

**THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026**

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THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The directors present their report and accounts for the year ended 31 March 2026.

Directors

The following directors held office during the whole of the period:

Jennifer Lawrence
Loretta Whetlor
Peter Seib
Stuart Haskins
Andrew Jones
Gerard Tucker
Peter Burridge-Clayton
David Crisfield
Judith Morison
William Roberts

The following directors resigned during the period:

Anne Hills resigned on 3 October 2025.
Janet Lloyd resigned on 3 October 2025.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

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Loretta Whetlor
Director

Approved by the board on: 28 April 2026

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
FOR THE YEAR ENDED 31 MARCH 2026**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Somerset Association of Local Councils Limited for the year ended 31 March 2026 as set out on pages 5 - 6 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Directors of The Somerset Association of Local Councils Limited, as a body, in accordance with the terms of our engagement letter dated 20 June 2024. Our work has been undertaken solely to prepare for your approval the accounts of The Somerset Association of Local Councils Limited and state those matters that we have agreed to state to the Board of Directors of The Somerset Association of Local Councils Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Somerset Association of Local Councils Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Somerset Association of Local Councils Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Somerset Association of Local Councils Limited. You consider that The Somerset Association of Local Councils Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Somerset Association of Local Councils Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

MAX FOOTE ASSOCIATES LIMITED
Chartered Certified Accountants

2 BAILEY HILL
CASTLE CARY
SOMERSET
BA7 7AD

28 April 2026

THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
	£	£
Turnover	189,094	140,147
Other income	122,269	85,344
Staff cost	(223,912)	(174,495)
Depreciation and other amounts written off assets	(2,053)	(2,198)
Other charges	(53,280)	(53,130)
Profit/(loss)	<u>32,118</u>	<u>(4,332)</u>

THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	2026	2025
	£	£
Fixed assets	3,104	4,649
Current assets	409,010	887,936
Prepayments and accrued income	-	34
Creditors: amounts falling due within one year	(165,109)	(685,024)
Net current assets	243,901	202,946
Total assets less current liabilities	247,005	207,595
Accruals and deferred income	(9,164)	(1,872)
Net assets	237,841	205,723
Reserves	237,841	205,723

NOTES TO THE ACCOUNTS

1 Statutory information

The Somerset Association of Local Councils Limited is a private company, limited by guarantee, registered in England and Wales, registration number 11942896. The registered office is 2 Bailey Hill, Castle Cary, Somerset, BA7 7AD, United Kingdom.

2 Average number of employees

During the year the average number of employees was 5 (2025: 4).

For the year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime.

Approved by the board on 28 April 2026

Loretta Whetlor
Director

Company Registration No. 11942896

THE SOMERSET ASSOCIATION OF LOCAL COUNCILS LIMITED
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

This schedule does not form part of the statutory accounts.

	2026	2025
	£	£
Turnover		
Fees	189,094	138,561
Reimbursed expenses	-	1,586
	<u>189,094</u>	<u>140,147</u>
Other income		
Other operating income	110,869	60,142
Interest receivable	11,400	25,202
	<u>122,269</u>	<u>85,344</u>
Staff costs		
Wages and salaries	183,267	145,997
Pensions	10,379	10,732
Employer's NI	22,590	13,455
Staff training and welfare	185	398
Travel and subsistence	6,490	2,393
Motor expenses	739	1,520
Entertaining	262	-
	<u>223,912</u>	<u>174,495</u>
Depreciation and other amounts written off assets		
Depreciation	2,053	2,198
Other		
Rent	400	6,087
Telephone and fax	598	816
Internet	1,411	1,436
Stationery and printing	14	163
Subscriptions	34,154	31,261
Bank charges	241	262
Insurance	417	492
Software	4,930	2,851
Repairs and maintenance	14	-
Bad debts	(563)	(2,261)
Sundry expenses	824	318
Accountancy fees	2,004	5,127
Consultancy fees	1,205	60
Advertising and PR	74	903
Other legal and professional	7,557	5,615
	<u>53,280</u>	<u>53,130</u>
Profit/(loss) on ordinary activities before taxation	<u>32,118</u>	<u>(4,332)</u>