

# 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:	Anglo North Irish Fish Producers Organisation Ltd
Financial Year End:	31.12.18
Ref No:	

Head or Main Office:	The Harbour Kilkeel Co. Down BT34 4AX
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N. IRELAND  
CERTIFICATION OFFICER  
10 SEP 2019  
RECEIVED

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

Secretary: Mr Alan McCulla OBE

Telephone Number and e-mail address: 02841762855 alan@anifpo.com

Contact name for queries regarding the completion of this return: Geoff Hooks

Telephone Number and e-mail address: 02841762855 geoff@seasource.com

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) Alan McCulla OBE

The Harbour, Kilkeel, Co. Down, N. Ireland BT34 4AX

(b) David Hill

The Harbour, Kilkeel, Co. Down, N. Ireland BT34 4AX

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](mailto: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	39	23			62
Female					
<b>TOTAL</b>	39	23			62

## 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
Director	Mr J Kearney		31.8.18
Director	Mr G Campbell		31.8.18
Director	Mr N McKee		28.11.18
Director		Mr A Martinez	31.8.18
Director		Ms M Hermida	31.8.18
Director		Mr R Hermida	31.8.18

Director

Mr W Campbell

31.8.18

Financial contribution from Northern Ireland members

£361,544
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Number of Northern Ireland members contributing at the end of the year

39
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**REVENUE ACCOUNT for the year ended 31.12.18** .....

Previous Year	INCOME			£
	Members:			
	Subscriptions, levies etc.			£259,612
	Other Income			
	Rents received			£ 47,000
	Quota Income			£417,138
	Fish Market Commission			£290,418
	Sales of goods			
	Miscellaneous receipts (specify)			
	Government Grants			£ 44,832
	Commission receivable			625
	Management Fees			£ 34,343
	Sundry Income			£ 24,085
	Investment Income			
	Interest and dividends (gross) Bank			
	Interest			
	Other (specify)			
	<b>TOTAL INCOME</b>			<b>£1,118,053</b>
	<b>EXPENDITURE</b>			
	Administrative Expenses			
	Remuneration of staff			£343,983
	Occupancy costs			£29,061
	Printing, Stationery, Post & Telephones			£15,094
	Professional fees			£45,698
	Other administrative expenses (specify)			
	Other sub-contractor costs & Training			£8,297
	Other charges			
	Bank Interest			£27,857
	Depreciation			£71,343
	Sums written off - Bad Debts			£ 41
	Promotional Expenses			£6,993
	Insurances			£40,834
	Travel & Motor expenses			£92,601
	Subscriptions, affiliation fees, donations			£32,538
	Conference & meeting fees & expenses			
	Sundry Expenses			£10,220
	Box Hire & Direct Costs			£106,830
	Miscellaneous expenditure (specify)			
	<b>TOTAL EXPENDITURE</b>			<b>£831,390</b>

Surplus for year before taxation	£	286,663
Taxation	£	0
Surplus for year after taxation	£	£286,663
Surplus brought forward	£	£1,224,387
Balance of account taken to balance sheet	£	£1,511,050

OTHER FUND ACCOUNTS (To be completed if note 12 applies)		
Name:	£	£
<b>Income</b>		
Members contributions & levies		
Investment income		
Other income (specify)		
	<b>Total Income</b>	
<b>Expenditure</b>		
Administrative expenses		
Other expenditure (specify)		
	<b>Total Expenditure</b>	
	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:	£	£
<b>Income</b>		
Members contributions & levies		
Investment income		
Other income (specify)		
	<b>Total Income</b>	
<b>Expenditure</b>		
Administrative expenses		
Other expenditure (specify)		
	<b>Total Expenditure</b>	
	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**

31.12.18

Previous Year		£	£
1,973,761	Fixed Assets (as per analysis on page 7)		1,901,673
	Investments (as per analysis on page 8)		
	Quoted (Market value £                    )		502
636	Unquoted		4,333
4,333	Goodwill		
	Current Assets		
14,900	Sundry debtors		137,788
	Stocks of goods		
724,681	Cash at bank and in hand		566,593
436,865	Trade Debtors		1,327,788
376,859	Amounts owed by Group Undertakings		422,662
	Less: Current liabilities		
	Sundry creditors		
	Other (specify)		
332,404	Trade Creditors		1,042,305
(28,273)	Taxes & Social Security		63,217
241,222	Other Creditors		126,763
1,008,042	<b>NET CURRENT ASSETS</b>		1,222,540
	Deduct: Other liabilities (specify)		
	Bank loans & Overdrafts		153,037
	Other Creditors		12,388
	Deferred Income		10,351
2,767,371	<b>TOTAL NET ASSETS</b>		2,953,272
	Represented by:		
	Revenue Account balance		
900	Share Capital		900
873,666	Revaluation Reserve		808,785
668,418	Other Reserves		632,537
1,224,387	Profit & Loss Reserves		1,511,050
2,767,371			2,953,272

