

Form AR27

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for an Employers' Association

Name of Employers' Association:

East of England Local Government Association

Year ended:

31st March 2026

List No:

256E

Head or Main Office:

West Suffolk House

Western Way

Bury St Edmunds

Suffolk

Postcode

IP33 3YU

Website address (if available)

www.localgoveasteng.gov.uk

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

Yes

No

X

('X' in appropriate box)

General Secretary:

Cairistine Foster-Cannan

Contact name for queries regarding the completion of this return:

Adam Thorp

Telephone Number:

01284758310

E-mail:

adam.thorp@localgoveasteng.gov.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Office as below or by telephone to: 0330 1093602

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

returns@certoffice.org

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Return of Members

(see note 9)

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (Including Channel Islands)	Totals
47				47

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
Commercial Manager	Grace Shaughnessy		Left 07/08/2025
Commercial Co-ordinator		Paige O'Connell	Start 07/10/2025
Finance Manager	Sebastian Reeves		Left 31/12/2025
Senior HR Consultant	Julie Cooke		Left 12/01/2026
HR Adviser - Transformation	Carly Barker		Left 01/02/2026
Regional Hong Kong Hub Co-ordinator	Ann Hunter		Left 31/03/2026
ESOL Hub Co-ordinator		Alona Kotova	Start 01/05/2025

Officers in post

(see note 10)

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

Name of Officer	Position held
Adam Thorp	Director of Policy and Corporate Services
Alison Thompson	Head of People and Employer Services
Anne Kindleysides	HR Advisor
Alona Kotova	ESOL Hub Co-ordinator
Cairistine Foster-Cannan	Chief Executive
Emma Grant	Senior People Consultant
Ferzana Kusair	Employability for Overseas Nationals High Skills Employment A
Gill Searl	Project Manager Employability for Overseas Nationals
Helen Hancock	Senior Policy Officer & UASC Regional Coordinator
Hilary Jarrett-Firat	HR Advisor - Internal HR
Humeira Yaqub	Regional Resettlement and Ukraine Lead
Jayne Cole	Events Manager
Jo Slater	Executive Assistant
Julie Taylor-Poole	Events Administrator
Justin Leung	Regional Hong Kong Welcome Hub Engagement Officer SMP
Karen Lowes	Finance Officer Hong Kong Hub & Business Support SMP
Kate O'Driscoll	Policy and Programme Manager
Katie Chiu	Admin & Finance Officer Employability for Overseas Nationals
Latif Sharlat	People Administrator
Louise Gooch	Projects Manager
Malgorzata Strona	Head of Strategic Migration Partnership
Marta Ruiz	Finance Administrator
Matthew Stewart	Policy and Programme Manager
Parco Chan	Project Administrator - Employability for Overseas Nationals and
Paige O'Connell	Commercial Co-ordinator
Rachel Heathcock	Equity and Equality Manager
Sarah Golding	Executive Assistant
Sharon Bleese	Head of Communications and Commercial Services
Yasser Rezvani	Regional ESOL Coordinator SMP

Revenue Account / General Fund

(see notes 11 to 16)

