

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

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

FORM AR(NI)27 - ANNUAL RETURN FOR AN EMPLOYERS' ASSOCIATION

Name of Association:

EEF NORTHERN IRELAND
31 DECEMBER 2016

Financial Year End:

Ref No:

Head or Main Office:



7 PILOT'S VIEW HERON ROAD BELFAST BT3 9LE
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Has the address changed during the year to which the return relates?

Yes		No	✓	<i>(Tick as appropriate)</i>
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Secretary:

JOHN GIBSON

Telephone Number and e-mail address:

028 90 595053 john@eefni.org

Contact name for queries regarding the completion of this return:

JOHN GIBSON

Telephone Number and e-mail address:

AS ABOVE

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:

(a) _____

(b) _____

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

Northern Ireland Certification Office for Trade Unions and Employers' Associations
10-16 Gordon Street, Belfast BT1 2LG. Telephone: 028 9023 7773 Fax: 028 9023 2271
E-mail: info@nicertoffice.org.uk

EVERY EMPLOYERS' ASSOCIATION WITH MEMBERS IN NORTHERN IRELAND IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

GUIDANCE ON COMPLETION

General:

1. Unless the Certification Officer has authorised the association 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. The information must give a true and fair view of the matters to which the return relates. Accounts and balance sheet of an association working through branches should include the transactions, assets and liabilities of all the branches, negative values must be shown in brackets. The left hand columns of pages 4 and 6 may be used for the previous year's figures. Completion of these is voluntary.
3. There should, if not otherwise shown, be stated by way of note every material respect in which items shown in the return are affected; by transactions of an exceptional or non-recurrent nature; or by any change in the basis of accounting.
4. Accounting policies dealing with items judged material or critical in determining the surplus or deficit for the year and in stating the financial position must be made on page 10.
5. Where the space in an account or analysis is insufficient a separate sheet may be attached to the appropriate page. The return must be signed by two officers (Page 12). A person cannot sign in more than one capacity.

Association's Rules:

6. **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.**

Revenue Account

7. "Remuneration of Staff" – includes salaries and wages, holiday/redundancy pay, national insurance, ordinary, graduated, and superannuation contributions, and related staff expenses.
8. "Occupancy Costs" – includes rents, rates, insurance, gas, electricity, water, fuel, general repairs and renewals, and other maintenance items.
9. Any material amount (a) set aside for provisions other than for depreciation, renewals or diminution in value of assets; or (b) which had been set aside for such provisions, but no longer required, must be shown separately.
10. Any amount charged to revenue for renewal of fixed assets must be shown separately, whether or not any amount is also charged to provide for depreciation or diminution of those assets. If depreciation or replacement of fixed assets is by a method other than a depreciation charge, or provision for renewals, the method, or if no provision is made, should be stated by way of note if not otherwise shown.
11. Interest, Dividends and any other income, including Capital Gains on the sale of investments should be shown gross, and the relevant tax included in "Taxation" (page 4). The basis of the Taxation charge should be shown as a note to the accounts.

Other Fund Accounts

12. If separate funds are maintained for particular benefits or objects of the association, the accounts (page 5) should be completed for those funds, and the appropriate income and expenditure excluded from the Revenue Account.

Balance Sheet

13. The following, if material, should be shown as a note, if not otherwise indicated:
 - a) Particulars of any monies owing by the association for loans/overdrafts which are secured on the assets of the association;
 - b) The general nature of any contingent liability not provided for and the estimated amount of the contingent liability;
 - c) The aggregate amount or estimated amount of;
 - i) capital expenditure, contracts, so far as not provided for, and
 - ii) capital expenditure authorised by the governing body of the association which has not been contracted for;
 - d) If the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
 - i) the years (so far as they are known to the governing body of the association) in which the assets were severally valued and the several values, and
 - ii) where assets have been valued during the financial year, the names of the persons who valued them – their qualifications for doing so – and the bases of valuation used by them.

Fixed Assets Account

14. Under "Cost or Valuation" enter the cost of acquisition or, the amount of the valuation. If for any asset the figures relating to the period before the end of the financial year covered by the return cannot be readily obtained **the Certification Officer must be notified separately in writing.**

Associations incorporated under the Companies Orders

15. If the period covered is the same, with no significant diminution in the degree of disclosure required by this return an association incorporated under Company law may submit a copy of its accounts prepared under the Companies Orders in lieu of completing pages 4 to 9. As the Companies Orders return information sought in this return the additional information must be provided. **Pages 1, 10 and 11 must always be completed.** A nil return should be shown if appropriate.

