

# 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:

CONSTRUCTION EMPLOYERS FEDERATION LTD

Financial Year End:

31 DECEMBER 2018

Ref No:

NI 1944

Head or Main Office:

143 MAHONE ROAD  
BELFAST  
BT9 6SX

N. IRELAND  
CERTIFICATION OFFICER

20 MAY 2019

Has the address changed during the year to which the return relates?

Yes  No  (Tick as appropriate)

Secretary:

DAVID FRY

Telephone Number and e-mail address:

028 9087 7143 DAVIDF@CEFNI.CO.UK

Contact name for queries regarding the completion of this return:

DAVID FRY

Telephone Number and e-mail address:

028 9087 7143 DAVIDF@CEFNI.CO.UK

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](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					
Female					
<b>TOTAL</b>	991				991

## 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 ARCHIE ROWAN	MR JOHN GREIG	16 APRIL 2018
DIRECTOR	MR DANIEL DIXON	MR JAMESY NAGAN	16 APRIL 2018
DIRECTOR	MR JAMESY NAGAN		24 SEPT 2018

Financial contribution from Northern Ireland members

454,804

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

991

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

Previous Year	INCOME			£
446004	Members: Subscriptions, levies etc.			454804
101315	Other Income Rents received			104303
	Insurance commission			
	Consultancy fees			
	Sales of goods			
87485	Miscellaneous receipts (specify)			89100
50833	EVENTS			47500
	PATRONAGE			
6182	Investment Income			
1013	Interest and dividends (gross)			6136
10225	Bank Interest			1087
	Other (specify) MOVEMENT IN FAIR VALUE OF SHARE PORTFOLIO			(14039)
703057			<b>TOTAL INCOME</b>	688891
	<b>EXPENDITURE</b>			
382302	Administrative Expenses			
94974	Remuneration of staff			333385
13200	Occupancy costs			79602
8589	Printing, Stationery, Post & Telephones			15324
44628	Professional fees			22474
	Other administrative expenses (specify)			55943
	Other charges			
55824	Bank interest			
	Depreciation			54564
	Sums written off (specify)			
9375	Subscriptions, affiliation fees, donations			8392
18608	Conference & meeting fees & expenses			20268
87502	Miscellaneous expenditure (specify)			81371
712102			<b>TOTAL EXPENDITURE</b>	671383

Surplus for year before taxation £ 17508

Taxation £ 4593

Surplus for year after taxation £ 12915

Surplus brought forward £ 631362

Balance of account taken to balance sheet £ 644277

**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

31/12/18

Previous Year		£	£
377816	Fixed Assets (as per analysis on page 7)		332768
176511	Investments (as per analysis on page 8)		152579
	Quoted (Market value £ )		
	Unquoted		
	Current Assets		
110038	Sundry debtors	89510	
	Stocks of goods	—	
117624	Cash at bank and in hand	169098	
	_____		258608
	_____		
	_____		
(150627)	Less: Current liabilities		(99678)
	Sundry creditors		
	Other (specify)		
	_____		
	_____		
	_____		
631362	<b>NET CURRENT ASSETS</b>		644277
	Deduct: Other liabilities (specify)		
	_____		
	_____		
	_____		
631362	<b>TOTAL NET ASSETS</b>		644277
631362	Represented by:		
	Revenue Account balance		644277
	_____		
	_____		
	_____		
	_____		
	_____		
	_____		
631362			644277

**FIXED ASSETS ACCOUNT**

	Land & Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost or Valuation (see note 14)</b>				
At start of year	540320	676891	40500	1257711
Additions during year	—	9516	—	9516
Less: Disposals during year	—	—	—	—
At end of year	540320	686407	40500	1267227
<b>Accumulated Depreciation</b>				
At start of year	300077	578128	1690	879895
Charges for year	10206	33633	10125	54564
Disposals	—	—	—	—
At end of year	310283	611761	11815	934459
Net book value at end of year	229437	746446	28685	332768
Freehold	229437	.....	.....	229437
Leasehold (50 or more years unexpired)	—	.....	.....	—
Leasehold (less than 50 years unexpired)	—	.....	.....	—
<b>AS BALANCE SHEET</b>	229437	746446	28685	332768

**ANALYSIS OF INVESTMENTS**

QUOTED		Other Funds £
	British Government & British Government Guaranteed Securities  Unit Trusts  Equities  Other <u>quoted</u> securities (to be specified)	
UNQUOTED	TOTAL QUOTED (as Balance Sheet)	152,579
	*Market Value of Quoted Investments	152,579
British Government Securities  Mortgages  Loans  Equities  Other <u>unquoted</u> investments (to be specified)		<del> </del>
	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.

