

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

Industrial Relations (Northern Ireland) Order 1992 (as amended)

FORM AR(NI)21 - ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

BELFAST AIRPORT POLICE ASSOCIATION

Year ended:

31 MARCH 2015

Ref No:

Head or Main Office:

POLICE HEADQUARTERS

BELFAST INTERNATIONAL AIRPORT

BELFAST

BT 29 4AB

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

Yes

No

(Tick as appropriate)

General Secretary:

NAOMI MORRISON

Telephone Number:

028 9448 4412

Contact name for queries regarding the completion of this return:

PAUL MARTIN

Telephone Number:

028 9448 4412

Every trade union having its head of 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) PAUL MARTIN
(CHAIRMAN)

BELFAST AIRPORT POLICE ASSOCIATION
BELFAST INTERNATIONAL AIRPORT
BELFAST, BT 29 4AB

(b) NIGEL WOODWARD
(TREASURER)

BELFAST AIRPORT POLICE ASSOCIATION
BELFAST INTERNATIONAL AIRPORT
BELFAST, BT 29 4AB.

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

RETURN OF MEMBERS

(see Notes 8 and 9)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
Male	13	—	—	—	13
Female	2	—	—	—	2
TOTAL	15	—	—	—	15

Total number of members (including Northern Ireland members) above for whom no home or authorised address is held.

NONE

Number of Northern Ireland members for whom no home or authorised address is held.

NONE

RETURN OF CHANGE OF OFFICERS

(see Note 10)

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
TREASURER	STEVEN WEST	NIGEL WOODWARD	28/08/14

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name:

N.A

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

N.A

and names:

N.A

GENERAL FUND

(see Notes 11 to 16)

	£	£
INCOME		
Members:		
Contributions and Subscriptions	1,650	
Other income from members (specify)	1,185	
Federations and other bodies (as at page 7)	_____	
Total of other income (as at page 7)	_____	
Total Investment income (as at page 19)	11	
	_____	2,846
TOTAL INCOME		
EXPENDITURE		
Benefits to members (as at page 9)		
Administrative expenses (as at page 15)	2,211	
Federations and other bodies - Affiliation fees, grants etc. (specify)		
TOTAL EXPENDITURE		2,211

SURPLUS (DEFICIT) FOR YEAR 635

Amount of fund at beginning of year £ 22,460

Amount of fund at end of year £ 23,095

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 15

Number of Northern Ireland members contributing to the General Fund at the end of the year

General Fund subscription income from Northern Ireland members £

**ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND
OTHER INCOME**
(see Notes 17 and 18)

DESCRIPTION	AMOUNT	£
FEDERATION AND OTHER BODIES		
OTHER INCOME		
	TOTAL	
	TOTAL	

GUIDANCE ON COMPLETION OF FUNDS OTHER THAN GENERAL FUND

22. If separate funds are maintained in respect of particular benefits or objects of the union (excluding any political fund) funds 2 and 3 should be completed in respect of those funds and the contributions, benefits, etc. appropriate to those funds excluded from the General Fund (page 5).
23. If enough space has not been allocated please complete and attach a separate sheet.

**ANALYSIS OF BENEFIT EXPENDITURE
SHOWN AT GENERAL FUND**

(see Notes 19 to 21)

£

£

Representation - Employment Related Issues		brought forward	
		Education and Training Services	
Representation - Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Other income (specify)		
	Investment income (as at page 19)		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 15)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Add amount of fund at beginning of year		
	Amount of fund at end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Other income (specify)		
	Investment income (as at page 19)		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 15)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Add amount of fund at beginning of year		
	Amount of fund at end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see Notes 24 to 28)

4. POLITICAL FUND ACCOUNT		To be completed by trade unions which maintain their own fund	
		£	£
Income			
Members contributions & levies			
Investment income (as at page 19)			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administration expenses in connection with political objects (specify)			
Non-political expenditure			
Amount of political fund at beginning of year			
Amount of political fund at end of year (as Balance Sheet)			
Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members			£
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund			
Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund			

5. POLITICAL FUND ACCOUNT		To be completed by trade unions which act as components of a central trade union	
		£	£
Income			
Contributions and levies collected from members on behalf of the political fund of the central trade union			
Amount received back from central trade union political fund			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administrative expenses in connection with political objects (specify)			
Non-political expenditure			
Amount held on behalf of central trade union political fund at beginning of year			£
Deduct amount remitted to central trade union political fund			£
Amount held on behalf of central trade union political fund (as Balance Sheet)			
Total Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members			£
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund			
Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund			

**ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING
AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS 4 OR 5**
(see Notes 29 and 30)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	£ 0
Auditors' fees	390
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone etc.	15
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
<i>Insurance</i>	101
<i>General</i>	31
<i>Entertaining</i>	200
<i>Purchases</i>	1428
Interest payable:	
Bank loans (including overdrafts)	46
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Charged to:	
General Fund (Account) (page 5)	2,211
Fund (Account)	

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS
(see Notes 31 to 41 below)

Office Held	Gross Salary	Pension Contributions
	£	£

OFFICIALS' SALARIES AND BENEFITS

- 31. The positions concerned are those of president, general secretary and each member of the executive.
- 32. Details are to be provided of salary and all other benefits paid from trade union funds.
- 33. The legislation does not define what constitutes a benefit. For the purpose of this return benefits are:
 - a. those designated as "taxable" benefits by the Inland Revenue.
 - b. pension/superannuation arrangements (see Notes 36-40).
 - c. redundancy and other termination payments (see Note 41).
- 34. Information is required of individual benefits with a value in excess of £100 in one accounting period. In addition to the information required above, details are also required on any loans paid from union funds.
- 35. If salaries and benefits (including loans) are not paid in respect of the president, general secretary or member of the executive committee a **nil** return is required.

PENSION CONTRIBUTIONS

- 36. Where contributions are paid from union funds into a **defined contributions scheme** in relation to the officials identified at Note 31, the amounts must be declared.
- 37. If the union operates a **defined benefits scheme** in relation to the officials at Note 31 please contact the Certification Office for advice on how such benefits should be recorded.

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Benefits		Total	Employers NI-Contributions
Description	Value (£)	£	£

38. Where life assurance protection is included in the pension scheme the figure inserted in the pension column should include any additional contribution paid in respect of this cover.
39. Where life assurance protection is provided through an arrangement separate from the pension scheme the figure paid in respect of this cover should be included in the "Benefits" column and the description column should be annotated to this effect.
40. Some pension schemes operate an opt out clause from the State Earnings Related Pension Scheme (SERPS). The level of employer's national insurance contributions reflects whether the scheme provides a benefit in place of part of the state benefit scheme or are paid a benefit in addition to the state benefit. It is important therefore that the correct figure for employer's national insurance contribution is provided.

REDUNDANCY AND TERMINATION PAYMENTS

41. These are payments or other benefits (including payments of salary, or in lieu of salary) made to an officer mentioned in Note 31 in connection with the termination of his/her office. Where the payment or other benefit is provided at or about the same time as the termination, or in the financial year covered by the return, the full value should be shown. If the payment or other benefit is not fully provided in that year, a description of the payment or other benefit to be provided in future years should also be shown. The cost associated with such commitments need not be shown in subsequent years in this table.

ANALYSIS OF INVESTMENT INCOME
(see Notes 42 and 43)

Income	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			11
Other investment income (specify)			
		+	11
Total investment income		=	11
Credited to:		General Fund (Account 1) (page 5)	11
		Fund (Account)	
		Political Fund (Account 4/5)	
			11

BALANCE SHEET

as at 31 March 2015

(see Notes 44-46)

Previous Year		£	£
0	Fixed Assets (as at page 23)		
	Investments (as per analysis on page 25)		
	Quoted (Market value £)		
	Unquoted		
	Loans to other trade unions		
282	Sundry debtors	0	
	Other Assets		
22,568	Cash at bank and in hand	23,485	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
			23,485
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Other loans		
	Bank overdraft		
	Tax payable		
390	Sundry creditors	390	
	Accrued expenses		
	Provisions		
	Other Liabilities (specify)		
	TOTAL		390

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

	Land & Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS
(see Note 52)

QUOTED		Political Fund £	Other Funds £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investments		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

NOTES TO THE ACCOUNTS
(see Notes 53 and 54)

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

See attached notes to accounts

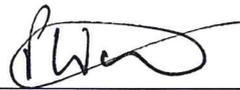
ACCOUNTING POLICIES
(see Notes 55 and 56)

See attached

SIGNATURES TO THE ANNUAL RETURN

(see Notes 57 and 58)

including the accounts and balance sheet contained in the return.

<p>COMMITTEE MEMBER. Secretary's Signature: <u></u></p> <p>Name: <u>PHILIP WAUKEN.</u></p> <p>Date: <u>21/11/15.</u></p>	<p>Chairman's Signature: <u></u> (or other official whose position should be stated)</p> <p>Name: <u>PAUL MARTIN</u></p> <p>Date: <u>21/11/15</u></p>
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CHECK LIST

(see Notes 59 and 60)

(please tick as appropriate)

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED (see Note 56)	YES <input checked="" type="checkbox"/>	NO
HAS THE RETURN BEEN SIGNED? (see Note 57)	YES <input checked="" type="checkbox"/>	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	YES <input checked="" type="checkbox"/>	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	YES <input checked="" type="checkbox"/>	NO
A MEMBER'S STATEMENT IS: (see Note 60)	ENCLOSED	TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	YES <input checked="" type="checkbox"/>	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED (see page 3)	YES <input checked="" type="checkbox"/>	NO
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see page 34).	YES <input checked="" type="checkbox"/>	NO

For trade unions with their head or main office outside Northern Ireland

Has the Northern Ireland Resident name and address been provided - only for trade unions with their head or main office outside Northern Ireland - Page 1 and note 60b.	YES	NO
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If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?

