balance Sheet date, the Executive Board believes there is no going concern issue. There is a positive general reserve both before and after the pension provision is taken into account. The Organisation's pension scheme is part of the Greater Manchester Pension Fund ('the Fund'), a funded defined benefit scheme which is administered by Tameside Metropolitan Borough Council and maintained independently of the Organisation's finances. **Although the Fund is in deficit, there is no requirement to make contributions to the pension deficit in the next twelve months. The position is being monitored regularly. Details of the Fund's actuarial valuation are provided in note 10.**

**1.3 Income**

Income is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT.

Income is recognised in the year in which the services have been provided. Any part of income relating to a future period is deferred accordingly and will be recognised in the year to which it relates.

**1.4 Expenditure**

Expenditure is recognised on the accruals basis.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses,

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	3 years
Other equipment and furniture	Over duration of lease term

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to income or expenditure.



**NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION**  
**NOTES TO THE FINANCIAL**  
**STATEMENTS FOR THE YEAR**  
**ENDED 31 MARCH 2025**

**1.6 Impairment of fixed assets**

At each reporting period end date, the Organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount due.

**1.8 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

**1.9 Creditors and deferred income**

Creditors are recognised when the Organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred income relating to projects and training is income invoiced in the year, but which is to be used wholly or partly for expenditure in a later period. The income is deferred to the extent that the expenditure which it covers has not been incurred at the balance sheet date.

**1.10 Financial instruments**

The Organisation has elected to apply the provisions of Section 11 'Basic Financial instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Organisation's balance sheet when the Organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

**Basic financial liabilities**

Basic financial liabilities, including creditors, are recognised at transaction price. 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 current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

**1.11 Taxation**

As the Organisation is regarded as a mutual one, trading predominantly with its members, no taxation is applicable. Any surplus income is carried forward to use against expenditure in future years in accordance with the non-profit-making structure of the Organisation. If the Organisation ceased to trade, any surplus would be returned to members.

**NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION**  
**NOTES TO THE FINANCIAL**  
**STATEMENTS FOR THE YEAR**  
**ENDED 31 MARCH 2025**

**1.12 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.13 Retirement benefits**

The Organisation operates a defined benefit pension scheme for certain employees. The assets of the scheme are held separately from those of the Organisation. The regular cost of providing retirement pensions and related benefits under the Organisation's defined benefit scheme is charged to the income and expenditure account over the employees' service lives on the basis of a constant percentage of earnings. The contributions are determined by a qualified actuary on the basis of triannual valuation.

Pension scheme assets are valued at market value at the balance sheet date. Pension scheme liabilities are measured on actuarial basis using a projected unit method and are discounted to their present value using an AA corporate rate bond. The pension scheme deficit is recognised in full on the balance sheet.

**1.14 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

**2. Significant judgement and key accounting estimates**

In the application of the Organisation's accounting policies, the Executive Board is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Accounting policies

(see notes 35 & 36)

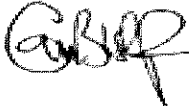
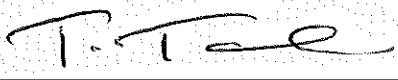
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## Signatures to the annual return

(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: 	Chairman's Signature: 
Name: Gillian Bishop	(or other official whose position should be stated) Name: Councillor Tamoor Tariq
Date: 24.07.25	Date: 23/07/25.

## Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers been completed? (see Page 2A)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Note 37)	Yes	<input type="checkbox"/>	No	
Has the auditor's report been completed? (see Note 41)	Yes	<input type="checkbox"/>	No	
Is the rule book enclosed? (see Note 39)	Yes	<input checked="" type="checkbox"/>	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	<input checked="" type="checkbox"/>	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 AR27 - Auditors Report

Signature(s) of auditor or  
auditors:



Name(s):

Jonathan Hayward




Profession(s) or Calling(s):

Senior Statutory Auditor FCA

Address(es)

The Copper Room  
Deva City Office Park  
Trinity Way  
Manchester  
M3 7BG

Date:



Contact name for enquiries and  
telephone number:

Jonathan Hayward  
0161 608 0000

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 AUDITOR'S REPORT TO THE MEMBERS OF  
NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION**

**Opinion**

We have audited the financial statements of North Western Local Authorities' Employers' Organisation (the 'Organisation') for the year ended 31 March 2025 which comprise of the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Reserves and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Organisation's affairs as at 31 March 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Organisation 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 financial statements, we have concluded that the Executive Board'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 company'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 Executive Board 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 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of Section 28 of Trade Union and Labour Relations (Consolidation) Act 1992;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

### **NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION**

#### **• Responsibilities of Executive Board**

As explained more fully in the Statement of the Executive Board's Responsibilities set out on page 3, the Executive Board 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 Executive Board 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 Executive Board is responsible for assessing the Organisation'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 officers 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**

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with section 36 of that Act.

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.

We evaluated the Executive Board's and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- we identified the laws and regulations applicable to the Organisation through discussions with the Executive Board and management, and from our knowledge and experience of Organisations within the Employers' Association and governed by the Trade Union and Labour Relations (Consolidation) Act 1992;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Organisation which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of the Executive Board and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

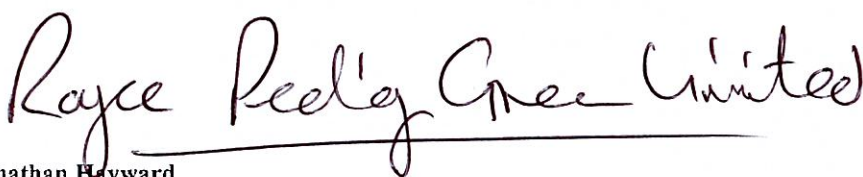
### NORTH WESTERN LOCAL AUTHORITIES' EMPLOYERS' ORGANISATION

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 Organisation's members, as a body, and in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our work has been undertaken so that we might state to Organisation'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 Organisation and the Organisation's members as a body, for our audit work, or for the opinions we have formed.



Jonathan Hayward  
Senior Statutory Auditor

For and on behalf of Royce Peeling Green Limited

Chartered Accountants  
Statutory Auditors

25/07/2025

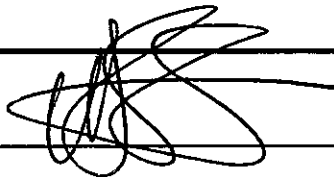
The Copper Room  
Deva City Office Park  
Trinity Way  
Manchester  
M3 7BG



## Auditor's report (continued)

See attached AR27 - Auditors Report

Signature(s) of auditor or auditors:



Name(s):

Jonathan Hayward

Profession(s) or Calling(s):

Senior Statutory Auditor FCA

Address(es)

The Copper Room  
Deva City Office Park  
Trinity Way  
Manchester  
M3 7BG

Date:

25/07/2025

Contact name for enquiries and telephone number:

Jonathan Hayward  
0161 608 0000

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