

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:

Year ended:

Ref No:

Lough Neagh Fishermen's Association
31 st DECEMBER 2022

Head or Main Office:

3 Mourneview, Carnan Dungannon CO. TYRONE BT71 5AQ
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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:

William Nelson

Telephone Number and e-mail address:

(AS BELOW)

Contact name for queries regarding the completion of this return:

William Nelson

Telephone Number and e-mail address:

Wiamnelson7@yahoo.co.uk 07962321299
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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.

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

Northern Ireland Certification Office for Trade Unions and Employers' Associations
4th Floor, James House, Cromac Avenue, Belfast, BT7 2JB. Telephone: 028 9023 7773
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	44				44
Female	6				6
TOTAL	50				50

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	S Wylie	S Wylie	13/05/2022
SECRETARY	W NELSON	W NELSON	13/05/2022
TREASURER	D NELSON	D NELSON	13/05/2022
MEMBER	PJ Wylie	PJ Wylie	13/05/2022
MEMBER	JOE McElroy	JOE McElroy	13/05/2022
MEMBER	S Ogilby	S Ogilby	13/05/2022

State whether the union is:

a. A branch of another trade union?

If yes, state the name:

b. A federation of trade unions?

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see Notes 11 to 16)

	£	£
INCOME		
Members:		
Contributions and Subscriptions	1000-00	
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		1000-00
EXPENDITURE		
Benefits to members (as at page 9)		
Administrative expenses (as at page 15) <i>Accounts fee</i>	125-00	
Federations and other bodies - Affiliation fees, grants etc. (specify)		
TOTAL EXPENDITURE		125-00

SURPLUS (DEFICIT) FOR YEAR 875-00

Amount of fund at beginning of year £ 3,985-09

Amount of fund at end of year £ 4,860-09

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 £ /

(see Notes 17 and 18)

TOTAL

**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)	—

FUND 2		Fund Account	
Name:		£	£
Income			
From members			
Other income (specify)			
Investment income (as at page 19)			
Total Income			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			
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			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			
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 members outside Northern Ireland who have completed an exemption notice and therefore do not contribute 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	£ /
Auditors' fees	125-00
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
 Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
 Charged to:	125-00
	General Fund (Account)
	(page 5)
	Fund (Account)
	Fund (Account)
	Fund (Account)
	Fund (Account)

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		=	/
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">Credited to:</div> <div style="width: 35%;"> General Fund (Account 1) (page 5) Fund (Account) Fund (Account) Fund (Account) Fund (Account) Political Fund (Account 4/5) </div> </div>			
			/

BALANCE SHEET

as at 31/12/2022

(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		4860-09
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
			4860-09
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	GENERAL Fund (Account)		4860-09
	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		4,860-09

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

	Land & Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
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.

GUIDANCE ON ACCOUNTING POLICIES

55. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position must be shown here.
56. Accounting policies mainly comprise of the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the revenue accounts and for determining the amounts which material items should be stated in the Balance Sheet.

SIGNATURES TO THE ANNUAL RETURN

57. The return must be signed by two Officers of the Union who normally should be the Secretary and the Chairman. (A person should not sign in more than one capacity).
58. The return must be professionally audited and signed at the bottom of page 33 (see Note 63 for the only cases where lay auditors can be used).

CHECK LIST NOTES

59. A copy of the rules in force at the end of the period to which the return relates **must** be provided, even where there have been no changes to the rules since the last return was made (Note 7). This is a statutory requirement. The Certification Officer has no power to waive this provision.


STATEMENT TO MEMBERS

- 60a. The union must provide members with a statement containing certain financial and other information within eight weeks of the submission of the return to this office. As soon as practicable following this a copy of the statement must be forwarded to the Certification Officer. Some unions find it practical to submit the statement at the same time as the return. (Further details regarding what the statement is statutorily required to contain can be obtained from this office – telephone: 02890 237773 Fax No: 02890 232271 and E-mail: nicertoffice.org.uk). The return must be submitted to the Certification Officer by the statutory date whether or not the members statement is available to be submitted at the same time; and
- 60b. **Every trade union having its head or main office outside Northern Ireland** must provide the Certification Officer with the 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 power to waive this provision. The Northern Ireland resident does not have to be a member of the trade union.

