

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

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

AR(NI)27 Annual Return for an Employers' Association

Name of Employers' Association:	Northern Ireland Local Government Association		
Financial Year ended:	31st March 2024		
Head or Main Office:	Bradford Court		
	Upper Galwally		
	Castlereagh		
Postcode:	BT8 6RB		
Website address (if available)	www.nilga.org		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	(Tick as appropriate)
General Secretary:	Alison Allen (Chief Executive)		
Telephone Number:	2890798972		
E-mail:	d.anderson@nilga.org		
Contact name for queries regarding the completion of this return:	Diane Anderson		
Telephone Number:	07517178140		
E-mail:	d.anderson@nilga.org		

Every employers' association having its head or 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:	
Postcode:	

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 Northern Ireland Certification Office as below or by telephone to: 028 9023 7773

You should send the annual return to the following address stating the name of the Employers' Association in subject:
info@nicertoffice.org.uk

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Return Of Members

Number of members at the end of the year

	Northern Ireland	Great Britain	Republic of Ireland	Elsewhere Abroad (Including Channel Islands)	Totals
Total	11				11

Change of Officers

Please complete the following to record any change of officers during the twelve months covered by this return

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change

Financial contributions from Northern Ireland members

Number of Northern Ireland members contributing at the end of the year

Officers in post

(See note 9)

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

[illegible]

Revenue Account / General Fund

(See notes 10 - 15)

For year ended 31st March 2024

Previous Year			£	£
	Income			
618,834	From members	Subscriptions, levies, etc.		663,214
26,839	Investment income	Interest and dividends (gross)	3,968	
		Bank interest (gross)		
		Other (Please specify)		
28,261		Annual conference	121	
135,488		project funding	149,900	
809,422			Total investment income	153,989
	Other income	Rents received		
		Insurance commission		
		Consultancy fees		
		Publications/Seminars		
		Misc. (Please specify)		
190,588			Total other income	
			Total income	817,203
			Interfund transfers IN	
	Expenditure			
491,913	Administrative expenses	Remuneration and expenses of staff	533,037	
37,837		Occupancy costs	34,845	
13,735		Printing, stationary, post	15,853	
2,197		Telephones	3,432	
41,096		Legal and professional fees	160,955	
		Misc. (Please specify)		
26,979		bank fees, marketing & HR	15,927	
		bank interest		
		subs, affiliation fees etc		
108,659		project costs	130,676	
722,416			Total admin expenses	894,725
428	Other charges	Bank charges	425	
218		Depreciation	170	
		Sums written off		
615		Affiliation fees	615	
		Donations		
21,436		Conference and meeting fees	1,268	
		Expenses		
		Misc. (Please Specify)		
22,697			Total of other charges	2,478
			Taxation	
745,113			Total expenditure	897,203
			Interfund transfers OUT	-7
			Surplus/Deficit for year	-80,000
			Amount of fund at beginning of year	701,908
			Amount of fund at end of year	621,915

Accounts other than Revenue Account / General Fund

(See note 16)

Account 2		Fund Account	
Name of account:	DLUHC Project	£	£
Income	From members		
	Investment income		
	Other (Please specify)		
		Total income	
		Interfund transfers IN	
Expenditure	Administrative expenses		540
	Other (Please specify)		
	Refund to DLUHC	100,815	
		Total expenditure	101,355
		Interfund transfers OUT	7
		Surplus/Deficit for year	-101,355
		Amount of fund at beginning of year	101,362
		Amount of fund at end of year	

Account 3		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other (Please specify)		
		Total income	
		Interfund transfers IN	
Expenditure	Administrative expenses		
	Other (Please specify)		
	expenses		
	expenses		
		Total expenditure	
		Interfund transfers OUT	
		Surplus/Deficit for year	
		Amount of fund at beginning of year	
		Amount of fund at end of year	

[illegible]

(See note 16)

Account 4		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income		
	Other (Please specify)		
		Total income	
		Interfund transfers IN	
Expenditure	Administrative expenses		
	Other (Please specify)		
		Total expenditure	
		Interfund transfers OUT	
		Surplus/Deficit for year	
		Amount of fund at beginning of year	
		Amount of fund at end of year	