Previous Year			£	£
	Income			
789,684	From Members	Subscriptions, levies, etc	813,374	813,374
	Investment income	Interest and dividends (gross)		
34,227		Bank interest (gross)	57,203	57,203
		Other (specify)		
		Total Investment Income	57,203	57,203
	Other Income	Rents received		
		Insurance commission		
1,264,604		Consultancy fees	1,036,237	1,036,237
		Publications/Seminars		
		Miscellaneous receipts (specify)		
1,296,894		Grants and special reports	1,524,313	1,524,313
31,715		Other income	299,411	299,411
96,274		Hosting fees	77,053	77,053
100,000		Pension deficit charge	100,000	100,000
		Total of other income		3,037,014
		Total income		3,907,591
	Interfund Transfers IN			
	Expenditure			
1,454,773	Administrative expenses	Remuneration and expenses of staff	1,391,125	1,391,125
104,334		Occupancy costs	113,851	113,851
978		Printing, Stationery, Post	750	750
3,368		Telephones	574	574
13,763		Legal and Professional fees	10,600	10,600
		Miscellaneous (specify)		
5,819		Office publication	5,849	5,849
55,856		IT costs	44,596	44,596
18,815		Insurance	10,796	10,796
600		Misc expenses	643	643
100,000		Pension deficit payments	100,000	100,000
		Total of Admin expenses		1,678,784
	Other Charges	Bank charges	805	805
375		Depreciation	1,012	1,012
		Sums written off		
		Affiliation fees		
		Donations		
14,707		Conference and meeting fees	31,759	31,759
		Expenses		
		Miscellaneous (specify)		
1,327,077		Training and consultancy	1,099,949	1,099,949
621,461		Project costs	1,015,806	1,015,806
		Other finance costs		
132,000		Pension scheme losses/(gains)	256,000	256,000
		Total of other charges		2,405,331
	Taxation			
	Total expenditure			4,084,115
	Interfund Transfers OUT			
-240,528		Surplus/Deficit for year		-176,524
2,350,052		Amount of fund at beginning of year		2,064,524
2,064,524		Amount of fund at end of year		1,888,000

(see notes 17 to 18)

[illegible][illegible]

(see notes 17 to 18)

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

(see notes 17 to 18)

Account 6		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other income (specify)		
		Total Income	
Interfund Transfers IN			
Expenditure	Administrative expenses		
	Other expenditure (specify)		
		Total Expenditure	
Interfund Transfers OUT			
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	

[illegible]

Balance Sheet as at [31st March 2026]

(see notes 19 and 20)

Previous Year		£	£
4,060	Fixed Assets (as at Page 8)	4,446	4,446
	Investments (as per analysis on page 9)		
	Quoted (Market value £) as at Page 9		
	Unquoted (Market value £) as at Page 9		
	Total Investments		
	Other Assets		
398,190	Sundry debtors	318,432	318,432
2,524,638	Cash at bank and in hand	418,648	418,648
	Stocks of goods		
	Others (specify)		
	Short term investments	1,741,491	
	Total of other assets	2,478,571	2,478,571
	Total Assets		2,483,017
2,064,524	Revenue Account/ General Fund	1,888,000	
	Revaluation Reserve		
	Liabilities		
43,390	Loans		
114,339	Tax payable	68,480	
704,635	Sundry creditors	173,166	
	Accrued expenses	353,371	
	Pension scheme liabilities		
	Total Liabilities		595,017
	Total Assets		2,483,017

Fixed Assets account

(see note 21)

	Land and Buildings	Fixtures & Fittings	Motor Vehicles & Equipment	Total £
Cost or Valuation				
At start of period			4,060	4,060
Additions during period			1,398	1,398
Less: Disposals				
Less: Depreciation			-1,012	-1,012
Total to end of period			4,446	4,446
Book Amount at end of period			4,446	4,446
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
Total of Fixed Assets			4,446	4,446

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
		£	£
Income			
From Members		813,374	813,374
From Investments		57,203	57,203
Other Income (including increases by revaluation of assets)		3,037,014	3,037,014
Total Income		3,907,591	3,907,591
Expenditure			
(including decreases by revaluation of assets)			
Total Expenditure		4,084,115	4,084,115
Funds at beginning of year			
(including reserves)		2,064,524	2,064,524
Funds at end of year			
(including reserves)		1,888,000	1,888,000
ASSETS			
	Fixed Assets		4,446
	Investment Assets		
	Other Assets		2,478,571
	Total Assets		2,483,017
Liabilities			
	Total Liabilities		595,017
Net Assets (Total Assets less Total Liabilities)			1,888,000

Summary Sheet

(see notes 24 to 33)

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

Notes to the accounts

(see note 34)

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

See attached accounts.

Accounting policies

(see notes 35 & 36)

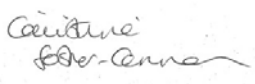
See attached documents.

