

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:

31st March 2018

Ref No:

Head or Main Office

Police Headquarters, Belfast International Airport, Belfast,
BT29 4AB

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

Yes

No

(Tick as appropriate)

General Secretary:

Naomi Morrison

Telephone Number and e-mail address:

028 9448 4400, Naomi.Morrison@bfs.aero

Contact name for queries regarding the completion of this return:

Paul Martin

Telephone Number and e-mail address:

028 9448 4400, Paul.Martin@bfs.aero

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

Police Headquarters, Belfast International Airport,
Belfast, BT29 4AB

(b) Naomi Morrison

Police Headquarters, Belfast International Airport,
Belfast, BT29 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

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EVERY TRADE UNION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

GUIDANCE ON COMPLETION

GUIDANCE ON COMPLETING EACH SECTION IS GIVEN ALONGSIDE THE RELEVANT PAGE

General:

1. Unless the Certification Officer has authorised the union 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. As long as the period is the same and there is no reduction in the amount of information supplied, a union incorporated under Company Law it may submit with the return a copy of its accounts prepared under that law providing pages 1, 3, 13, 16, 17, 27, 29, 30 and 32 of the return are completed. Where the return under Company law does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided on pages 32 and 33 of the return. The consolidation summary on page 34 must be completed in every case.
3. The accounts must, in accordance with the Order, give a true and fair view of the matters to which they relate.
4. The accounts and AR(NI)21 of a trade union working through branches (ie not a federation of autonomous bodies) should include the transactions, assets and liabilities **of all the branches**.
5. Any negative values should be clearly indicated by placing the entry in brackets.
6. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.

Trade Union Rules:

7. **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.**

Return of members:

8. In the first column figures are required for **all members**; the second column relates specifically to Northern Ireland members and, in each case, includes classes of members who may not pay contributions but who are members under the rules.
9. Authorised address means the members home address or any other address which the member has requested the trade union in writing to treat as his/her postal address.

Officers:

10. The Order defines officer as including any member of the governing body of the union and any trustee of any fund applicable for the purposes of the union.

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 | 12 | Nil | Nil | Nil | 12 |
| Female | 3 | Nil | Nil | Nil | 3 |
| TOTAL | 15 | Nil | Nil | Nil | 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 |
|-----------------|---|------------------------------|----------------|
| Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

| | |
|-----|--|
| Yes | |
|-----|--|

| | | |
|----|--|---|
| No | | ✓ |
|----|--|---|

If yes, state the name:

| |
|--|
| |
|--|

b. A federation of trade unions?

| | |
|-----|--|
| Yes | |
|-----|--|

| | | |
|----|--|---|
| No | | ✓ |
|----|--|---|

If yes, state the number of affiliated unions:

| |
|----------------|
| Not Applicable |
|----------------|

and names:

| |
|----------------|
| Not Applicable |
| |
| |

GUIDANCE ON COMPLETION OF GENERAL FUND

11. If separate funds are maintained in respect of particular benefits or objects of the union (including any political fund) accounts 2-5 should be completed in respect of those funds and the contributions, benefits, etc. appropriate to those funds excluded from General Fund (page 5).
12. Please give details of income from "Federations" and other bodies and "other income" on page 7.
13. The figure for investment income must be the total of income from investments listed on page 19 and credited to this fund.
14. Expenditure on benefits to members must include all monies paid under the expenditure headings listed at page 9.
15. Expenditure on administrative expenses must include all expenditure not included under "benefit expenditure" or expenditure on "Federation and other bodies".
16. Amount of fund at beginning of year: In all cases if this figure is not identical to the "end of year" figure given on the previous year's return an explanation must be provided.