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

Accounts other than Revenue Account / General Fund

(See note 16)

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

Account 7		Fund Account		
Name of account:		£	£	
Income	From members			
	Investment income			
	Other (Please specify)			
	Total income			
	Interfund transfers IN			
Expenditure	Administrative expenses			
	Other (Please specify)			
		Total expenditure		
		Interfund transfers OUT		
	Surplus/Deficit for year			
	Amount of fund at beginning of year			
	Amount of fund at end of year			

Balance Sheet

(See notes 17 & 18)

As at 31st March 2024

Previous Year		£	£
1,053	Fixed assets (as at page 8)		884
	Investments (as per analysis on page 9)		
	Quoted (market value £) as at page 9		
	Unquoted (market value £) as at page 9		
	Total investments		
	Current assets		
118,019	Sundry debtors	110,182	
631,398	Cash at bank and in hand	442,027	
	Stocks of goods		
	Others (please specify)		
188,523	Deposit account	189,698	
81,000	Pension scheme asset		
1,018,940	Total other assets		741,907
	Current liabilities		
135,723	Sundry creditors	120,876	
	Others (please specify)		
135,723	Total liabilities		120,876
883,217	Net current assets		621,031
884,270	Total net assets		621,915
	Represented By		
701,908	Revenue account / General fund		621,915
101,362	Fund 2		
	Fund 3		
	Fund 4		
	Fund 5		
	Fund 6		
	Fund 7		
81,000	Revaluation reserve	0	
	Pension scheme		
884,270	Total		621,915

Fixed Assets Accounts

(See note 19)

	Land and Buildings	Fixtures and Fittings	Motor Vehicles and Equipment	Total
Cost or Valuation	£	£	£	£
At start of period		48,144		48,144
Additions during period		0		
Less disposals during year		0		
At end of year		48,144		48,144
Accumulated Depreciation				
At start of year		47,090		47,090
Charges for year		170		170
Disposals		0		
At end of year		47,260		47,260
Net book value at end of year		884		884
Freehold				
Leasehold (50 or more years unexpired)				
Leasehold (less than 50 years unexpired)				
As Balance Sheet		884		884

Analysis of Investments

(See note 22)

Quoted		Other Funds
		£
	British Government and British Government Guaranteed Securities	
	British Municipal and County Securities	
	Other quoted securities (Please specify)	
	Total Quoted (as Balance Sheet)	
Market Value of Quoted Investments		
Unquoted		
	British Government Securities	
	British Municipal and County Securities	
	Mortgages	
	Other unquoted securities (Please specify)	
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

Summary Sheet

(See notes 21 to 27)

		Total Funds
		£
Income		
From Members		663,214
From Investments		153,989
Other Income		
	Total Income	817,203
Increases by revaluation of assets		
	Total Income (including increases by revaluation of assets)	817,203
Expenditure		998,558
Decreases by revaluation of assets		-81,000
	Total Expenditure (including decreases by revaluation of assets)	917,558
Funds at beginning of year (including reserves)		884,270
Funds at end of year (including reserves)		621,915
Assets		
	Fixed Assets	884
	Investment Assets	
	Other Assets	741,907
	Total Assets	742,791
Liabilities	Total Liabilities	120,876
Net Assets (Total Assets less Total Liabilities)		621,915

Summary Sheet

(See notes 21 to 27)

		Total Funds
		£
Income		
From Members		
From Investments		
Other Income		
	Total Income	
Increases by revaluation of assets		
	Total Income (including increases by revaluation of assets)	
Expenditure		
Decreases by revaluation of assets		
	Total Expenditure (including decreases by revaluation of assets)	
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 28)

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

NORTHERN IRELAND LOCAL GOVERNMENT ASSOCIATION
ACCOUNTS year ended 31st MARCH 2024

NOTES TO THE ACCOUNTS

1. GENERAL INFORMATION

The Northern Ireland Local Government Association (NILGA) is the representative body for the 11 councils in NI. It promotes, develops and champions local government by developing regional (all Council) approaches to key issues affecting the sector, including elected member development, collective lobbying, policy formulation, best practice events and campaigns to improve democracy and public services.

