

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

Industrial Relations (Northern Ireland) Order 1992 (as amended)

FORM AR(NI)21 - ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Lough Neagh Fishermen's Association
31 DECEMBER 2017

Year ended:

Ref No:

Head or Main Office



LNFA 17 CARRIGART CRAIGAVEN CO. ARMAGH BT 65 5BU
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Has the address changed during the year to which the return relates?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Tick as appropriate)
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General Secretary:

W NELSON

Telephone Number and Email Address

07962321299

Contact name for queries regarding the completion of this return:

William Nelson - 07962321299

Telephone Number and Email Address

liamnelson7@yahoo.co.uk

Every trade union having its head of main office outside Northern Ireland has a statutory obligation to provide the Certification Officer with names and addresses of one or more persons resident in Northern Ireland authorised to accept on its behalf service of process and any notices required to be served on it. The Certification Officer has no authority to waive this provision.

NAME OF AUTHORISED PERSON:

NORTHERN IRELAND ADDRESS:

The address to which enquiries, returns and other documents should be sent is:

Northern Ireland Certificate Office for Trade Unions and Employers' Associations
10 - 12 Gordon Street Belfast BT1 2LG. Telephone: 028 9023 7773 Fax: 028 9023 2271
E-mail: info@nicertoffice.org.uk

RETURN OF MEMBERS

(see Notes 8 and 9)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
Male	58				58
Female	4				4
TOTAL	62				62

Total number of members (including Northern Ireland members) above for whom no home or authorised address is held.

Number of Northern Ireland members for whom no home or authorised address is held.

RETURN OF CHANGE OF OFFICERS

(see Note 10)

Please complete the following to record any changes of officers during the twelve months covered by this return and attach as an annex to this form a complete list of all officers in post at the end of the year to which this form relates.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Chairman	D. Mulholland	D. Mulholland	28 / 04 / 2017
Secretary	W NELSON	W NELSON	28 / 04 / 2017
Vice - Secretary	P. J. Wylie	P. J. Wylie	28 / 04 / 2017
Treasurer	D. NELSON	D. NELSON	28 / 04 / 2017

State whether the union is:

a. A branch of another trade union?

 Yes

 No

If yes, state the name:

b. A federation of trade unions?

 Yes

 No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND
(see Notes 11 to 16)

	£	£
INCOME		
Members:		
Contributions and Subscriptions	<u>235.00</u>	
Other income from members (specify)		
Federations and other bodies (as at page 7)	_____	
Total of other income (as at page 7)		
Total Investment income (as at page 19)	_____	

	TOTAL INCOME	235.00
EXPENDITURE		
Benefits to members (as at page 9)	710.61	
Administrative expenses (as at page 15)		
Federations and other bodies - Affiliation fees, grants etc. (specify)		

	TOTAL EXPENDITURE	710.61

SURPLUS (DEFICIT) FOR YEAR (475.61)

Amount of fund at beginning of year £ 1907.88

Amount of fund at end of year £ 1432.27

Total number of members (including Northern Ireland members) contributing to the general fund at end of year

Number of Northern Ireland members contributing to the General Fund at the end of the year

General Fund subscription income from Northern Ireland members £

**ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND
OTHER INCOME**
(see Notes 17 and 18)

DESCRIPTION	AMOUNT	£
FEDERATION AND OTHER BODIES		
OTHER INCOME	TOTAL	0
	TOTAL	0

**ANALYSIS OF BENEFIT EXPENDITURE
SHOWN AT GENERAL FUND**

(see Notes 19 to 21)

£

£

Representation - Employment Related Issues		brought forward	
		Education and Training Services	
Representation - Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	0

FUND 2		Fund Account	
Name:		£	£
Income			
From members			
Other income (specify)			
Investment income (as at page 19)			
Total Income			0
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			0
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 3		Fund Account	
Name:		£	£
Income			
From members			
Other income (specify)			
Investment income (as at page 19)			
Total Income			0
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			0
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

(see Notes 24 to 28)

4. POLITICAL FUND ACCOUNT		To be completed by trade unions which maintain their own fund	
		£	£
Income			
Members contributions & levies			
Investment income (as at page 19)			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administration expenses in connection with political objects (specify)			
Non-political expenditure			
Amount of political fund at beginning of year			
Amount of political fund at end of year (as Balance Sheet)			
Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members			£
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund			
Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund			