GENERAL FUND

(see Notes 11 to 16)

| | £ | £ |
|--|--------------|--------------|
| INCOME | | |
| Members: | | |
| Contributions and Subscriptions | <u>1,870</u> | |
| Other income from members (specify) | _____ | |
| Federations and other bodies (as at page 7) | _____ | |
| Total of other income (as at page 7) | _____ | |
| Total Investment income (as at page 19) | <u>11</u> | |
| | _____ | |
| TOTAL INCOME | | <u>1,881</u> |
| EXPENDITURE | | |
| Benefits to members (as at page 9) | 512 | |
| Administrative expenses (as at page 15) | | |
| Federations and other bodies - Affiliation fees, grants etc. (specify) | | |
| TOTAL EXPENDITURE | | <u>512</u> |

SURPLUS (DEFICIT) FOR YEAR 1,369

Amount of fund at beginning of year £ 25,736

Amount of fund at end of year £ 27,105

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 15

General Fund subscription income from Northern Ireland members £ 1,870

**GUIDANCE ON COMPLETION OF FEDERATION AND OTHER BODIES
AND "OTHER INCOME" ANALYSIS**

17. Please list here details and amounts of any income included as "Federation and other bodies" at page 5 - General Fund.
18. Please list here details and amounts of any income included as "other income" at page 5 - General Fund.

Examples of other income which may be listed here are:

- Profit on sale of fixed assets/investments.
- Transfer from other funds
- Refunds of tax/VAT
- Commission and income from sales of publications, etc.

**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 ANALYSIS OF BENEFIT EXPENDITURE

19. Total should agree with figure quoted in General Fund (page 5) and exclude those funds shown on page 11.

20. The benefit expenditure should be allocated to the following headings:

Representation - Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Representation - Non Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Communications

This heading covers the costs incurred in the provision of such items as Magazines, Journals, Newsletters, Internet, Diaries, Publications.

Advisory Services

This heading includes Telephone Help Lines, Financial, Superannuation and Tax Advice, Stress Counselling.

Dispute Benefits

Other Cash Payments

This heading includes welfare, hardship, educational grants where entitlement is determined at the discretion of a committee/individual within set guidelines. The heading also includes unemployment, sickness, accident benefits, etc, and related insurance premiums where entitlement is established by a set of pre-determined and published conditions.

Education and Training Services

Negotiated Discount Schemes

This heading includes any costs involved in the provision of discount services e.g. Countdown, Motor Services, Holiday/Travel Schemes, Loans, Mortgages, Wills.

Salary Costs

This heading includes the salary costs, where they can be identified, of staff involved in the provision of benefits to members but where not included in above.

Other Benefits and Grants

This heading includes any other benefits and grants not listed above.

21. The cost of overheads, other than identifiable staff costs, should not be included in this analysis.

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

(see Notes 19 to 21)

£

£

| | | | |
|---|--|---|--|
| Representation - Employment | | brought forward | |
| Related Issues | | 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) | |

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.

| 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 | | |

GUIDANCE ON COMPLETING POLITICAL FUND ACCOUNTS

24. A trade union can include the furtherance of political objects among its objects providing it has adopted political fund rules through a ballot approving a resolution allowing expenditure on such objects. **Those rules (and amendments) must be approved by the Certification Officer, as must the rules governing ballots approving these objects.**
25. Where a union has expenditure or income which relate to its Political Fund the amounts should be itemised here and excluded from **all** other accounts including analysis of administrative expenses at page 15.
26. Most unions will only need to complete section 4. However, where a union is affiliated to another trade union and collects political fund contributions on behalf of that union section 5 will have to be completed.
27. Expenditure can be made from the political fund account on non-political objects and to other funds of the union.
- 28a. Figures are required for the number of Northern Ireland members* who have completed a “contracting-in” notice and therefore contribute to the political fund;
- 28b. Figures are required for the number of Northern Ireland members who are statutorily exempt from contributing to the political fund; and
- 28c. Figures are required for the number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund.

* Unlike members in Great Britain, it is a statutory requirement that Northern Ireland trade union members must “contract-in” to a political fund in their union. Where a Northern Ireland trade union member does not “contract-in” or, having “contracted-in” subsequently decides to “contract-out” he is exempt under Northern Ireland law from contributing to the political fund. In the case of Great Britain unions completing this return the words “Article 57 of the Trade Union and Labour Relations (Northern Ireland) Order 1995 should be replaced by the words “section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992”.

