

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 2018

Ref No:

Head or Main Office:

7 Pilot's View
Heron Road
Belfast
BT3 9LE

CERTIFICATION OFFICE
12 MAR 2019
RECEIVED

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

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

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				TOTALS
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	
Male					
Female					
TOTAL	108	-	-	-	108

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

807,263

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

108

REVENUE ACCOUNT for the year ended – 31/12/2018

Previous Year	INCOME		£
797,714	Members: Subscriptions, levies etc.	Members	807,263
73,175	Other Income Rents received Insurance commission Consultancy fees Sales of goods Miscellaneous receipts (specify)	See Page 5 of Accounts	70,470
160	Investment Income Interest and dividends (gross) Bank Interest Other (specify)		110
TOTAL INCOME			877,843
EXPENDITURE			
624,306	Administrative Expenses Remuneration of staff		627,508
88,350	Occupancy costs		90,954
49,824	Printing, Stationery, Post & Telephones		46,827
32,846	Professional fees		34,934
8,792	Other administrative expenses (specify)		12,200
889	Other charges Bank interest		972
34,214	Depreciation		25,975
18,741	Sums written off (specify)		14,124
180	Subscriptions, affiliation fees, donations		100
3,400	Conference & meeting fees & expenses		2,970
8,298	Miscellaneous expenditure (specify)		9,410
TOTAL EXPENDITURE			865,974
869,840			

Surplus for year before taxation £11,869

Taxation (£2)

Surplus for year after taxation £11,867

Actuarial loss on defined benefit pension scheme (£76,573)

Surplus brought forward £290,564

Balance of account taken to balance sheet £225,858

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

31/12/2018

Previous Year		£	£
497,544	Fixed Assets (as per analysis on page 7)		456,831
	Investments (as per analysis on page 8)		
	Quoted (Market value £)		
	Unquoted		
	Current Assets		
158,343	Sundry debtors	213,971	
	Stocks of goods		
114,473	Cash at bank and in hand	129,368	

	Less: Current liabilities		
(37,265)	Sundry creditors	(72,618)	
(53,101)	Other (specify)	(66,541)	
(44,188)	Vat Payable	(44,973)	
	Pension Scheme Deficit Funding		

138,262	NET CURRENT ASSETS		159,207
(345,242)	Deduct: Other liabilities (specify)		
	Pension Scheme Deficit Funding – Due after more than one year.	(390,181)	
290,564	TOTAL NET ASSETS		225,858
	Represented by:		
	Revenue Account balance		
	Income & Expenditure Account		

290,564			225,858

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	104,355	1,269,570
Additions during year	0	0	0	0
Less: Disposals during year	0	0	(40,871)	(40,871)
At end of year	840,737	324,478	63,484	1,228,699
Accumulated Depreciation				
At start of year	399,657	310,941	61,428	772,026
Charges for year	14,730	3,139	8,104	25,973
Disposals	0	0	(26,131)	(26,131)
At end of year	414,387	314,080	43,401	771,868
Net book value at end of year	426,350	10,398	20,083	456,831
Freehold		
Leasehold (50 or more years unexpired)		
Leasehold (less than 50 years unexpired)		
AS BALANCE SHEET	426,350	10,398	20,083	456,831

ANALYSIS OF INVESTMENTS

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

ACCOUNTING POLICIES

(see Note 4)

See page 10 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 5 to 8 and 14 of the attached return and the annual accounts of EEF Northern Ireland for the year ended 31 December 2018.

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 2018.

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 2018.

Baker Tilly, Mooney Moore

BAKER TILLY MOONEY MOORE

Chartered Certified Accountants & Registered Auditors

Belfast

Date: *26th February 2019*

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):	<input type="text" value="Baker Tilly Mooney Moore"/>	<input type="text"/>
Name(s):	<input type="text" value="Baker Tilly Mooney Moore"/> (Please Print)	<input type="text"/> (Please Print)
Profession(s) or Calling(s):	<input type="text" value="Chartered Certified Accountants"/>	<input type="text"/>
Address(es):	<input type="text" value="17 Clarendon Road
Belfast
BT1 3BG"/>	<input type="text"/>
Date:	<input type="text" value="21<sup>st</sup> February 2019"/>	<input type="text"/>
Contact name and telephone number:	<input type="text" value="Brian McFetridge
02890323466"/>	<input type="text"/>

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	<i>Peter Black</i>	Date: 26/2/19
Treasurer (or other official whose position should be stated)	<i>J. C. —</i>	Date: 26/02/19

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	807,263	N/A	807,263
From Investments		N/A	
Other Income (including increases by revaluation of assets)	70,580	N/A	70,580
Total Income	877,843		877,843
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	(942,549)		(942,549)
Funds at beginning of year (including reserves)	290,564	N/A	290,564
Funds at end of year (including reserves)	225,858	N/A	225,858
ASSETS			
Fixed Assets			456,831
Investment Assets			
Other Assets			343,339
		Total Assets	800,170
LIABILITIES		Total Liabilities	574,312
NET ASSETS (Total Assets less Total Liabilities)			225,858

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.

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 and equal change in liabilities.

"All Accounts/Funds Other Than Political Funds" must include the Revenue/General Fund on page 4 and any other funds referred to on page 5 or any pages supplementary to them. The figures entered in this column must match those on pages 4 and 5.

"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" and "Other Assets" (the figures entered above it).

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