5. POLITICAL FUND ACCOUNT		To be completed by trade unions which act as components of a central trade union	
		£	£
Income			
Contributions and levies collected from members on behalf of the political fund of the central trade union			
Amount received back from central trade union political fund			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administrative expenses in connection with political objects (specify)			
Non-political expenditure			
Amount held on behalf of central trade union political fund at beginning of year			£
Deduct amount remitted to central trade union political fund			£
Amount held on behalf of central trade union political fund (as Balance Sheet)			
Total Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members			£
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund			
Number of Northern Ireland members at the end of the year who are under Northern Ireland law exempt from contributing to the political fund			

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS 4 OR 5
(see Notes 29 and 30)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£ 0	
Auditors' fees		100.00
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
ADVERTISING / POSTAGE / ADMIN		498.70
BANK FEES		81.91
CANCER CHARITY DONATIONS		30.00
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Charged to:	General Fund (Account)	710.61
	(page 5)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS
(see Notes 31 to 41 below)

Office Held	Gross Salary	Pension Contributions
	£	£

OFFICIALS' SALARIES AND BENEFITS

31. The positions concerned are those of president, general secretary and each member of the executive.
32. Details are to be provided of salary and all other benefits paid from trade union funds.
33. The legislation does not define what constitutes a benefit. For the purpose of this return benefits are:
 - a. those designated as "taxable" benefits by the Inland Revenue.
 - b. pension/superannuation arrangements (see Notes 36-40).
 - c. redundancy and other termination payments (see Note 41).
34. Information is required of individual benefits with a value in excess of £100 in one accounting period. In addition to the information required above, details are also required on any loans paid from union funds.
35. If salaries and benefits (including loans) are not paid in respect of the president, general secretary or member of the executive committee a **nil** return is required.

PENSION CONTRIBUTIONS

36. Where contributions are paid from union funds into a **defined contributions scheme** in relation to the officials identified at Note 31, the amounts must be declared.
37. If the union operates a **defined benefits scheme** in relation to the officials at Note 31 please contact the Certification Office for advice on how such benefits should be recorded.

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Benefits		Total	Employers NI-Contributions
Description	Value (£)	£	£

38. Where life assurance protection is included in the pension scheme the figure inserted in the pension column should include any additional contribution paid in respect of this cover.
39. Where life assurance protection is provided through an arrangement separate from the pension scheme the figure paid in respect of this cover should be included in the "Benefits" column and the description column should be annotated to this effect.
40. Some pension schemes operate an opt out clause from the State Earnings Related Pension Scheme (SERPS). The level of employer's national insurance contributions reflects whether the scheme provides a benefit in place of part of the state benefit scheme or are paid a benefit in addition to the state benefit. It is important therefore that the correct figure for employer's national insurance contribution is provided.

REDUNDANCY AND TERMINATION PAYMENTS

41. These are payments or other benefits (including payments of salary, or in lieu of salary) made to an officer mentioned in Note 31 in connection with the termination of his/her office. Where the payment or other benefit is provided at or about the same time as the termination, or in the financial year covered by the return, the full value should be shown. If the payment or other benefit is not fully provided in that year, a description of the payment or other benefit to be provided in future years should also be shown. The cost associated with such commitments need not be shown in subsequent years in this table.

ANALYSIS OF INVESTMENT INCOME
(see Notes 42 and 43)

Income	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Total investment income	0	+	0
		=	0
Credited to:			
		General Fund (Account 1) (page 5)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund (Account 4/5)	
			0

BALANCE SHEET

as at 31st Dec 2017

(see Notes 44-46)

Previous Year		£	£
	Fixed Assets (as at page 23)		
	Investments (as per analysis on page 25)		
	Quoted (Market value £)		
	Unquoted		
	Loans to other trade unions		
	Sundry debtors		
	Other Assets		
	Cash at bank and in hand		1,432 - 27
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
1,907 - 58			1,432 - 27
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	<i>General</i> Fund (Account)		1,432 - 27
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Other loans		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		
	Provisions		
	Other Liabilities (specify)		
	TOTAL		1,432 - 27

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

	Land & Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS
(see Note 52)

QUOTED		Political Fund £	Other Funds £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investments		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

NOTES TO THE ACCOUNTS
(see Notes 53 and 54)

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

1. Financial statements are prepared under
the supervision of the Controller.

ACCOUNTING POLICIES
(see Notes 55 and 56)

The Financial Statements are Prepared
under the Historical Cost Convention.

