

**ASSOCIATION OF LOCAL COUNCIL CLERKS**  
**REPORT OF THE NATIONAL COMMITTEE AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

**ASSOCIATION OF LOCAL COUNCIL CLERKS**

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for the Year Ended 31 DECEMBER 2018**

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**ASSOCIATION OF LOCAL COUNCIL CLERKS**

**TRADE UNION INFORMATION**  
**for the Year Ended 31 DECEMBER 2018**

**OFFICERS:**

Mrs L C Hedley  
Mrs P J Heath  
Mr L Thatcher  
Ms L Sung  
Mr M Lennon  
Mrs T A Broughton  
Ms S Roberts  
Mr G Rippon

**REGISTERED OFFICE:**

1 The Crescent  
Taunton  
Somerset  
TA1 4EA

**TRADE UNION  
REGISTERED NUMBER:**

1271T (England and Wales)

**AUDITORS:**

Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

## ASSOCIATION OF LOCAL COUNCIL CLERKS

### REPORT OF THE NATIONAL COMMITTEE for the Year Ended 31 DECEMBER 2018

The National Committee present their report with the financial statements of the trade union for the year ended 31 December 2018.

#### OFFICERS

The officers shown below have held office during the whole of the period from 1 January 2018 to the date of this report.

Mrs L C Hedley  
Mrs P J Heath  
Mr L Thatcher  
Ms L Sung  
Mr M Lennon  
Mrs T A Broughton  
Ms S Roberts  
Mr G Rippon

Other changes in officers holding office are as follows:

Mrs S Shippen - resigned 5 September 2018  
Ms S Jeffries - resigned 1 July 2018  
Mr M A King - resigned 5 September 2018  
Ms T Pattison - resigned 5 May 2018  
Mrs L M A Moore – term of office ended on 31 October 2018  
Mr S J E Alison - resigned 31 May 2018

#### STATEMENT OF NATIONAL COMMITTEE'S RESPONSIBILITIES

The officers are responsible for preparing the Report of the National Committee and the financial statements in accordance with applicable law and regulations.

Trade Union law requires the officers to prepare financial statements for each financial year. Under that law the officers have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under trade union law the officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the trade union and of the surplus or deficit of the trade union for that period. In preparing these financial statements, the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trade union will continue in business.

The officers are responsible for keeping adequate accounting records that are sufficient to show and explain the trade union's transactions and disclose with reasonable accuracy at any time the financial position of the trade union and 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 trade union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the officers are aware, there is no relevant audit information of which the trade union's auditors are unaware, and each officer has taken all the steps that he or she ought to have taken as a officer in order to make himself or herself aware of any relevant audit information and to establish that the trade union's auditors are aware of that information.

#### AUDITORS

The auditors, Wallace Crooke, will be proposed for re-appointment at the forthcoming Annual General Meeting.

#### ON BEHALF OF THE BOARD:

Mrs L C Hedley, General Secretary

24 May 2019

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ASSOCIATION OF LOCAL COUNCIL CLERKS

### Opinion

We have audited the financial statements of Association of Local Council Clerks (the 'company') for the year ended 31 December 2018 which comprise the Statement of Income and Retained Earnings, Balance Sheet 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 company's affairs as at 31 December 2018 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The officers are responsible for the other information. The other information comprises the information in the Report of the National Committee, but does not include the financial statements and our Report of the Auditors thereon.

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.

### Opinion on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the National Committee for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the National Committee has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the National Committee.

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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the National Committee.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ASSOCIATION OF LOCAL COUNCIL CLERKS

### **Responsibilities of officers**

As explained more fully in the Statement of National Committee's Responsibilities set out on page two, the officers are 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 officers determine 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 officers are responsible for assessing the company'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 company 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 a Report of the Auditors 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.

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 Report of the Auditors.