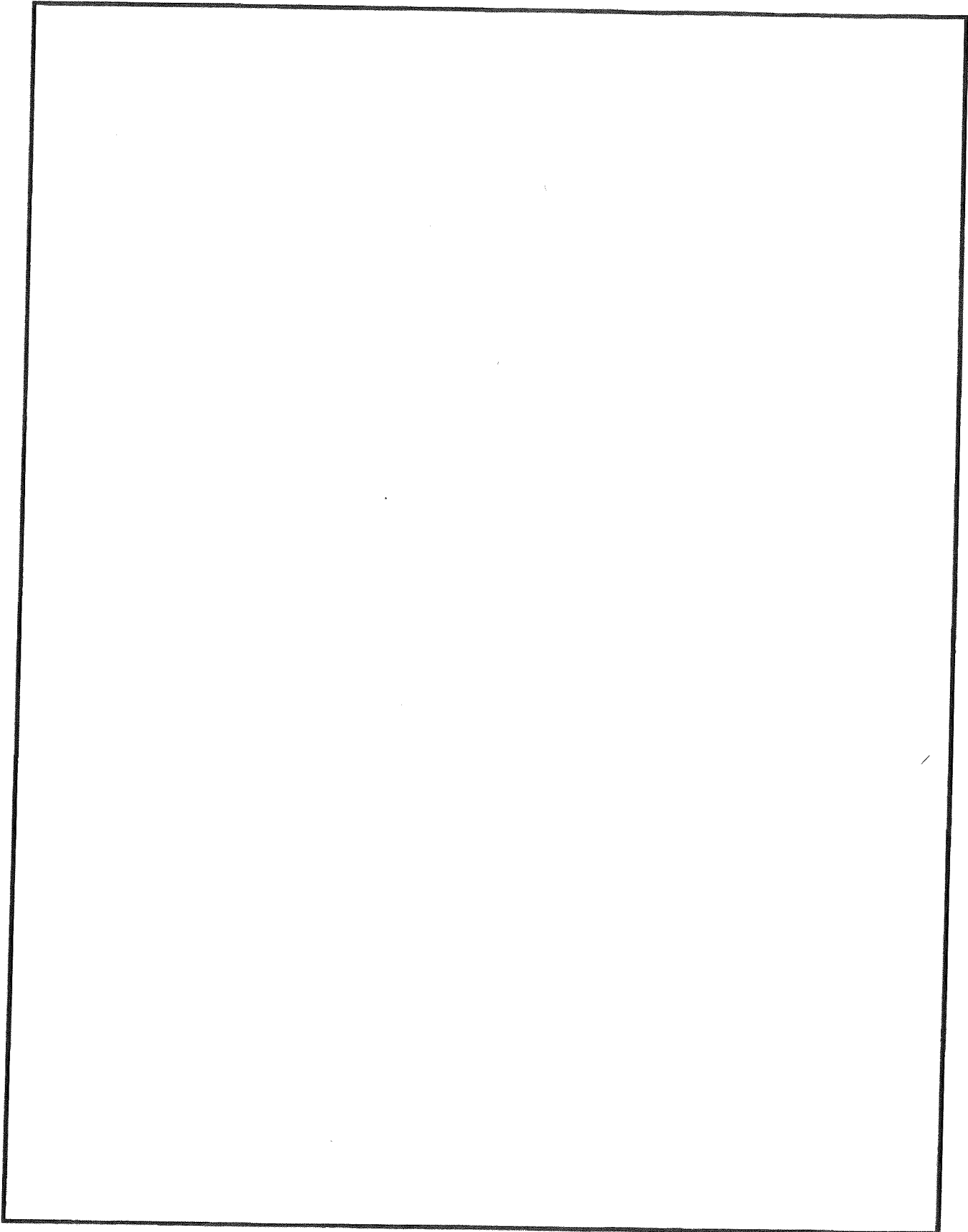


**NOTES TO THE ACCOUNTS**

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

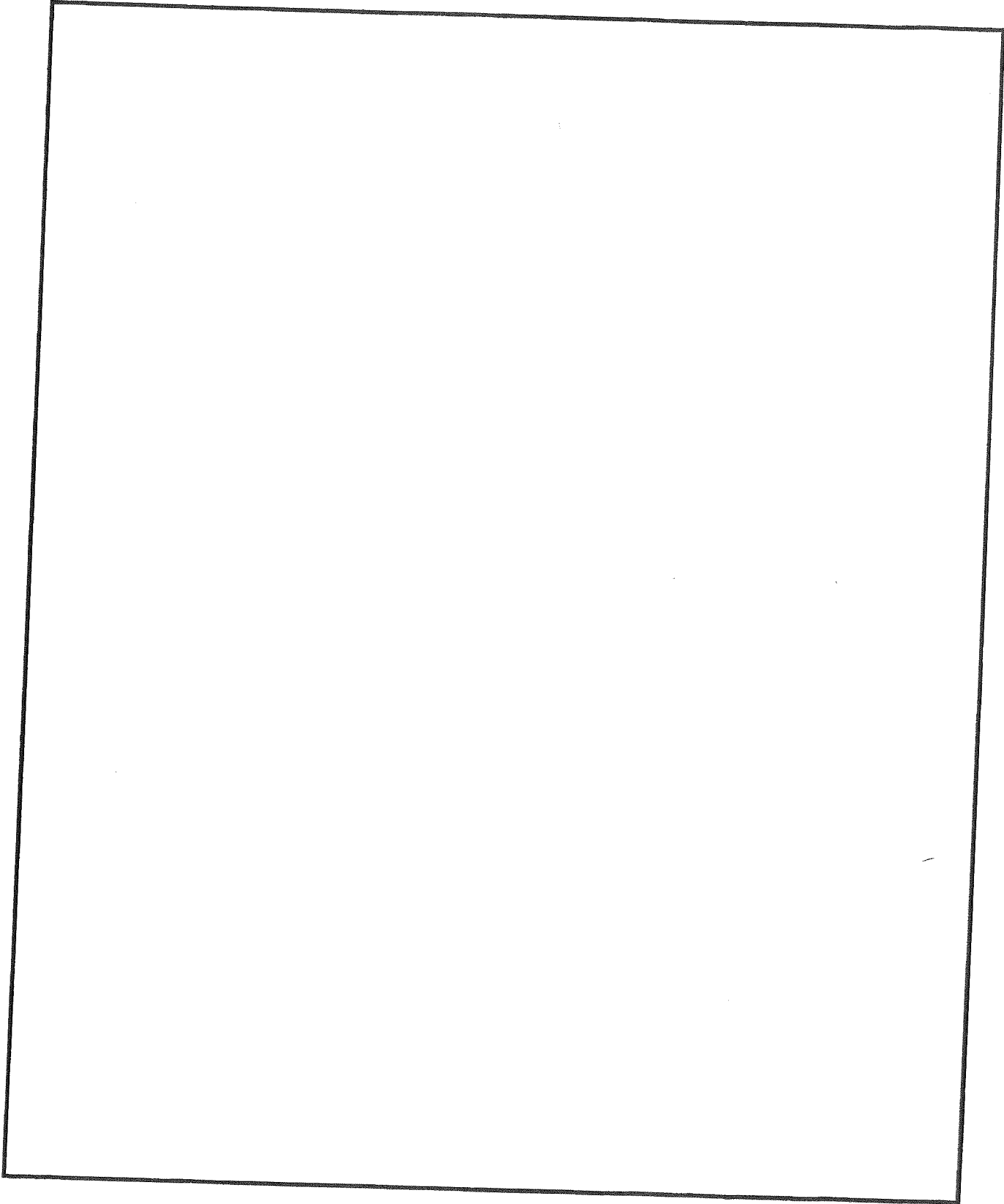
A large, empty rectangular box with a black border, intended for the taxpayer to enter their notes to the accounts. The box occupies most of the page below the instruction.