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></u>	Chairman's Signature: <u>S Wylie</u> (or other official whose position should be stated)
Name: <u>WILLIAM NELSON</u>	Name: <u>SEAMUS WYLIE</u>
Date: <u>6/06/2023</u>	Date: <u>06/06/2023</u>

CHECK LIST
AUDITOR'S REPORT continued

We confirm that the foregoing Financial Statements of the Lough Neagh Fishermen's Association for the year ended 31/12/2022 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):

Michael Purdy

Name(s):

MICHAEL PURDY

Profession(s) or Calling(s):

ACCOUNTANT

MICHAEL PURDY ACCOUNTANT & AUDITOR 20 LAVERY AVENUE LURGAN BT67 9EE Tel: 028 3832 8889
<u>6/6/23</u>

Address(es):

Date:

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Contact name and telephone number:

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

(see Notes 59 and 60)
(please tick as appropriate)

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

NOTES TO AUDITORS ON THE COMPLETION OF THEIR REPORT

61. The accounts must, in accordance with the Order, give a true and fair view of the matters to which they relate.
62. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position should be stated on page 29. (Accounting policies mainly comprise the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the accounts and for determining the amounts at which material items should be stated in the Balance Sheet).

Audit

63. A trade union shall in respect of each accounting period appoint an auditor or auditors to audit the accounts contained in the annual return. **A person* is qualified to be the auditor or one of the auditors if he is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990.**

Two or more persons who are not qualified may act as auditors of a trade union in respect of an accounting period if:

- a. the receipts and payments in respect of the union's last preceding accounting period did not in the aggregate exceed £5,000;
- b. the number of its members at the end of that period did not exceed 500;
- c. the value of its assets at the end of that period did not in the aggregate exceed £5,000; and
- d. they are not officers or employees of the union.

Trade Unions incorporated under the Companies Order

64. As long as the period is the same and there is no reduction in the amount of information supplied a union incorporated under Company law may submit with the return a copy of its accounts prepared under that law providing pages 1, 3, 13, 16, 17, 27, 29, 30 and 32 of the return are completed. Where the Companies Order return does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided, and signed, on pages 32 and 33 of the return. The consolidation summary on page 34 must always be completed.
65. Auditors are required to sign the form at the place provided and if in their report they state that the accounts meet the provisions of the Companies Order they must also state that the requirements of the Industrial Relations (Northern Ireland) Order 1992 have been met.

* In the case of auditors of Great Britain unions completing this return the words "Companies (Northern Ireland) Order 1990" should be replaced by the words "section 25 of the Companies Act 1989", the words "Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992" should be replaced by the words "section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992" (Note 63) and the words "Order" and "Industrial Relations (Northern Ireland) Order 1992" should be replaced by the words "Act" and "Trade Union and Labour Relations (Consolidation) Act 1992" (Note 65).

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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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	1000-00		1000-00
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	1000-00		1000-00
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	125-00		125-00
Funds at beginning of year (including reserves)			3985-09
Funds at end of year (including reserves)			4860-09
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets CASH IN HAND			4860-09
Total Assets			4860-09
LIABILITIES			
Total Liabilities			
NET ASSETS (Total Assets less Total Liabilities)			4860-09

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".

EVERY TRADE UNION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

GUIDANCE ON COMPLETION

GUIDANCE ON COMPLETING EACH SECTION IS GIVEN ALONGSIDE THE RELEVANT PAGE

General:

1. Unless the Certification Officer has authorised the union to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, and in any event before 1 June.
2. As long as the period is the same and there is no reduction in the amount of information supplied, a union incorporated under Company Law it may submit with the return a copy of its accounts prepared under that law providing pages 1, 3, 13, 16, 17, 27, 29, 30 and 32 of the return are completed. Where the return under Company law does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided on pages 32 and 33 of the return. The consolidation summary on page 34 must be completed in every case.
3. The accounts must, in accordance with the Order, give a true and fair view of the matters to which they relate.
4. The accounts and AR(NI)21 of a trade union working through branches (ie not a federation of autonomous bodies) should include the transactions, assets and liabilities **of all the branches**.
5. Any negative values should be clearly indicated by placing the entry in brackets.
6. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.

Trade Union Rules:

7. **A COPY OF THE RULES IN FORCE AT THE END OF THE YEAR TO WHICH THIS RETURN RELATES MUST BE SUBMITTED WITH THIS FORM EVEN IF THE RULES HAVE NOT YET BEEN ALTERED SINCE THE PREVIOUS RULE BOOK WAS SUBMITTED. THIS IS A STATUTORY REQUIREMENT WHICH THE CERTIFICATION OFFICER HAS NO AUTHORITY TO WAIVE.**

Return of members:

8. In the first column figures are required for **all members**; the second column relates specifically to Northern Ireland members and, in each case, includes classes of members who may not pay contributions but who are members under the rules.
9. Authorised address means the members home address or any other address which the member has requested the trade union in writing to treat as his/her postal address.

Officers:

10. The Order defines officer as including any member of the governing body of the union and any trustee of any fund applicable for the purposes of the union.