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr M P H Jones (Senior Statutory Auditor)  
for and on behalf of Wallace Crooke  
Chartered Accountants  
& Registered Auditors  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

24 May 2019

**ASSOCIATION OF LOCAL COUNCIL CLERKS**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
for the Year Ended 31 DECEMBER 2018

	Notes	Year ended 31/12/18 £	Period 10/6/16 to 31/12/17 £
<b>TURNOVER</b>		38,799	11,263
Cost of sales		<u>4,050</u>	<u>3,700</u>
<b>GROSS SURPLUS</b>		34,749	7,563
Administrative expenses		<u>64,380</u>	<u>60,894</u>
		(29,631)	(53,331)
Other operating income		<u>30,000</u>	<u>53,843</u>
<b>OPERATING SURPLUS and SURPLUS BEFORE TAXATION</b>		369	512
Tax on surplus		<u>-</u>	<u>-</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		369	512
Retained earnings at beginning of year		512	-
		<u>          </u>	<u>          </u>
<b>RETAINED EARNINGS AT END OF YEAR</b>		<u><u>881</u></u>	<u><u>512</u></u>

The notes form part of these financial statements

**ASSOCIATION OF LOCAL COUNCIL CLERKS**

**BALANCE SHEET  
31 DECEMBER 2018**

	Notes	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Debtors	4	40,188	45,000
Cash at bank		<u>34,538</u>	<u>16,513</u>
		74,726	61,513
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>73,845</u>	<u>61,001</u>
<b>NET CURRENT ASSETS</b>		<u>881</u>	<u>512</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>881</u></u>	<u><u>512</u></u>
<b>RESERVES</b>			
Income and expenditure account		<u>881</u>	<u>512</u>
		<u><u>881</u></u>	<u><u>512</u></u>

The financial statements were approved by the National Committee on 24 May 2019 and were signed on its behalf by:

Mrs L C Hedley, General Secretary

The notes form part of these financial statements

ASSOCIATION OF LOCAL COUNCIL CLERKS

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2018

1. **STATUTORY INFORMATION**

Association of Local Council Clerks is a trade union registered in England and Wales. The trade union's registered number and registered office address can be found on the Trade Union Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company's financial statements are individual entity financial statements.

The company's financial statements are presented in Sterling and all values are rounded to the nearest pound.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2017 - NIL).

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Other debtors	39,172	45,000
Prepayments and accrued income	<u>1,016</u>	<u>-</u>
	<u>40,188</u>	<u>45,000</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Subscriptions in advance	22,334	13,944
Other creditors	47,967	46,057
Accruals and deferred income	<u>3,544</u>	<u>1,000</u>
	<u>73,845</u>	<u>61,001</u>

**ASSOCIATION OF LOCAL COUNCIL CLERKS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2018**

**6. RELATED PARTY DISCLOSURES**

During the period, the trade union received management services of £55,389 (2017: £48,628) from an entity under common control. At the period end, the union owed £47,967 (2017: £46,057) to an entity under common control.

During the period, the trade union was awarded a grant of £30,000 (2017: £45,000) from an entity under common control. At the period end, the union was owed £39,172 (2017: £45,000) from an entity under common control.

**ASSOCIATION OF LOCAL COUNCIL CLERKS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**for the Year Ended 31 DECEMBER 2018**

	Year ended 31/12/18		Period 10/6/16 to 31/12/17	
	£	£	£	£
<b>Subscriptions</b>		38,799		11,263
<b>Cost of sales</b>				
Employment officer support fees		<u>4,050</u>		<u>3,700</u>
<b>GROSS SURPLUS</b>		34,749		7,563
<b>Other income</b>				
Sundry receipts	-		8,843	
Grants received	<u>30,000</u>		<u>45,000</u>	
		<u>30,000</u>		<u>53,843</u>
		64,749		61,406
<b>Expenditure</b>				
Telephone	600		600	
Post and stationery	269		495	
Travelling	3,543		3,998	
Licences and insurance	128		1,191	
Training costs	900		2,451	
Sundry expenses	33		-	
Recharges	54,789		48,028	
Election and professional fees	1,440		3,035	
Auditors' remuneration	<u>2,600</u>		<u>1,000</u>	
		<u>64,302</u>		<u>60,798</u>
		447		608
<b>Finance costs</b>				
Bank charges		<u>78</u>		<u>96</u>
<b>NET SURPLUS</b>		<u><u>369</u></u>		<u><u>512</u></u>