Audit

16. An employers' association shall appoint an auditor or auditors to audit the accounts in the annual return. A person is qualified to be the auditor if he is eligible for appointment under Article 28 of the Companies (NI) Order 1990.
17. Two or more persons who are not so qualified may act as auditors of an employers' association if:–
 - a) The receipts and payments in respect of the association'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 association.

RETURN OF MEMBERS

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
Male					
Female					
TOTAL	115	—	—	—	115

RETURN OF CHANGE OF OFFICERS

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

Financial contribution from Northern Ireland members

800,238

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

115

REVENUE ACCOUNT for the year ended 31/12/16

Previous Year	INCOME			£
767,561	Members: Subscriptions, levies etc.	MEMBERS SFS SFI		565,504 234,034 700
62,651	Other Income Rents received Insurance commission Consultancy fees Sales of goods Miscellaneous receipts (specify)	SEE PAGE 3 OF ACCOUNTS		49,570
782	Investment Income Interest and dividends (gross) Bank Interest Other (specify)			559
	TOTAL INCOME			850,367
	EXPENDITURE			
578835	Administrative Expenses Remuneration of staff Occupancy costs Printing, Stationery, Post & Telephones Professional fees Other administrative expenses (specify)			599,558 87,912 44,040 36,684 9,488
950	Other charges Bank interest Depreciation Sums written off (specify) <i>UNWINDING OF DISCOUNT FACTOR ON</i>	(SEMINARS & GENERAL TRAINING)		1,086 44,660 16,067
47,607		DEFECIT LIABILITY		
17061		PENSION LIABILITY		
0	Subscriptions, affiliation fees, donations Conference & meeting fees & expenses Miscellaneous expenditure (specify)			0 3,933 5,485
2,826				
6,024				
833162				848,913
	TOTAL EXPENDITURE			

↑
AS RESTATED
UNDER FRS 102

Surplus for year before taxation £ 1,454

Taxation £ 0

Surplus for year after taxation £ 1,454

AS RESTATED UNDER FRS 102 → Surplus brought forward £ 287,901

Balance of account taken to balance sheet £ 289,355

OTHER FUND ACCOUNTS (To be completed if note 12 applies)		
Name:	£	£
Income		
Members contributions & levies		
Investment income		
Other income (specify)		
	Total Income	
Expenditure		
Administrative expenses		
Other expenditure (specify)		
	Total Expenditure	
	Income less Expenditure – Surplus or (Deficit) for year	
	Add amount of fund at beginning of year	
	Amount of fund at end of year (as Balance Sheet)	

~~N/A~~

FUND 2		Fund Account	
Name:	£	£	
Income			
Members contributions & levies			
Investment income			
Other income (specify)			
	Total Income		
Expenditure			
Administrative expenses			
Other expenditure (specify)			
	Total Expenditure		
	Income less Expenditure – Surplus or (Deficit) for year		
	Add amount of fund at beginning of year		
	Amount of fund at end of year (as Balance Sheet)		

~~N/A~~

BALANCE SHEET as at

31.12.16

Previous Year		£	£
597,452	Fixed Assets (as per analysis on page 7)		543,600
	Investments (as per analysis on page 8)		
	Quoted (Market value £)		
	Unquoted		
	Current Assets		
87,268	Sundry debtors		144,742
	Stocks of goods		
135,858	Cash at bank and in hand		108,053
	_____ _____ _____		
(50,883)	Less: Current liabilities	(43,179)	
	Sundry creditors		
	Other (specify)		
(4,366)	<u>VAT PAYABLE</u>	(49,806)	
(40,865)	<u>PENSION SCHEME DEFICIT FUNDING (AS PER PAS 102)</u>	(41,560)	
90,012			
		NET CURRENT ASSETS	118,250
	Deduct: Other liabilities (specify)		
(399,563)	<u>PENSION SCHEME DEFICIT FUNDING - due after more than one year (AS PER PAS 102)</u>		(372,495)
287,901		TOTAL NET ASSETS	289,355
	Represented by:		
	Revenue Account balance		
287,901	<u>INCOME & EXPENDITURE ACCOUNT</u>		
	_____ _____ _____ _____ _____ _____		
287,901			289,355