## FIXED ASSETS ACCOUNT

	Land & Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost or Valuation</b> (see note 14)			Fish Quota	
At start of year	662,343	440,284	1,304,451	2,407,078
Additions during year		64,414		64,414
Revaluation			(64,881)	(64,881)
Less: Disposals during year				
At end of year	662,343	504,698	1,239,570	2,406,611
<b>Accumulated Depreciation</b>				
At start of year	101,786	333,399		435,185
Charges for year	12,571	57,182		69,753
Disposals				
At end of year	114,357	390,581		504,938
Net book value at end of year	547,986	114,117	1,239,570	1,901,673
Freehold	547,986	.....	.....	
Leasehold (50 or more years unexpired)		.....	.....	
Leasehold (less than 50 years unexpired)		.....	.....	
<b>AS BALANCE SHEET</b>	547,986	114,117	1,239,570	1,901,673

**ANALYSIS OF INVESTMENTS**

<b>QUOTED</b>		<b>Other Funds £</b>
	British Government & British Government Guaranteed Securities	
	Unit Trusts	
	Equities	
	Other <u>quoted</u> securities (to be specified)	
	Woolwich/Barclays Shares	500
	TOTAL QUOTED (as Balance Sheet)	500
	*Market Value of Quoted Investments	
<b>UNQUOTED</b>	British Government Securities	
	Mortgages	
	Loans	
	Equities	
	Other <u>unquoted</u> investments (to be specified)	
	Shareholding in subsidiary companies - Sea Source Offshore Ltd & Sea Source Processing Ltd	2
	TOTAL UNQUOTED (as Balance Sheet)	2
	*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 Attached**

**ACCOUNTING POLICIES**  
(see Note 4)

**See Attached**

## 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

We have audited the financial statements of Anglo North Irish Fish Producers Organisation Limited for the year ended 31 December 2018 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Opinion

We have audited the financial statements of Anglo North Irish Fish Producers Organisation Limited (the 'company') for the year ended 31 December 2018 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

### In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

**AUDITOR'S REPORT continued**

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

Signature(s):





Name(s):

A. Chambers  
(Please Print)

W D Hill  
(Please Print)

Profession(s) or Calling(s):

Director

Director

Address(es):

C/O ANIFPO  
The Harbour  
Kilkeel  
BT34 4AX

C/O ANIFPO  
The Harbour  
Kilkeel  
BT34 4AX

Date:

20.09.19

20.09.19

Contact name and telephone number:

02841762855

02841762855

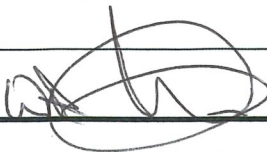
**Signatures to the annual return including the accounts and balance sheet contained in the return by the officers of the Association. (The law requires that two officers sign the return – a person should not sign in more than one capacity.)**

Secretary



Date: 20.09.19

Treasurer (or other official whose position should be stated)



Date: 20.09.19

**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 £
<b>INCOME</b>			
From Members	£361,544		£361,544
From Investments			
Other Income (including increases by revaluation of assets)	£ 756,509		£756,509
<b>Total Income</b>	£1,118,053		£1,118,053
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	£831,390		£831,390
<b>Total Expenditure</b>	£831,390		£831,390
<b>Funds at beginning of year</b> (including reserves)	£2,767,371		£2,767,371
<b>Funds at end of year</b> (including reserves)	£2,953,272		£2,953,272
<b>ASSETS</b>			
Fixed Assets			£1,901,673
Investment Assets			£502
Other Assets			£2,459,158
		<b>Total Assets</b>	£4,361,333
<b>LIABILITIES</b>		<b>Total Liabilities</b>	£1,408,061
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			£2,953,272

## 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".