Signatures to the annual return

(see notes 37 and 38)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Cairistine Foster-Cannan	Name:	Carl Smith - Chair
Date:	16th July 2026	Date:	22nd July 2026

Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note 37)	Yes	X	No	
Has the auditor's report been completed? (see Note 41)	Yes	X	No	
Is the rule book enclosed? (see Note 39)	Yes	X	No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	X	No	

Checklist for auditor's report

(see notes 41 to 44)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? (See section 36(1) and (2) of the 1992 Act and notes 43 and 44)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.

(See section 36(4) of the 1992 Act set out in note 43)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See attached documents.

Signature(s) of auditor or auditors:

Sumer AuditCo Limited 29 July 2026

Name(s):

Sumer AuditCo Limited

Profession(s) or Calling(s):

Statutory Auditor

Address(es)

Fitzroy House,
Crown Street,
Ipswich,
IP1 3LG

Date:

29 July 2026

Contact name for enquiries and telephone number:

John Perry
01473 945872

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

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Year Ended 31st March 2026

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

ASSOCIATION INFORMATION

Management Committee

Voting Members:

Cllr G Butland (Chair) (Con)
Cllr S Jarvis (Co Vice Chair) (Lib)
Cllr Hazel Simmons (Co Vice Chair) (Lab)
Cllr D Saw (Green)
Cllr R Siddall (Ind)
Cllr C Smith (Con)
Cllr J Taylor (Lib) (Resigned 07/05/2026)
Cllr C Waterman (Lab)

Non-Voting Members:

Mr D Gascoyne (Lead Chief Executive)

Officers:

Cairistine Foster-Cannan (Chief Executive)

Principal Office

West Suffolk House
Western Way
Bury St Edmunds
Suffolk
IP33 3YU

Auditors

Sumer Auditco Limited
Fitzroy House
Crown Street
Ipswich
IP1 3LG

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
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EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES
For the Year Ended 31st March 2026

The Management Committee are required to prepare financial statements in accordance with applicable law and regulations for each financial year. The Trade Union and Labour Relations (Consolidation) Act 1992 requires that the financial statements included in the annual return give a true and fair view (section 32). In order to meet this requirement, the Management Committee has determined that the principles of Financial Reporting Standard 102 (FRS 102) will be applied in the preparation of these financial statements. In preparing those financial statements, the Management Committee are required to:

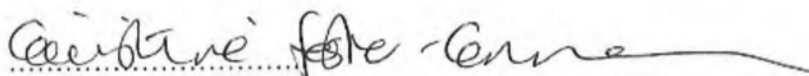
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Management Committee are also responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy, at any time, the financial position of the Association and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Management Committee are aware:

- There is no relevant information of which the Association's auditor is unaware; and
- The Management Committee have taken all steps they ought to have taken to make themselves aware of any audit information and to ensure that the Association's auditors are aware of that information as per Section 37 of the Trade Union and Labour Relations (Consolidation) Act 1992.

Signed on behalf of the Management Committee.


C Foster-Cannan

Date: 2 July 2026.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
For the Year Ended 31st March 2026

Opinion on Financial Statements

We have audited the financial statements of the East of England Local Government Association for the year ended 31 March 2026 which comprise the Balance sheet, Local government east revenue account, hosted projects revenue account and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 March 2025 and of its result for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Management Committees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Matters on Which we are Required to Report by Exception

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

- the association has not kept proper accounting records; or
- the financial statements are not in agreement with the accounting records or returns;
- the association has not maintained a satisfactory system of control over its transactions; or
- we have not received all the information and explanations we need for our audit.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION (continued)
For the Year Ended 31st March 2026

Respective Responsibilities of the Management Committee

As explained more fully in the Statement of Management Committee Responsibilities, set out on page 1, the Management Committee is responsible for keeping proper accounting records in accordance with section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992. This includes maintaining a satisfactory system of control over the accounting records, cash holdings and all receipts and remittances. The Management Committee is also responsible for safeguarding the assets of the trade union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the financial statements, the Management Committee are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including reviewing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION (continued)
For the Year Ended 31st March 2026

Use of our report

This report is made solely to the Association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sumer Audit Co Limited

7 July 2026

Date:.....