↑
AS RESTATED
UNDER PAS 102

FIXED ASSETS ACCOUNT

	Land & Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost or Valuation (see note 14)				
At start of year	840,737	323,870	146,655	1,311,262
Additions during year	0	608	0	608
Less: Disposals during year	0	0	(18,300)	(18,300)
At end of year	840,737	324,478	128,355	1,293,570
Accumulated Depreciation				
At start of year	370,197	299,692	43,921	713,810
Charges for year	14,730	6,326	24,183	45,238
Disposals	0	0	(9,079)	(9,079)
At end of year	384,927	306,108	59,025	749,970
Net book value at end of year	455,810	18,460	69,330	543,600
Freehold		
Leasehold (50 or more years unexpired)		
Leasehold (less than 50 years unexpired)		
AS BALANCE SHEET	455,810	18,460	69,330	543,600

ANALYSIS OF INVESTMENTS

QUOTED		Other Funds £
	British Government & British Government Guaranteed Securities	
	Unit Trusts	
	Equities	
	Other <u>quoted</u> securities (to be specified)	
	<i>N/A</i>	
	TOTAL QUOTED (as Balance Sheet)	
	*Market Value of Quoted Investments	
UNQUOTED	British Government Securities	
	Mortgages	
	Loans	
	Equities	
	Other <u>unquoted</u> investments (to be specified)	
	<i>N/A</i>	
	TOTAL UNQUOTED (as Balance Sheet)	
	*Market Value of Unquoted Investments	

*Market value of investments to be stated where they are different from the figures quoted on the balance sheet.

NOTES TO THE ACCOUNTS

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

SEE PAGES 8 TO 18 OF ACCOUNTS

ACCOUNTING POLICIES
(see Note 4)

SEE PAGE 8 OF ACCOUNTS

AUDITORS' REPORT

(see Note 16)

[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

AUDITORS' REPORT made in accordance with paragraphs 18 to 21 of Schedule 1 of the Industrial Relations (Northern Ireland) Order 1992

AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF EEF NORTHERN IRELAND

We have examined the figures set out on pages 4 to 7 and 13 of the attached return and the annual accounts of EEF Northern Ireland for the year ended 31 December 2016.

Basis of Opinion

The scope of our work was limited to checking whether the figures set out in pages 4 to 7 and 13 of the return have been accurately extracted from the Association's annual audited accounts for the year ended 31 December 2016.

Opinion

In our opinion the figures set out in pages 4 to 7 and 13 have been accurately extracted from the Association's annual audited accounts for the year ended 31 December 2016.

Baker Tilly Mooney Moore

BAKER TILLY MOONEY MOORE
Chartered Certified Accountants & Registered Auditors
Belfast

Date: 25th August 2017

AUDITOR'S REPORT continued

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

Signature(s):	<div style="border: 1px solid black; padding: 2px;">Barbara Tilly Mooney Moore</div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Name(s):	<div style="border: 1px solid black; padding: 2px;">BARBARA TILLY MOONEY MOORE</div> <p style="text-align: center;">(Please Print)</p>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> <p style="text-align: center;">(Please Print)</p>
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 2px;">CHARTERED CERTIFIED ACCOUNTANTS</div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Address(es):	<div style="border: 1px solid black; padding: 2px;">17 CLARENDON ROAD CLARENDON DOCK BELFAST BT1 3BB</div>	<div style="border: 1px solid black; width: 100px; height: 60px;"></div>
Date:	<div style="border: 1px solid black; padding: 2px;">25th August 2017</div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Contact name and telephone number:	<div style="border: 1px solid black; padding: 2px;">JOHN DAVIN 028 9032 3466</div>	<div style="border: 1px solid black; width: 100px; height: 40px;"></div>

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	<div style="border: 1px solid black; padding: 2px;">Peter Blund</div>	Date: 23/08/17
Treasurer (or other official whose position should be stated)	<div style="border: 1px solid black; padding: 2px;">J.C. —</div>	Date: 23/08/17

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	800,238	N/A	800,238
From Investments		N/A	
Other Income (including increases by revaluation of assets)	50,129	N/A	50,129
Total Income	850,367	N/A	850,367
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			848,913
Funds at beginning of year AS (including reserves) RESERVE UNDER PAR 102	287,901	N/A	287,901
Funds at end of year (including reserves)	289,355	N/A	289,355
ASSETS			
Fixed Assets			543,600 ✓
Investment Assets			
Other Assets			252,795 ✓
Total Assets			796,395
LIABILITIES INCLUDING PENSION SCHEME DEFICIT FUNDING - per PAR 102 →			507,640
NET ASSETS (Total Assets less Total Liabilities)			289,355