

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:	NORTHERN IRELAND BAKERY COUNCIL
Financial Year End:	31 MARCH 2015
Ref No:	

Head or Main Office:	<i>c/o ALLIED BAKERIES IRELAND</i> 2/12 ORBY LINK BELFAST BT5 5HW
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Has the address changed during the year to which the return relates? Yes No (Tick as appropriate)

Secretary:	LINDA HESSION
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Telephone Number and e-mail address:	028 9070 6118 linda.hession@alliedbakeries.co.uk
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Contact name for queries regarding the completion of this return:	LINDA HESSION
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Telephone Number and e-mail address:	028 9070 6118 linda.hession@alliedbakeries.co.uk
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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) N/A _____

N/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 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					
TOTAL	3				3

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
N/A	N/A	N/A	N/A

Financial contribution from Northern Ireland members

£4,200

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

3

REVENUE ACCOUNT for the year ended 31/03/2015

Previous Year	INCOME			£
3,900	Members: Subscriptions, levies etc.			4,200
	Other Income Rents received Insurance commission Consultancy fees Sales of goods Miscellaneous receipts (specify) Golf Fund Raising Event Conference Fees & Sponsorship			6,741 20,338
-	Investment Income Interest and dividends (gross) Bank Interest Other (specify)			
		TOTAL INCOME		31,279
	EXPENDITURE			
	Administrative Expenses Remuneration of staff Occupancy costs Printing, Stationery, Post & Telephones			
(350)	Professional fees			(350)
(600)	Other administrative expenses (specify)			(600)
(767)	Committee Expenses			(633)
(95)	Other charges Bank interest Depreciation Sums written off (specify)			(136)
(500)	Sundries			(117)
(416)	Insurance			(437)
(80)	Subscriptions, affiliation fees, donations Conference & meeting fees & expenses Miscellaneous expenditure (specify) Golf Fund Raising Event			(20,352) (6,015)
		TOTAL EXPENDITURE		(28,640)

Surplus for year before taxation £2,639

Taxation £N/A

Surplus for year after taxation £2,639

Surplus brought forward £2,639

Balance of account taken to balance sheet £2,639

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

Name:		£	£
Income			
Members contributions & levies			
Investment income			
Other income (specify)			
		Total Income	N/A
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	N/A
		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	N/A
Expenditure			
Administrative expenses			
Other expenditure (specify)			
		Total Expenditure	N/A
		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 31/03/15

Previous Year		£	£
2,865	Fixed Assets (as per analysis on page 7)		
	Investments (as per analysis on page 8)		
	Quoted (Market value £)		
	Unquoted		
	Current Assets		
2,865	Sundry debtors		1,400
	Stocks of goods		
13,098	Cash at bank and in hand		16,584

	Less: Current liabilities		
(934)	Sundry creditors		(316)
	Other (specify)		

15,029	NET CURRENT ASSETS		17,668
	Deduct: Other liabilities (specify)		

15,029	TOTAL NET ASSETS		17,668
	Represented by:		
	Revenue Account balance		
1,092	_____		2,639
13,937	_____		15,029

15,029			17,688

FIXED ASSETS ACCOUNT

	Land & Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost or Valuation (see note 14)				
At start of year				
Additions during year				
Less: Disposals during year				
At end of year	N/A	N/A	N/A	N/A
Accumulated Depreciation				
At start of year				
Charges for year				
Disposals				
At end of year	N/A	N/A	N/A	N/A
Net book value at end of year	N/A	N/A	N/A	N/A
Freehold		
Leasehold (50 or more years unexpired)		
Leasehold (less than 50 years unexpired)		
AS BALANCE SHEET	N/A	N/A	N/A	N/A

ANALYSIS OF INVESTMENTS

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

*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.

Refer to attached financial statements.

ACCOUNTING POLICIES
(see Note 4)

Refer to attached financial statements.

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



Refer to attached audit report.

Refer to attached audit 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):	Kevin MacAllister (Please Print)	(Please Print)
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	Waterfront Plaza 8 Laganbank Road Belfast BT1 3LR	
Date:	25 th August 2015	
Contact name and telephone number:	Neil Warnock +44 (0) 28 9041 5178	

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: 28/8/15
Treasurer (or other official whose position should be stated) 	Date: 28/8/15

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	4,200		4,200
From Investments			
Other Income (including increases by revaluation of assets)	6,741 20,338		6,741 20,338
Total Income	31,279		31,279
EXPENDITURE (including decreases by revaluation of assets)	(28,640)		(28,640)
Total Expenditure	(28,640)		(28,640)
Funds at beginning of year (including reserves)	15,029		15,029
Funds at end of year (including reserves)	17,668		17,668
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			17,984
		Total Assets	17,984
LIABILITIES		Total Liabilities	(316)
NET ASSETS (Total Assets less Total Liabilities)			17,668

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".