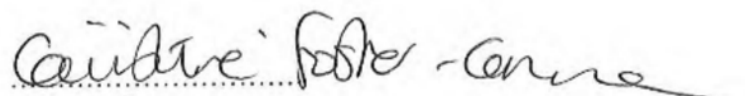
Sumer Auditco Limited
Fitzroy House
Crown Street
Ipswich
IP1 3LG

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

BALANCE SHEET
At 31st March 2026

	Note	2026 £	£	2025 £	£
Fixed Assets					
Tangible Assets	4		4,446		4,060
Current Assets					
Short Term Investments	5	1,741,491		-	
Debtors	6	318,432		398,190	
Cash at Bank and in Hand		418,648		2,524,638	
		<u>2,478,571</u>		<u>2,922,828</u>	
Creditors: Amounts Falling due Within One Year	7	<u>(595,017)</u>		<u>(862,364)</u>	
Net Current Assets			1,883,554		2,060,464
Total Assets Less Current Liabilities			<u>1,888,000</u>		<u>2,064,524</u>
Net Assets Excluding Pension Scheme Assets/(Liabilities)			<u>1,888,000</u>		<u>2,064,524</u>
Defined Benefit Pension Scheme Asset/(Liability)	9		-		-
Net Assets Including Pension Scheme Assets/(Liabilities)			<u><u>1,888,000</u></u>		<u><u>2,064,524</u></u>
Representing:					
Members Funds - Surplus/(Deficit)	8		<u><u>1,888,000</u></u>		<u><u>2,064,524</u></u>

The financial statements are prepared in accordance with Financial Reporting Standard 102 (FRS102) Section 1A, and were approved by the Management Committee and signed on its behalf:


C Foster-Cannan

Date: 2 July 2026.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
LOCAL GOVERNMENT ASSOCIATION REVENUE ACCOUNT
For the Year Ended 31st March 2026

	Note	2026 £	2025 £
Income			
Local Authority Subscriptions		813,374	789,684
Hosting Fees		77,053	96,274
Staff Income		34,690	1,744
Governance		5,500	-
Policy		42,250	-
Employers Services (formerly Support Services)		32,950	29,971
Climate Agenda		5,000	10,947
Business Development (formerly Commercial Services)		-	2,750
Commercial Events (formerly Commercial Services)		49,548	55,052
Interim Hub (formerly Commercial Services)		6,365	1,728
Talent Bank		980,324	1,139,784
Cultural Awareness Hub		-	65,290
Interest		57,203	34,227
Pension Liability Contribution		100,000	100,000
		2,204,257	2,327,451

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

LOCAL GOVERNMENT ASSOCIATION REVENUE ACCOUNT - CONTINUED
For the Year Ended 31st March 2026

	Note	2026 £	2025 £
Expenditure			
Staff Costs		1,184,487	1,055,003
Accommodation Costs		123,408	136,293
Pension Liability Charge		100,000	100,000
Governance		10,707	10,613
Policy		46,669	19,709
Employers Services		24,964	16,983
Business Subscriptions		5,849	5,819
Marketing & Comms		11,150	18,286
Climate Agenda		17,480	57,094
Business Development (formerly Commercial Services)		7,707	67,563
Commercial Events (formerly Commercial Services)		11,993	25,707
Interim Hub (formerly Commercial Services)		947	-
Talent Bank		805,270	921,555
Cultural Awareness Hub		-	74,354
Other Finance Costs - Pension Scheme		(225,000)	(73,000)
		2,125,631	2,435,979
Surplus/(deficit) for year before funds held as nominee		78,626	(108,528)
Funds held as nominee			
Innovation Corridor - Income		183,171	160,588
Innovation Corridor - Expenditure		(183,171)	(160,588)
Regional Audit Forum - Income		850	740
Regional Audit Forum - Expenditure		-	(740)
		79,476	(108,528)
Surplus/(deficit) for year including funds held as nominee			
Actuarial (losses) on pension plan	8	(256,000)	(132,000)
Total comprehensive (deficit) for year		(176,524)	(240,528)