SIGNATURES TO THE ANNUAL RETURN

(see Notes 57 and 58)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>William Nelson</u>	Chairman's Signature: <u>David Mulholland</u> (or other official whose position should be stated)
Name: <u>William Nelson</u>	Name: <u>DAVID Mulholland</u>
Date: <u>2 May 2018</u>	Date: <u>5 May 2018</u>

CHECK LIST

(see Notes 59 and 60)

(please tick as appropriate)

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED (see Note 56)	<u>YES</u>	NO
HAS THE RETURN BEEN SIGNED? (see Note 57)	<u>YES</u>	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	<u>YES</u>	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	<u>YES</u>	NO
A MEMBER'S STATEMENT IS: (see Note 60)	<u>ENCLOSED</u>	TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	<u>YES</u>	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED (see page 3)	<u>YES</u>	NO
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see page 34).	<u>YES</u>	NO

For trade unions with their head or main office outside Northern Ireland

Has the Northern Ireland Resident name and address been provided - only for trade unions with their head or main office outside Northern Ireland - Page 1 and note 60b.	YES	NO
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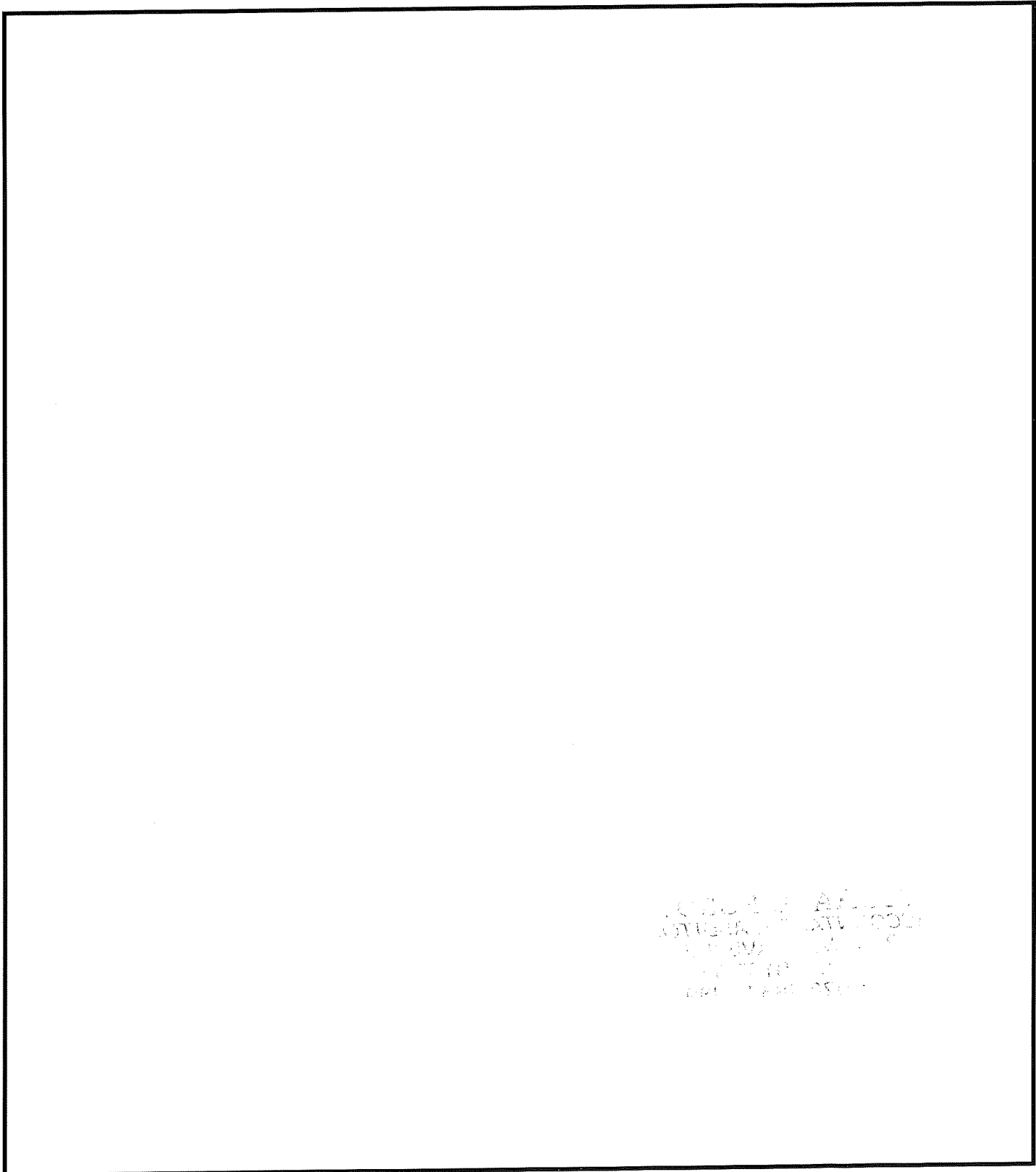
If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?