Signed _____

Contact Telephone Number _____

AUDITORS' REPORT
(see Notes 61 to 63)

made in accordance with Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992.

See attached Accounts

AUDITOR'S REPORT continued

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Signature(s):

Name(s):

Profession(s) or Calling(s):

Address(es):

Date:

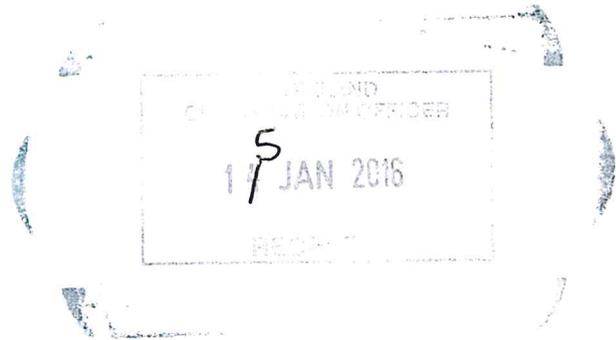
Contact name and telephone number:

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	1,650		1,650
From Investments	11		11
Other Income (including increases by revaluation of assets)	1,185		1,185
Total Income	2,846		2,846
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	2,211		2,211
Funds at beginning of year (including reserves)			22,460
Funds at end of year (including reserves)			23,095
ASSETS			
Fixed Assets			
Investment Assets			23,485
Other Assets			
		Total Assets	23,485
LIABILITIES		Total Liabilities	390
NET ASSETS (Total Assets less Total Liabilities)			23,095

BELFAST AIRPORT POLICE ASSOCIATION
FINANCIAL STATEMENTS
31 MARCH 2015



PKF-FPM ACCOUNTANTS LTD
Chartered Accountants & Registered Auditor
Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

BELFAST AIRPORT POLICE ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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BELFAST AIRPORT POLICE ASSOCIATION

ASSOCIATION'S INFORMATION

The member of the committee	Mr P Martin
Association Secretary	Naomi Morrison
Registered office	Belfast International Airport Crumlin Co Antrim BT29 4AB
Auditor	PKF-FPM Accountants Ltd Chartered Accountants & Registered Auditor Unit 1, Building 10 Central Park Mallusk Co Antrim BT36 4FS
Bankers	Ulster Bank 8 Market Square Antrim Co. Antrim BT41 4AT

BELFAST AIRPORT POLICE ASSOCIATION

THE REPORT OF THE COMMITTEE

YEAR ENDED 31 MARCH 2015

The committee has pleasure in presenting its report and the financial statements of the association for the year ended 31 March 2015.

PRINCIPAL ACTIVITIES

The principal activity of the association during the year was trade union for police officers.

OFFICER

The officer who served the association during the year was as follows:

Mr P Martin

STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE

The committee is responsible for preparing the Report of the committee and the financial statements in accordance with applicable law and regulations.

Law requires the committee to prepare financial statements for each financial year. Under that law the committee has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Law the member of the committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of the profit or loss for that year.

In preparing these financial statements, the committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in operation.

The committee is responsible for keeping adequate accounting records that are sufficient to show and explain the association's transactions and disclose with reasonable accuracy at any time the financial position of the association. It is also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

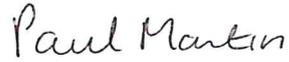
BELFAST AIRPORT POLICE ASSOCIATION

THE REPORT OF THE COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2015

Registered office:
Belfast International Airport
Crumlin
Co Antrim
BT29 4AB

Signed by
member of the committee



Mr Paul Martin
Committee Chairman

Approved by the committee on 3 November 2015

BELFAST AIRPORT POLICE ASSOCIATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST AIRPORT POLICE ASSOCIATION

YEAR ENDED 31 MARCH 2015

We have audited the financial statements of Belfast Airport Police Association for the year ended 31 March 2015 on pages 6 to 9. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the association's members, as a body. Our audit work has been undertaken so that we might state to the association'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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF COMMITTEE AND AUDITOR

As explained more fully in the Member of the committee's Responsibilities Statement set out on page 2, the committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

BELFAST AIRPORT POLICE ASSOCIATION
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST
AIRPORT POLICE ASSOCIATION *(continued)*

YEAR ENDED 31 MARCH 2015

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 March 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of Articles 18 to 21 of the Industrial Relations (NI) Order 1992.

