

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 |
| Financial Year End: | 31 December 2017 |
| Ref No: | |

| | |
|----------------------|--|
| Head or Main Office: | 7 Pilot's View Heron Road Belfast BT3 9LE |
|----------------------|--|

VIA E-MAIL (AP)
NORTHERN IRELAND
CERTIFICATION OFFICER
8 JUN 18

Has the address changed during the year to which the return relates? Yes No (Tick as appropriate)

| | |
|------------|-------------|
| 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

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

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

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.

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

797,714

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

115

REVENUE ACCOUNT for the year ended - 31/12/2017

| Previous Year | INCOME | | £ |
|---------------------|--|---------------------------|---------------------------|
| 800,238 | Members: Subscriptions, levies etc. | Members SFS SFI | 565,887 231,127 700 |
| 49,570 | Other Income Rents received Insurance commission Consultancy fees Sales of goods Miscellaneous receipts (specify) | See Page 5 of Accounts | 73,175 |
| 559 | Investment Income Interest and dividends (gross) Bank Interest Other (specify) | | 160 |
| TOTAL INCOME | | | 871,049 |
| EXPENDITURE | | | |
| 599,558 | Administrative Expenses Remuneration of staff | | 624,306 |
| 87,912 | Occupancy costs | | 88,350 |
| 44,040 | Printing, Stationery, Post & Telephones | | 49,824 |
| 36,684 | Professional fees | | 32,846 |
| 9,488 | Other administrative expenses (specify) | | 8,792 |
| 1,086 | Other charges Bank interest | | 889 |
| 44,660 | Depreciation | | 34,214 |
| 16,067 | Sums written off (specify) | | 18,741 |
| 0 | Subscriptions, affiliation fees, donations | | 180 |
| 3,933 | Conference & meeting fees & expenses | | 3,400 |
| 5,485 | Miscellaneous expenditure (specify) | | 8,298 |
| 848,913 | TOTAL EXPENDITURE | | 869,840 |

Surplus for year before taxation £1,209

Taxation £0

Surplus for year after taxation £1,209

Surplus brought forward £289,355

Balance of account taken to balance sheet £290,564

OTHER FUND ACCOUNTS (To be completed if note 12 applies)

| Name: | £ | £ |
|--------------------------------|---|---|
| Income | | |
| Members contributions & levies | | |
| Investment income | | |
| Other income (specify) | | |
| N/A | | |
| | 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) | |

| FUND 2 | Fund Account | |
|--------------------------------|---|---|
| Name: | £ | £ |
| Income | | |
| Members contributions & levies | | |
| Investment income | | |
| Other income (specify) | | |
| N/A | | |
| | 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) | |

BALANCE SHEET as at

31/12/2017

| Previous Year | | £ | £ |
|---------------|---|-----------|---------|
| 543,600 | Fixed Assets (as per analysis on page 7) | | 497,544 |
| | Investments (as per analysis on page 8) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Current Assets | | |
| 144,742 | Sundry debtors | 158,343 | |
| | Stocks of goods | | |
| 108,053 | Cash at bank and in hand | 114,473 | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | Less: Current liabilities | | |
| (43,179) | Sundry creditors | (37,265) | |
| (49,806) | Other (specify) | (53,101) | |
| (41,560) | Vat Payable | (44,188) | |
| | Pension Scheme Deficit Funding | | |
| | _____ | | |
| 118,250 | NET CURRENT ASSETS | | 138,262 |
| | Deduct: Other liabilities (specify) | | |
| (372,495) | Pension Scheme Deficit Funding – Due after more than one year. | (345,242) | |
| 289,355 | TOTAL NET ASSETS | | 290,564 |
| | Represented by: | | |
| | Revenue Account balance | | |
| 289,355 | Income & Expenditure Account | | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| 289,355 | | | 290,564 |

