

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:	31.12.2019
Ref No:	

Head or Main Office:	The Harbour Kilkeel Co. Down BT34 4AX
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Has the address changed during the year to which the return relates? Yes No X (*Tick as appropriate*)

Secretary:	Mr Alan McCulla OBE
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Telephone Number and e-mail address:	02841762855 alan@anifpo.com
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Contact name for queries regarding the completion of this return:	Geoff Hooks
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Telephone Number and e-mail address:	07517999970 geoff@seasource.com
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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

**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

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

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	34	24			58

Female				
TOTAL	34	24		58

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

£440,516

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

34

REVENUE ACCOUNT for the year ended31/12/2019...

Previous Year	INCOME			£
	Members:			
	Subscriptions, levies etc.			118,374
	Fish Market Commission			379,742
	Other Income			
	Rents received			52,559
	Quota Income			120,215
	Govt Grants			63,716
	Management Fees			81,560
	Commission/Sundry			2,615
	Investment Income			
	Interest and dividends (gross)			
	Bank Interest			
	Other (specify)			
			TOTAL INCOME	818,781
	EXPENDITURE			
	Administrative Expenses			
	Remuneration of staff			352,682
	Occupancy costs			30,662
	Printing, Stationery, Post & Telephones			15,650
	Professional fees			97,721
	Other administrative expenses (specify)			
	Other charges			
	Bank interest			33,162
	Depreciation			68,181
	Sums written off (specify)			7,692
	Promotional Expenses			1,550
	Insurances			6,692
	Travel & Motor Expenses			63,690
	Subscriptions, affiliation fees, donations			2,210
	Sundry Expenses			19,872
	Box Hire & Direct Costs			83,502
			TOTAL EXPENDITURE	783,266

Surplus for year before taxation £35,515

Taxation £0

Surplus for year after taxation £35,515

Surplus brought forward £1,511,050

Balance of account taken to balance sheet £1,546,565

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)	

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)	

BALANCE SHEET as at

31st Dec 2019

Previous Year		£	£
1,901,673	Fixed Assets (as per analysis on page 7)		1,893,781
	Investments (as per analysis on page 8)		
	Quoted (Market value £)		
502	Unquoted		62
4,333	Goodwill		4,333
	Current Assets		
137,788	Sundry debtors		1,327
	Stocks of goods		
566,593	Cash at bank and in hand		156,195
1,327,788	Trade Debtors _____		360,527
	Amounts owed by Group Undertakings _____		
422,662	_____		1,126,463
	Less: Current liabilities		
	Sundry creditors		
	Other (specify)		147,775
1.042.305	Trade Creditors _____		99,549
63,217	Taxes & Social Security _____		48,329
126,763	Other Creditors _____		
1,222,540		NET CURRENT ASSETS	3,247,035
	Deduct: Other liabilities (specify)		
153,037	Bank Loans & Overdraft _____		244,094
12,388	Other Creditors _____		23,397
10,351	Deferred income _____		
2,953,272		TOTAL NET ASSETS	2,979,544
	Represented by:		
	Revenue Account balance		
900	Share Capital _____		900
808,785	Revaluation Reserve _____		808,785
632,537	Other Reserves _____		623,294
1,511,050	Profit & Loss Reserve _____		1,546,565

2,953,272			2,979,544

FIXED ASSETS ACCOUNT

	Land & Buildings	Furniture and Equipment & Box Pool	Fish Quota	Total
	£	£	£	£
Cost or Valuation (see note 14)				
At start of year	662,343	504,698	1,239,570	2,406,611
Additions during year		61,289		61,289
Less: Disposals during year		5000		5000
At end of year	662,343	560,987	1,239,570	2,462,900
Accumulated Depreciation				
At start of year	114,357	390,581		504,938
Charges for year	14,168	54,310		68,478
Disposals		(4,297)		(4,297)
At end of year	128,525	440,594	0	569,119
Net book value at end of year	533,818	120,393	1,239,570	1,893,781
Freehold	533,818	
Leasehold (50 or more years unexpired)		
Leasehold (less than 50 years unexpired)		
AS BALANCE SHEET	533,818	120,393	1,239,570	1,893,781

ANALYSIS OF INVESTMENTS

QUOTED		Other Funds £
	British Government & British Government Guaranteed Securities	
	Unit Trusts	
	Equities	
	Other <u>quoted</u> securities (to be specified)	60
	Woolwich /Barclay Shares	
	TOTAL QUOTED (as Balance Sheet)	60
	*Market Value of Quoted Investments	
UNQUOTED	British Government Securities	
	Mortgages	
	Loans	
	Equities	
	Other <u>unquoted</u> investments (to be specified) – 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

The purpose of our audit work and to whom we owe our responsibilities

We have audited the financial statements of Anglo North Irish Fish Producers Organisation Limited for the year ended 31 December 2019 which comprise the profit and loss account, the balance sheet, 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 2019 which comprise the profit and loss account, the balance sheet 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 2019 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 were:

- 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

AUDITOR'S REPORT

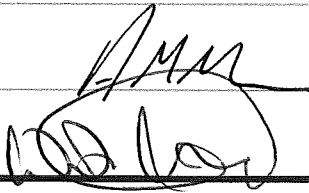
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The Auditors' Report is made in accordance with Articles 18 to 21 of Schedule 1 of the Industrial Relations (NI) Order 1992:

Signature(s):		
Name(s):	Alan McCulla OBE (Please Print)	W D Hill (Please Print)
Profession(s) or Calling(s):	Chief Executive/Secretary	Director
Address(es):	c/o ANIFPO The Harbour Kilkeel BT34 4AX	c/o ANIFPO The Harbour Kilkeel BT34 4AX
Date:	9/11/2020	
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: 9/11/2020

Director

Date: 9/11/2020

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	498,116		498,116
From Investments			
Other Income (including increases by revaluation of assets)	320,665		320,665
Total Income	818,781		818,781
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	783,226		783,226
Funds at beginning of year (including reserves)	2,953,272		2,953,272
Funds at end of year (including reserves)	2,979,544		2,979,544
ASSETS			
Fixed Assets			1,893,781
Investment Assets			62
Other Assets			1,648,845
		Total Assets	3,542,688
LIABILITIES			
		Total Liabilities	563,144

NET ASSETS (Total Assets less Total Liabilities)

2,979,544

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 an 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".