**ACCOUNTING POLICIES**  
(see Note 4)

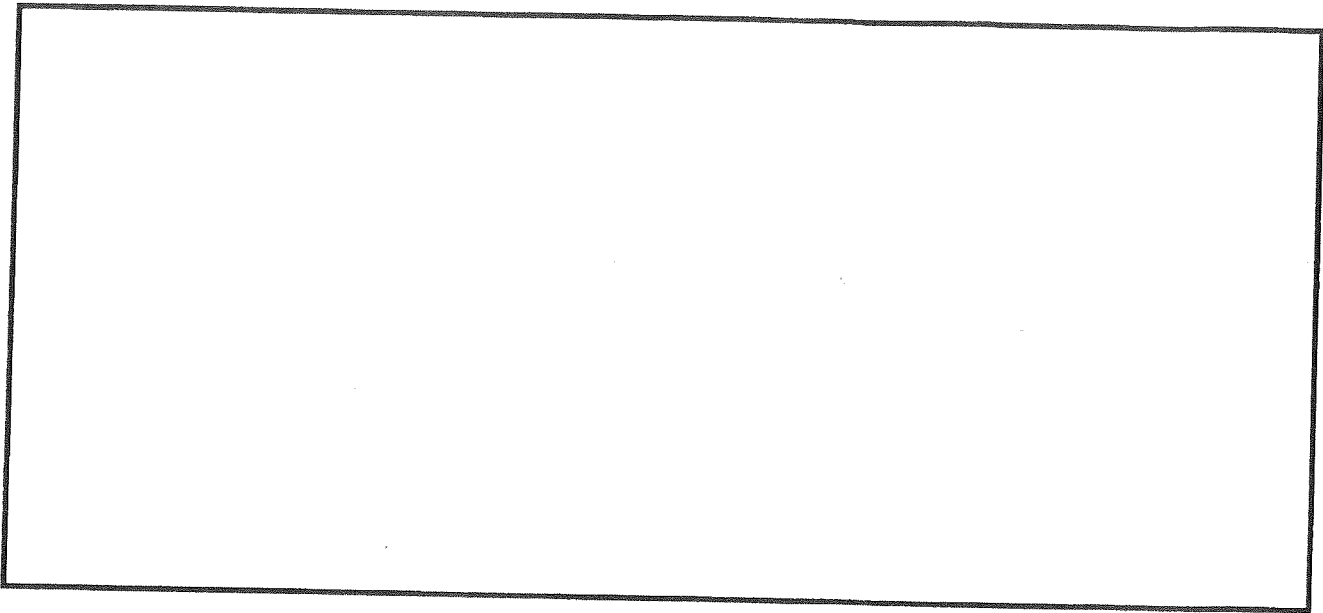


**AUDITORS' REPORT**  
(see Note 16)

[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



**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="Emma Murray"/>	<input type="text"/>
Name(s):	<input type="text" value="EMMA MURRAY"/> (Please Print)	<input type="text"/> (Please Print)
Profession(s) or Calling(s):	<input type="text" value="CHARTERED ACCOUNTANT"/>	<input type="text"/>
Address(es):	<input type="text" value="PRILEWATERHOUSE COOPERS LLP&lt;br/&gt;WATERFRONT PLAZA&lt;br/&gt;8 LAGAN BANK RD&lt;br/&gt;BELFAST&lt;br/&gt;BT1 3LP"/>	<input type="text"/>
Date:	<input type="text" value="16 May 2019"/>	<input type="text"/>
Contact name and telephone number:	<input type="text" value="07725707030"/>	<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>Dant J</i>	Date: 16/5/19
MANAGING DIRECTOR Treasurer (or other official whose position should be stated) <i>J Murray</i>	Date: 16/5/19

**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	454804	—	454804
From Investments	(6816)	—	(6816)
Other Income (including increases by revaluation of assets)	240903	—	240903
<b>Total Income</b>	688891		688891
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	671383	—	671383
<b>Funds at beginning of year</b> (including reserves)	631362	—	631362
<b>Funds at end of year</b> (including reserves)	644277	—	644277
<b>ASSETS</b>			
	Fixed Assets		332768
	Investment Assets		152579
	Other Assets		258608
		<b>Total Assets</b>	743955
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	99678
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			644277