OPINION ON OTHER MATTER PRESCRIBED BY THE ORDER

In our opinion the Report of the committee has been prepared in accordance with the Industrial Relations (NI) Order 1992 and the regulations made under it, and the information given there is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations and access to documents that we require for our audit.

PKF

PKF-FPM ACCOUNTANTS LTD
Chartered Accountants & Registered Auditor

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

3rd November 2015

BELFAST AIRPORT POLICE ASSOCIATION

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 MARCH 2015

	Note	2015 £	2014 £
REVENUE	2	2,835	2,570
Cost of sales		<u>1,428</u>	<u>1,605</u>
GROSS PROFIT		1,407	965
Administrative expenses		<u>783</u>	<u>1,591</u>
OPERATING PROFIT/(LOSS)	3	624	(626)
Interest receivable		11	10
		—	—
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		635	(616)
		—	—
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		635	(616)
Balance brought forward		<u>22,460</u>	<u>23,076</u>
Balance carried forward		<u><u>23,095</u></u>	<u><u>22,460</u></u>

BELFAST AIRPORT POLICE ASSOCIATION

BALANCE SHEET

31 MARCH 2015

	Note	2015 £	£	2014 £
CURRENT ASSETS				
Debtors	5	–		282
Cash at bank and in hand		<u>23,485</u>		<u>22,568</u>
		<u>23,485</u>		<u>22,850</u>
CREDITORS: Amounts falling due within one year				
	6	<u>390</u>		–
NET CURRENT ASSETS				
			<u>23,095</u>	<u>22,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
			<u>23,095</u>	<u>22,850</u>
CREDITORS: Amounts falling due after more than one year				
	7		–	390
			<u>23,095</u>	<u>22,460</u>
CAPITAL AND RESERVES				
Profit and loss account			<u>23,095</u>	<u>22,460</u>
MEMBERS' FUNDS				
			<u>23,095</u>	<u>22,460</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the committee and authorised for issue on the 3 November 2015.

Mr P Martin
Member of the committee

Paul Martin

BELFAST AIRPORT POLICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Cash flow statement

The committee has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective January 2007) from including a Cash flow statement in the financial statements on the grounds that the association is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

2. REVENUE

Turnover represents monies received from member subscriptions and vending machines.

3. OPERATING PROFIT/(LOSS)

Operating profit/(loss) is stated after charging:

	2015	2014
	£	£
Member of the committee's remuneration	—	—
Auditor's fees	390	390
	<u>390</u>	<u>390</u>

4. PARTICULARS OF EMPLOYEES

No salaries or wages have been paid to employees, including the member of the committee, during the year.

5. DEBTORS

	2015	2014
	£	£
Trade debtors	—	150
Prepayments and accrued income	—	132
	<u>—</u>	<u>282</u>

6. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Accruals and deferred income	390	—
	<u>390</u>	<u>—</u>

BELFAST AIRPORT POLICE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

7. CREDITORS: Amounts falling due after more than one year

	2015	2014
	£	£
Other creditors	—	390
	<u>—</u>	<u>390</u>

8. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective January 2007).

BELFAST AIRPORT POLICE ASSOCIATION
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2015

**The following pages do not form part of the financial statements
which are the subject of the independent auditor's report on pages 4 to 5.**

BELFAST AIRPORT POLICE ASSOCIATION

DETAILED PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 MARCH 2015

	Note	2015 £	2014 £
REVENUE		2,835	2,570
Purchases		<u>1,428</u>	<u>1,605</u>
GROSS PROFIT		1,407	965
GROSS PROFIT PERCENTAGE		49.6%	37.5%
OVERHEADS			
Insurance		101	607
Travel and subsistence		–	81
Printing, stationery and postage		15	6
Sundry expenses		31	71
Entertaining		200	391
Accountancy fees		390	–
Auditors remuneration		–	390
Bank charges		<u>46</u>	<u>45</u>
		783	1,591
OPERATING PROFIT/(LOSS)		624	(626)
Bank interest receivable		<u>11</u>	<u>10</u>
PROFIT/(LOSS) ON ORDINARY ACTIVITIES		635	(616)

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. It should incorporate any increase by revaluation of assets, as noted in the Balance Sheet on page 21.

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.

Under "Expenditure" include any decreases noted in the revaluation reserve on page 21 (the balance sheet).

"All Funds Other Than Political Funds" must include the General Fund on page 5 and any other funds referred to on page 11 or any pages supplementary to them. The figures entered in this column must match those on pages 5 and 11.

"Political Funds" figures (if any) must match the figures entered on page 13.

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

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