FIXED ASSETS ACCOUNT

| | Land & Buildings | Furniture and Equipment | Motor Vehicles | Total |
|--|------------------|-------------------------|----------------|------------------|
| | £ | £ | £ | £ |
| Cost or Valuation (see note 14) | | | | |
| At start of year | 840,737 | 324,478 | 128,355 | 1,293,570 |
| Additions during year | 0 | 0 | 0 | 0 |
| Less: Disposals during year | 0 | 0 | (24,000) | (24,000) |
| At end of year | 840,737 | 324,478 | 104,355 | 1,269,570 |
| Accumulated Depreciation | | | | |
| At start of year | 384,927 | 306,018 | 59,025 | 749,970 |
| Charges for year | 14,730 | 4,923 | 14,561 | 34,214 |
| Disposals | 0 | 0 | (12,158) | (12,158) |
| At end of year | 399,657 | 310,941 | 61,428 | 772,026 |
| Net book value at end of year | 441,080 | 13,537 | 42,927 | 497,544 |
| Freehold | | | | |
| Leasehold (50 or more years unexpired) | | | | |
| Leasehold (less than 50 years unexpired) | | | | |
| AS BALANCE SHEET | 441,080 | 13,537 | 42,927 | 497,544 |

ANALYSIS OF INVESTMENTS

| QUOTED | | Other Funds £ |
|----------|---|------------------|
| | British Government & British Government Guaranteed Securities | |
| | Unit Trusts | |
| | N/A | |
| | Equities | |
| | Other <u>quoted</u> securities (to be specified) | |
| | TOTAL QUOTED (as Balance Sheet) | |
| | *Market Value of Quoted Investments | |
| UNQUOTED | British Government Securities | |
| | Mortgages | |
| | N/A | |
| | Loans | |
| | Equities | |
| | Other <u>unquoted</u> investments (to be specified) | |
| | 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 10 – 18 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 o 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 5 to 8 and 14 of the attached return and the annual accounts of EEF Northern Ireland for the year ended 31 December 2017.

Basis of Opinion

The scope of our work was limited to checking whether the figures set out in pages 5 to 8 and 14 of the return have been accurately extracted from the Association's annual audited accounts for the year ended 31 December 2017.

Opinion

In our opinion the figures set out in pages 5 to 8 and 14 have been accurately extracted from the Association's annual audited accounts for the year ended 31 December 2017.

Baker Tilly Mooney Moore

BAKER TILLY MOONEY MOORE

Chartered Certified Accountants & registered Auditors

Belfast

Date:

5th July 2018

N. IRELAND
CERTIFICATION OFFICER

22 AUG 2018

RECEIVED

AUDITOR'S REPORT

continued

IRELAND
CERTIFICATION OFFICER

22 AUG 2018

RECEIVED

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

Signature(s):

Baker Tilly Mooney Moore

Name(s):

Baker Tilly Mooney Moore

(Please Print)

Profession(s) or Calling(s):

Chartered Certified Accountants

Address(es):

17 Clarendon Road

Belfast

BT1 3BG

Date:

5th July 2018

Contact name and telephone number:

Brian McFetridge

02890323466

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

Peter Blodh

Date: 05/07/18

Treasurer (or other official whose position should be stated)

J. C. J. —

Date: 05/07/18

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 | 797,714 | N/A | 797,714 |
| From Investments | | N/A | |
| Other Income (including increases by revaluation of assets) | 73,335 | N/A | 73,335 |
| Total Income | 871,049 | | 871,049 |
| EXPENDITURE (including decreases by revaluation of assets) | | | |
| Total Expenditure | 869,840 | | 869,840 |
| | | | |
| Funds at beginning of year (including reserves) | 289,355 | N/A | 289,355 |
| Funds at end of year (including reserves) | 290,564 | N/A | 290,564 |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | 497,544 |
| Investment Assets | | | |
| Other Assets | | | 272,816 |
| | | Total Assets | 770,360 |
| LIABILITIES | | | |
| | | Total Liabilities | 479,796 |
| NET ASSETS (Total Assets Less Total Liabilities) | | | 290,564 |