Signed _____

Contact Telephone Number _____

AUDITORS' REPORT
(see Notes 61 to 63)

made in accordance with Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992.



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AUDITOR'S REPORT continued

We confirm that the foregoing Financial Statements of the Lough Neagh Fishermen's Association for the year ended 31 December 2017 give a true and Fair view of the Association's Financial Affairs and that the requirements of the Industrial Relations (NI) Order 1992 have been Met.

Signature(s):	<input type="text" value="Michael Purdy"/>	<input type="text"/>
Name(s):	<input type="text" value="MICHAEL PURDY"/>	<input type="text"/>
Profession(s) or Calling(s):	<input type="text" value="ACCOUNTANT"/>	<input type="text"/>
Address(es):	<input type="text" value="20 LAVERY AVE"/>	<input type="text"/>
	<input type="text" value="LURGAN"/>	<input type="text"/>
	<input type="text" value="BT67 9EE"/>	<input type="text"/>
Date:	<input type="text" value="8<sup>th</sup> MAY 2018"/>	<input type="text"/>
Contact name and telephone number:	<input type="text" value="028 3832 8889"/>	<input type="text"/>

MICHAEL PURDY
 ACCOUNTANT & AUDITOR
 20 LAVERY AVENUE
 LURGAN BT67 9EE
 Tel: 028 3832 8889

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

SUMMARY SHEET

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	235.00		235.00
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			235.00
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			710.61
Funds at beginning of year (including reserves)			1907-88
Funds at end of year (including reserves)			1432-27
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets	Cash AT BANK		1432-27
		Total Assets	1432-27
LIABILITIES		Total Liabilities	NIL
NET ASSETS (Total Assets less Total Liabilities)			1432-27

GUIDANCE ON COMPLETION OF SUMMARY SHEET

The summary sheet is intended to assist in providing a simplified overview of the financial position of the organisation. It will primarily be used as the source for the information in the Certification Officer's annual report, and as a source for comparative year-on-year analysis. It does not replace any information required in the annual return which must be completed in full.

The figures in the summary report must agree with the figures presented elsewhere in the annual return.

In order for the figures on the summary sheet to balance the following must be correct.

Funds at beginning of year + Total income – Total expenditure = Funds at end of year

Total Assets – Total Liabilities = Net Assets

Funds at end of year = Net Assets

The "Total Income" figure for each set of funds must be the sum of the sources of income set out on the Summary Sheet. It should incorporate any increase by revaluation of assets, as noted in the Balance Sheet on page 21.

The "Other Income" heading should be used to account for income received from sources other than members and investments, including recognised gains. Recognised gains include revaluation of assets and other changes in the value of assets which are not offset by an equal change in liabilities.

Under "Expenditure" include any decreases noted in the revaluation reserve on page 21 (the balance sheet).

"All Funds Other Than Political Funds" must include the General Fund on page 5 and any other funds referred to on page 11 or any pages supplementary to them. The figures entered in this column must match those on pages 5 and 11.

"Political Funds" figures (if any) must match the figures entered on page 13.

"Funds at Beginning of Year" will be the sum of those funds reported in the previous return to this Office, plus or minus any adjustments made subsequently. For associations for which this is the first return, this figure will be the sum of those funds held by the association at the beginning of the period covered by this return.

The "Funds at End of Year" figure must be the sum of "Total Income" and "Funds at Beginning of Year" less "Total Expenditure".

The "Total Assets" figure must be the total of: "Fixed Assets", "Investment Assets" and "Other Assets" (the figures entered above it).

"Liabilities" must be the total of "Total Assets" less "Funds at End of Year".