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

HOSTED PROJECTS REVENUE ACCOUNT
For the Year Ended 31st March 2026

	2026	2025
	£	£
Income		
Strategic Migration Partnership (formerly Home Office Enabling Grant)	305,926	183,040
Resettlement (formerly Home Office Syrian Resettlement Programme)	188,986	203,254
ESOL (formerly Home Office ESOL Grant)	262,134	12,303
AMIF (formerly EU funded project)	(7)	-
The Bell Foundation	-	6,719
Hong Kong HUB	344,205	297,375
Ukraine Migration Support	38,135	66,717
International Recruitment	312,598	470,003
ARU Anglia Ruskin	67,336	46,536
	1,519,313	1,285,947
Expenditure		
Strategic Migration Partnership (formerly Home Office Enabling Grant)	305,926	183,040
Resettlement (formerly Home Office Syrian Resettlement Programme)	188,986	203,254
ESOL (formerly Home Office ESOL Grant)	262,134	12,303
AMIF (formerly EU funded project)	(7)	-
The Bell Foundation	-	6,719
Hong Kong HUB	344,205	297,375
Ukraine Migration Support	38,135	66,717
International Recruitment	312,598	470,003
ARU Anglia Ruskin	67,336	46,536
	1,519,313	1,285,947
Surplus/(Deficit) for the year	-	-

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **For the Year Ended 31st March 2026**

1. General Information

The East of England LGA is a politically-led, cross party organisation which works on behalf of the 50 local councils in the East of England to harness their collective strength to shape and serve their communities and localities.

As of the 7th April 2025 the East of England Local Government Association assumed the operating name of Local Government East. However, the entity will remain listed with the Certification Office as East of England Local Government Association and that name is retained in its constitution.

2. Accounting Policies

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable UK accounting standards.

The Management Committee has determined that the principles of Financial Reporting Standard 102 (FRS 102) S1A will be applied in the preparation of these financial statements.

The following accounting policies have been applied:

b. Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Association will continue to operate for at least 12 months from the date that the financial statements are authorised. Under the Constitution each member undertakes jointly to underwrite the liabilities of the Association.

c. Tangible Fixed Assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment (Laptops) -	5 years straight line method
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EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2026

d. Pension

The Association contributes to the Cambridgeshire County Council Pension Fund, which is a Defined Benefit Scheme. Employer contributions are charged to the Revenue accounts so as to spread the costs over the employees' working lives.

The cost of the defined benefit pension plan is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of these plans, such estimates are subject to significant uncertainty. The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 8.

e. Income

Subscription income is recognised in the year to which the subscriptions relate. Income from training, consultancy and conferences is recognised in the period the service is provided.

f. Grant Income

Grants of a revenue nature are credited to income in the period to which they relate. Where not all of the conditions attaching to grants have been fulfilled at the Balance Sheet date, income is deferred. Contributions towards capital expenditure are deducted from the cost of the assets to which they relate.

g. Financial Instruments

The Association only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Revenue Account.

Financial assets cease to be recognised only when the contractual rights to the cash flows expire, or when substantially all the risks and rewards of ownership are transferred to another entity.

Financial liabilities cease to be recognised when and only when the Association's obligations are discharged, cancelled or they expire.

h. Operating Leases

Rentals paid under operating leases are charged to the Revenue Account on a straight line basis over the lease term.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31st March 2026

i. Judgements in applying accounting estimates and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported in the financial statements. The key judgements and estimation uncertainty that have a significant risk of causing material misstatement to the carrying amounts of assets and liabilities are those made in respect of the defined benefit pension scheme. Estimation of the net defined benefit pension scheme liability depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement rates and expected returns on pension fund assets. Further details of the assumptions made are disclosed in note 8.

j. Corporation tax and capital gains

The East of England Local Government Association is exempt from paying corporation tax and capital gains tax, under the following legislation:

Corporation Tax Act 2010, section 984 (CTA10/S984) and Income Tax Act 2007, section 838 (ITA07/S838). These acts exempt United Kingdom local authorities and local authority associations from Corporation Tax on their income.