(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 | | | |

GUIDANCE ON COMPLETION OF ANALYSIS OF ADMINISTRATION EXPENSES

29. "Remuneration and Expenses of Staff" should include salaries and wages, expenses, accrued holiday pay, redundancy pay, other termination payments, national insurance, and all pensions/superannuation contributions.
30. "Occupancy Costs" should include rents paid, rates, insurance, gas, electricity, water, fuel, general repairs and renewals.

**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 | £ |
| Auditors' fees | 480 |
| Legal and Professional fees | |
| Occupancy costs | |
| Stationery, printing, postage, telephone etc. | |
| Expenses of Executive Committee (Head Office) | |
| Expenses of conferences | |
| Other administrative expenses (specify) | |
| | |
| Interest payable: | |
| Bank loans (including overdrafts) | 32 |
| Mortgages | |
| Other loans | |
| Depreciation | |
| Taxation | |
| Outgoings on land and buildings (specify) | |
| Other outgoings (specify) | |
| | |
| Charged to: | |
| General Fund (Account) | 512 |
| (page 5) | |
| Fund (Account) | |
| Fund (Account) | |
| Fund (Account) | |
| 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.

GUIDANCE ON COMPLETION OF ANALYSIS OF INVESTMENT INCOME

42. Income from Unit Trusts and Investment Trusts should be included as dividends from equities.
43. Income from Government Securities includes interest paid on Government Stock and money deposited in Government Securities.

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) | | |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Political Fund (Account 4/5) | | |
| | | | 11 |

GUIDANCE ON COMPLETION OF BALANCE SHEET

44. Fixed assets should be included as at page 23.
45. Investments should be quoted as at page 25.
46. The following should be shown as a note to the accounts, if not otherwise indicated:
 - a. particulars of any monies owing to the union in respect of loans (including overdrafts) which are secured on the assets of the union;
 - b. the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;*
 - c. where practicable, the aggregate amount or estimated amount if it is material, of;
 - (i) contracts for capital expenditure, so far as not provided for; and
 - (ii) capital expenditure authorised by the governing body of the union which has not been contracted for;
 - d. if the amounts at which any fixed assets are shown are arrived at by reference to valuation;
 - (i) the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - (ii) in the case of assets that have been valued during the financial year, the names of the persons who valued them and particulars of their qualifications for doing so and (whichever is stated) the basis of valuation used by them.

*'MATERIALITY' is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole. A matter is material if its omission would reasonably influence the decisions of an addressee of the auditors' report; likewise a misstatement is material if it would have similar influence. Materiality may also be considered in the context of any individual primary statement within the financial statements or of individual items included in them. Materiality is not capable of general mathematical definition as it has both qualitative and quantitative aspects. The assessment of what is material is a matter of professional judgement and includes consideration of both the amount (quantity) and the nature (quality) of misstatements. Auditors should consider materiality, and its relationship with audit risk when conducting an audit.

BALANCE SHEET

as at

(see Notes 44-46)

| Previous Year | | £ | £ |
|---------------|---|--------|--------|
| | Fixed Assets (as at page 23) | | |
| | Investments (as per analysis on page 25) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Loans to other trade unions | | |
| | Sundry debtors | | |
| | Other Assets | | |
| 26,156 | Cash at bank and in hand | 27,555 | |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| 26,156 | | | 27,555 |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | 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 | | |
| | Sundry creditors | | |
| 420 | Accrued expenses | 450 | |
| | Provisions | | |
| | Other Liabilities (specify) | | |
| 420 | TOTAL | | 450 |