NILGA members are drawn from each of the 11 councils. The Association supports and represents NI Local Government's interests on regional bodies such as the Partnership Panel with the NI Assembly, within the Local Government Group of Associations in the UK (with over 550 councils as members) and in Europe.

The Association is supported by political parties and independent members in councils, and works in partnership with other key regional players such as SOLACE (Chief Executive's Body) and the NI Housing Council. NILGA's work is facilitated by a small but dynamic officer team, supporting elected members in their actions, providing advice and direction to take decisions on issues as important as Waste, Planning, local economies and member learning.

By ensuring a collective framework for and with councils, NILGA communicates the importance of local government as a growing, sustainable and contemporary part of government in NI, ensuring that the sector is a partner of equal, equipped with an informed, strong, unified voice when dealing with central government, the EU and other legislative bodies.

2. ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements of the Association for the year ended 31st March 2024 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

2.2 Basis of preparation

The financial statements are prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Association's financial statements.

2.3 Cash Flow Statement

The Association has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small entity.

2.4 Revenue

Accounting policies

(See notes 29 & 30)

2. ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements of the Association for the year ended 31st March 2024 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

2.2 Basis of preparation

The financial statements are prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Association's financial statements.

2.3 Cash Flow Statement


Signatures to the annual return

(See notes 31 & 32)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

**Signatures to the annual return including the accounts and balance sheet contained in the return by the officers of the Association.
(The law requires that two officers sign the return – a person should not sign in more than one capacity.)**

Secretary's Signature:		Treasurer's Signature:	
			(or other official whose position should be stated)
Name:	Alison Allen (Chief Executive)	Name:	Cllr Matt Garrett (President)
Date:	5th July 2024	Date:	5th July 2024

Checklist

(See note 33)

(please mark 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes		No	
Has the list of officers been completed? (see Page 2A)	Yes		No	
Has the return been signed? (see Note 31)	Yes		No	
Has the auditor's report been completed? (see Note 34 & 35)	Yes		No	
Is the rule book enclosed? (see Note 7 & 33)	Yes		No	
Has the summary sheet been completed? (see Notes 6 & 21 -27)	Yes		No	

Auditor's Report

(See note 34)

A person is qualified to be an auditor of an employers' association if he is eligible for appointment as a company auditor under Article 28 of the Companies (NI) Order 1990

NORTHERN IRELAND LOCAL GOVERNMENT ASSOCIATION

ACCOUNTS year ended 31st MARCH 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORTHERN IRELAND LOCAL GOVERNMENT ASSOCIATION

We have audited the non-statutory financial statements of the Northern Ireland Local Government Association (NILGA) for the year ended 31st March 2024 which comprise the Statement of Comprehensive Income, the Statement of Financial Position and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Our report has been prepared for NILGA solely in connection with our audit of the non-statutory financial statements for the year ended 31st March 2024. It has been released to NILGA on the basis that our report shall not be copied, referred to or disclosed, in whole (save for NILGA's own internal purposes) or in part, without our prior written consent.

Our report was designed to meet the agreed requirements of NILGA determined by NILGA's needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than NILGA for any purpose or in any context. Any party other than NILGA who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NILGA and NILGA's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of NILGA and Diamond & Skillen

NILGA is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of NILGA and of the incoming resources and application of resources, including the income and expenditure, of NILGA for that period. In preparing these financial statements, NILGA is required to:

The Auditors' Report is made in accordance with Articles 18 to 21 of Schedule 1 of the Industrial Relations (NI) Order 1992:

Signature(s) Of
auditor(s)



Name(s)

NIGEL V SKILLEN

Profession(s) or
Calling(s)

STATUTORY AUDITOR

Address(es)

Diamond & Skillen
Chartered Accountants and Registered Auditor
Sinclair House
89/101 Royal Avenue, Belfast
BT1 1FE

Date

28th JUNE 2024

Contact name and
telephone number for
enquiries

028 9032 6103

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



Document