The Taxation of Chargeable Gains Act 1992 (TCGA92/S271) (3) exempts United Kingdom local authorities and local authority associations from Capital Gains Tax.

k. Short term investments

The East of England Local Government Association invested £1.7 million with Handelsbanken on 2 August 2025, on a 3-month fixed term rolling basis. Interest accrued during the year has been credited to the association's revenue account, in addition to interest earned on the Barclays Savings account balance.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31st March 2026

3. Employees

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

2026 Number	2025 Number
31	34

4. Fixed Assets

	2026 Office Equipment £
Cost of Assets	
At 1 April 2025	4,359
Additions in year	1,398
At 31 March 2026	5,757
 Depreciation	
At 1 April 2025	299
Charge for the year on owned assets	1,012
At 31 March 2026	1,311
 Net Book Value	
At 1 April 2025	4,060
At 31 March 2026	4,446

5. Short term investments

	2026 £
Principal invested	1,700,050
Interest accrued to date	41,441
	1,741,491

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2026

6. Debtors

Amounts falling due within one year:	2026	2025
	£	£
Trade Debtors	193,372	340,009
Prepayments and Accrued Income	125,060	58,181
	<u>318,432</u>	<u>398,190</u>

7. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade Creditors	150,013	89,852
Other Taxation and Social Security	68,480	43,390
Other Creditors	23,153	24,487
Accruals and Deferred Income	353,371	704,635
	<u>595,017</u>	<u>862,364</u>

8. Members' Funds

	Balance at 1 April 2025 £	Surplus / (deficit) £	Gains / (Losses) £	Balance at 31 March 2026 £
Local Government Association	2,028,219	(176,524)	-	1,851,695
Defined Benefit Pension Scheme	-	256,000	(256,000)	-
	<u>2,028,219</u>	<u>79,476</u>	<u>(256,000)</u>	<u>1,851,695</u>
Hosted Projects	36,305	-	-	36,305
	<u>2,064,524</u>	<u>79,476</u>	<u>(256,000)</u>	<u>1,888,000</u>

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31st March 2026

9. Pension Scheme

Defined benefit scheme

The Association participates in the Local Government Pension Scheme, a funded defined benefit pension scheme, administered by Cambridgeshire County Council.

A comprehensive actuarial valuation of the Association pension scheme, using the projected unit credit method, was carried out at 31 March 2026 by Hymans Robertson LLP, independent consulting actuaries.

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

	2026	2025
Expected rate of salary increases	3.50%	3.30%
Expected rate of increase of pensions in payment	3.00%	2.80%
Discount rate	6.20%	5.80%
The mortality assumptions used were as follows:	2026	2025
	Years	Years
Longevity at age 65 for current pensioners		
- Men	23.8	23.1
- Women	25.0	25.1
Longevity at age 65 for future pensioners		
- Men	24.0	23.5
- Women	26.2	25.9

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31st March 2026

9. Pension Scheme (continued)

Reconciliation of the scheme assets and liabilities

	Assets £	Liabilities £	Total £
At 1 April 2025	14,611,000	(14,611,000)	-
Current Service Cost	-	(181,000)	(181,000)
Interest Income / (Expense)	1,061,000	(836,000)	225,000
Employee Contributions	96,000	(96,000)	-
Benefits Paid	(668,000)	668,000	-
Employer Contributions	212,000	-	212,000
Remeasurement gains / (losses)			
- Actuarial gains / (losses)	224,000	(72,000)	152,000
- Return on plan assets excluding interest income	(2,000)	-	(2,000)
- Surplus not recognised	(406,000)	-	(406,000)
At 31 March 2026	15,128,000	(15,128,000)	-

The fair value of scheme assets above has been reduced by the surplus of £4,261,000 (2025 - £3,855,000) which has not been recognised on the basis that the members cannot be reasonably certain that future economic benefits in the form of reduced contributions or a scheme refund will result.

Total cost recognised as an expense:

	2026 £	2025 £
Current service cost	181,000	241,000
Net Interest (income)/expense	(225,000)	(73,000)
Total cost recognised as an (income)/expense:	(44,000)	168,000

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2026

9. Pension Scheme (continued)

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

	2026	2025
Equity Instruments	55%	59%
Bonds	26%	22%
Property	16%	17%
Cash	3%	2%

The plan assets do not include any of the Association's financial instruments nor is any property occupied by any Association entity.