GUIDANCE ON COMPLETION OF FIXED ASSETS ACCOUNT

47. Any amount, if material, set aside to provisions other than provisions for depreciation, renewals or diminution in value of assets should be shown separately. Similarly, any amount, if material (see page 20), which had been set aside for such provisions, but which is no longer required for those provisions should also be shown separately.
48. Any amount charged to revenue to provide for renewal of fixed assets should be shown separately, whether or not any amount is also charged to provide for depreciation or diminution in value of those assets.
49. If depreciation or replacement of fixed assets is provided for by some method other than a depreciation charge or provision for renewals, the method by which it is provided should be stated by way of a note, if not otherwise shown. If no provision is made, this should also be shown as a separate note.
50. Under "Costs or Valuation" in the Fixed Assets Account there should be entered the cost of acquisition or, if an asset stands in the union's books at a valuation, the amount of the valuation. If in respect of any asset the figures relating to the period before the end of the financial year covered by the return cannot be obtained without unreasonable expense or delay the net amount at which the asset stood at that date may be entered with an explanatory note. Where assets are entered at a valuation the headings should be amplified or amended as appropriate.
51. The following should be shown as notes to the accounts, if not otherwise indicated. If the amounts at which fixed assets are shown are arrived at by reference to a valuation:
 - a. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - b. in the cases of assets that have been valued during the financial year, the names of the persons who valued them and particulars of their qualifications for doing so and (whichever is stated) the bases of the valuation used by them.

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

| | Land & Buildings Freehold Leasehold | | Furniture and Equipment | Motor Vehicles | Not used for union business | Total |
|---|--|---|-------------------------------|-------------------|-----------------------------------|-------|
| | £ | £ | £ | £ | £ | £ |
| 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 | | | | | | |
| | | | | | | |

GUIDANCE ON COMPLETING ANALYSIS OF INVESTMENTS

52. The market value of investments should be stated where these are different from the figures quoted on the balance sheet.

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 FINANCIAL STATEMENTS

ACCOUNTING POLICIES
(see Notes 55 and 56)

SEE ATTACHED FINANCIAL STATEMENTS

SIGNATURES TO THE ANNUAL RETURN
(see Notes 57 and 58)
including the accounts and balance sheet contained in the return.

| | |
|---|---|
| Secretary's Signature: <u> <i>N Morrison</i> </u> | Chairman's Signature: <u> <i>Paul Martin</i> </u> <small>(or other official whose position should be stated)</small> |
| Name: <u> <i>NAOMI MORRISON</i> </u> | Name: <u> <i>PAUL MARTIN</i> </u> |
| Date: <u> <i>18/09/18</i> </u> | Date: <u> <i>18/09/18</i> </u> |

CHECK LIST
(see Notes 59 and 60)
(please tick as appropriate)

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

If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?

 N.A

 Paul Martin
Signed

 028 9448 4400
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 FINANCIAL STATEMENTS

AUDITOR'S REPORT continued

SEE ATTACHED FINANCIAL STATEMENTS

Signature(s):

Name(s):

Profession(s) or Calling(s):

Address(es):

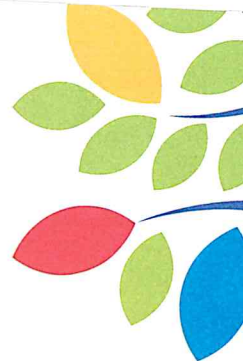
Date:

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 | 1,870 | / | 1,870 |
| From Investments | 11 | / | 11 |
| Other Income (including increases by revaluation of assets) | | / | |
| Total Income | 1,881 | / | 1,881 |
| EXPENDITURE (including decreases by revaluation of assets) | | | |
| Total Expenditure | 512 | / | 512 |
| | | | |
| Funds at beginning of year (including reserves) | 25,736 | — | 25,736 |
| Funds at end of year (including reserves) | 27,105 | — | 27,105 |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | — |
| Investment Assets | | | — |
| Other Assets | | | 27,555 |
| | | Total Assets | 27,555 |
| LIABILITIES | | Total Liabilities | 450 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 27,105 |



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

YEAR ENDED 31 MARCH 2018

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 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102; and
- have been prepared in accordance with applicable legal requirements.

OPINION ON OTHER MATTER PRESCRIBED BY THE

In our opinion the Report of the committee has been prepared in accordance with the 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 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.

J. Grant

MR JAMES LOWRY GRANT FCCA (Senior Statutory Auditor)

For and on behalf of

PKF-FPM ACCOUNTANTS LTD

Chartered Accountants & Statutory Auditor

1-3 Arthur Street

Belfast

County Antrim

BT1 4GA

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