The return on the plan assets was:

	2026 £	2025 £
Interest Income	1,061,000	877,000
Return on plan assets less interest income	(2,000)	(552,000)
Total return on plan assets:	1,059,000	325,000

The Association expects to contribute £212,000 to the defined benefit pension scheme in the period to 31 March 2027.

10. Related Party Transactions

Subscription income is wholly attributable to members and subscribing partners. The income from training and consultancy services is derived principally from members.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31st March 2026

11. Government grants received

During the year, the association received the following government grants:

	2026 £
Grants from the Home Office:	
Strategic Migration Partnership (SMP)	305,936.00
Resettlement	186,664.00
Grants from the Ministry for Housing, Communities and Local Government (MHCLG)	
Hong Kong Hub	272,739.00
English for Speakers of Other Languages (ESOL)	263,160.00

Home Office grant was for the SMP to coordinate and support local delivery of the UK's national asylum seeker and refugee programmes including the National Transfer Scheme, as well as agreed regional migration priorities. Between October 25 and March 26 the SMP also coordinated the delivery of asylum mental health & wellbeing programme in the region.

MHCLG grant was for the SMP to coordinate and support the delivery of the Homes for Ukraine, the Hong Kong BN(O) Welcome Programme and the Communities for Afghan (CfA) Programmes in the East of England. Between October 25 and March 26 the SMP also coordinated the delivery of the English Language Integration Programme in the region.

EAST OF ENGLAND LOCAL GOVERNMENT ASSOCIATION

CONSTITUTION

1. TITLE

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

2. MEMBERSHIP

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

3. PURPOSE

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

4. OBJECTIVES AND POWERS

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

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

5. GOVERNANCE

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

6. MEETINGS OF THE ASSEMBLY

- 6.1 The Assembly shall hold an Annual General Meeting each year to conduct the following business:
 - a) Appointment of Chair of the Association who shall be the nominee of the largest political group in the Assembly.
 - b) Appointment of a Vice Chair of the Association who
 - (i) should at least one-half of the members of the Assembly be members of its largest political group, shall be the nominee of that Group.
 - (ii) should less than one-half of the members of the Assembly be members of its largest political group, shall be the nominee of the second largest political group in the Assembly.
 - c) receipt of annual report and accounts.
 - d) to set subscriptions and adopt a work programme and calendar of meetings for the forthcoming year.
 - e) Such ordinary business as may be submitted to it.

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

7. MEMBER BODIES

- 7.1 There shall be a Management Committee of the Association whose purpose shall be to conduct the day-to-day business of the Association and oversee the work programme agreed by the Assembly. The members of the Management Committee shall be the Chair and Vice Chair of the Association; one nominee from each recognised political group within the Assembly.
- 7.2 The members of the Management Committee, or Members who volunteer, or are nominated or selected, from the wider EELGA membership, and who are approved

by the Management Committee, may be appointed as Lead Members for an area of work and act as a spokesperson for EELGA on that theme provided that they consult with a cross-party reference group and ensure they speak with a regional voice.

- 7.3 In the event that either Counties and Unitaries or Districts are not otherwise appointed to the Management Committee, the CCN or DCN will be invited to nominate a representative from the East of England to be added to the membership of the Committee. The nominated leader of any political group of councillors in the Region which is not recognised under paragraph 6.10 of this Constitution may participate in the business of the Management Committee in a non-voting capacity.
- 7.4 Lead Member roles and portfolio areas will be kept under review to ensure coverage of the key priorities for EELGA member authorities. Changes to these portfolios can be made by the EELGA Management Committee.
- 7.5 The Management Committee may appoint such other Committees, Special Interest Groups, working groups or other Member Bodies as it considers expedient to enable the Association to carry out its functions. Membership of such bodies will be drawn from the councillors of members of the Association and shall be appointed by the Management Committee on the nomination of political group leaders.
- 7.6 The political balance of Member Bodies may be maintained by the attendance of substitutes.
- 7.7 The Management Committee shall decide the Terms of Reference of Member Bodies and may designate them as “Standing” or “Task and Finish”; and shall specify arrangements for periodic reporting of each member body’s activities to the Assembly.
- 7.8 The Assembly or the Management Committee may appoint councillors of members of the Association to such outside bodies as it thinks fit. Such appointments shall specify their duration and the arrangements for briefing by the Association and reporting back to the Association.

8. LEAD CHIEF EXECUTIVE AND STAFF

- 8.1 The Assembly shall appoint a Lead Chief Executive from amongst local authority Chief Executives in the Region. The Lead Chief Executive shall be available to advise the Assembly and the Management Committee as and when required, particularly in periods of transition between Chief Executives and in supporting the Chair of the Management Committee in the performance management, including appraisal, of the Chief Executive.
- 8.2 The Management Committee shall appoint a Chief Executive and such other staff or procure such advice as it considers necessary to deliver the Association’s objectives.
- 8.3 The Chief Executive may, in consultation with the Management Committee, take action on behalf of the Association in a case of urgency in pursuance of the Association’s objectives and in line with its current policies.

9. AMENDMENTS TO THE CONSTITUTION

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

10. FINANCE AND ADMINISTRATION

- 10.1 The budget and a report on subscriptions for the ensuing financial year shall be presented to and agreed at a meeting of the Annual Meeting of the Assembly.
- 10.2 The Association may not invest, lend or borrow money or acquire or dispose of land and buildings without obtaining specific approval of the Assembly.
- 10.3 The Chief Executive shall be authorised to sign legally binding documents on behalf of the Assembly.
- 10.4 Subscriptions paid by members of the Association shall be determined on the basis of a scheme approved by the Assembly. Such a scheme shall have regard to the differences in size and type of authorities existing in the Region.
- 10.5 The Association's financial year shall run from 1st April to 31st March.
- 10.6 All contributions shall become due on 1st April in every year. Any member of the Assembly whose Authority has not paid its subscription by the date of the Annual General Meeting of the Assembly shall not be entitled to vote on any matter at that meeting.
- 10.7 Accounts of all funds held by or on behalf of the Association shall be prepared annually and shall be audited by auditors to be appointed annually at the Annual Meeting of the Assembly.
- 10.8 Each member of the Association, by accepting membership thereof undertakes jointly with each of the other members, whilst it is in membership, to underwrite any liabilities that are not ultra vires and may be incurred in the name of the Association with its authority.

11. RESIGNATION

- 11.1 Any member of the Association wishing to terminate its membership shall give not less than 12 months' notice in writing to the Chief Executive to expire on 31st March in any year.
- 11.2 Any member of the Association shall, upon ceasing to be a member of the Association, forfeit all right to and claims upon the Association and its property and funds. The resigning member authority shall pay such amount representing the authority's share of responsibility towards liabilities incurred by the Association on behalf of member authorities including any related contingent staff liabilities as the Association may direct.

12. DISSOLUTION

- 12.1 A motion for the dissolution of the Association must be approved by three-quarters of the members of the Association.

- 12.2 Following agreement to the dissolution of the Association, the Lead Chief Executive shall be responsible for disposing of the assets/liabilities of the Association and the apportionment of responsibilities for receiving proceeds and/or meeting liabilities shall be based on the proportion with which the subscription paid by the authority bears to the total subscriptions.

Addendum

At the July 2018 AGM the following were adopted as ‘abiding principles’

- a. The appointment of the Chair of the Association be either a county/unitary OR a district representative, with the next subsequent Chair appointed from the type not previously represented. In relation to county and unitary representation, where possible, this should follow a similar consecutive and cyclical structure. For example:
 - i. Cycle 1 - County Representative
 - ii. Cycle 2 - District Representative
 - iii. Cycle 3 – Unitary Representative
 - iv. Cycle 4 – District Representative
 - v. And so on...
- b. The Vice-Chair be a district council representative when the Chair is a unitary/county representative, and vice versa.
- c. At the time of appointment, the Chair and Vice-Chair to be a leader of a council and member of the Assembly.
- d. The tenure of the Chair be limited to a maximum of 2 years in order to enable more balanced representation.
- e. That geographic balance be considered where possible in the appointment to the Chair and Vice-Chair roles.
