

RECEIVED
18 SEP 2009
CERTIFICATION OFFICE

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:

2009 31/3/09

Ref No:

Head or Main Office:

BELFAST INTERNATIONAL AIRPORT
CRUMLIN
BT29 4AB

RECEIVED
18 SEP 2009
CERTIFICATION OFFICER

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

Yes

No

(Tick as appropriate)

General Secretary:

NAOMI MORRISON

Telephone Number and Email Address

02894484400 bapa@bfs.aero.com

Contact name for queries regarding the completion of this return:

NAOMI MORRISON

Telephone Number and Email Address

02894484400 bapa@bfs.aero.com

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) WILLIAM PATTERSON (TREASURER)

BELFAST AIRPORT POLICE ASSOCIATION
BELFAST INTERNATIONAL AIRPORT
BT29 4AB

(b) WILLIAM ROBINSON (CHAIRMAN)

BELFAST AIRPORT POLICE ASSOCIATION
BELFAST INTERNATIONAL AIRPORT
BT29 4AB

The address to which enquiries, returns and other documents should be sent is:

Northern Ireland Certificate Office for Trade Unions and Employers' Associations
10 - 12 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	25				25
Female	2				2
TOTAL	27				27

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

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

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

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:

and names:

GENERAL FUND
(see Notes 11 to 16)

	£	£
INCOME		
Members:		
Contributions and Subscriptions	<u>3240</u>	
Other income from members (specify)		
Federations and other bodies (as at page 7)	<u>2730</u>	
Total of other income (as at page 7)		
Total Investment income (as at page 19)	<u>392</u>	
	TOTAL INCOME	<u>6362</u>
EXPENDITURE		
Benefits to members (as at page 9)	<u>2794</u>	
Administrative expenses (as at page 15)		
Federations and other bodies - Affiliation fees, grants etc. (specify)	<u>1414</u>	
	TOTAL EXPENDITURE	<u>4208</u>

SURPLUS (DEFICIT) FOR YEAR ~~2160~~ 2154

Amount of fund at beginning of year £ 24,724

Amount of fund at end of year £ 26878

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 27

Number of Northern Ireland members contributing to the General Fund at the end of the year 27

General Fund subscription income from Northern Ireland members £ 3240

**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	
Vending Machine	2730	
	TOTAL	2730

**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		Consumables for vending	2372
Other Cash Payments		Gifts/Donations	422
carried forward		Total (should agree with figure in General Fund)	2794

(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 Northern Ireland members at the end of the year who are under Northern Ireland law exempt from contributing 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	£
Auditors' fees	342
Legal and Professional fees	38
Occupancy costs	902
Stationery, printing, postage, telephone etc.	16
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	66
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Bank charges	50
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Charged to:	
General Fund (Account)	
(page 5)	1414
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.

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		
24 781	Cash at bank and in hand		26 730
	Income tax to be recovered		
	Stocks of goods		
260	Others (specify)		478
25,041			27 208
	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		
	Accrued expenses		
	Provisions		
317	Other Liabilities (specify)		330
317	TOTAL		330

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)		
	Deposit etc CURRENT etc		26,322 375
	TOTAL UNQUOTED (as Balance Sheet)		26,697
	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.

None Historical Cost Accounting
Applies

ACCOUNTING POLICIES
(see Notes 55 and 56)

None Historical Cost Accounting Applies

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

Secretary's Signature: <u> N MORRIS </u>	Chairman's Signature: <u> W. Robinson </u> (or other official whose position should be stated)
Name: <u> NAOMI MORRISON </u>	Name: <u> William ROBINSON </u>
Date: <u> 23/05/09 </u>	Date: <u> 23.05.09. </u>

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

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

 Signed

 Contact Telephone Number

NOTES TO AUDITORS ON THE COMPLETION OF THEIR REPORT

61. The accounts must, in accordance with the Order, give a true and fair view of the matters to which they relate.
62. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position should be stated on page 29. (Accounting policies mainly comprise the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the accounts and for determining the amounts at which material items should be stated in the Balance Sheet).

Audit

63. A trade union shall in respect of each accounting period appoint an auditor or auditors to audit the accounts contained in the annual return. **A person* is qualified to be the auditor or one of the auditors if he is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990.**

Two or more persons who are not qualified may act as auditors of a trade union in respect of an accounting period if:

- a. the receipts and payments in respect of the union'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 union.

Trade Unions incorporated under the Companies Order

64. 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 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 Companies Order return 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, and signed, on pages 32 and 33 of the return. The consolidation summary on page 34 must always be completed.
65. Auditors are required to sign the form at the place provided and if in their report they state that the accounts meet the provisions of the Companies Order they must also state that the requirements of the Industrial Relations (Northern Ireland) Order 1992 have been met.

* In the case of auditors of Great Britain unions completing this return the words "Companies (Northern Ireland) Order 1990" should be replaced by the words "section 25 of the Companies Act 1989", the words "Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992" should be replaced by the words "section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992" (Note 63) and the words "Order" and "Industrial Relations (Northern Ireland) Order 1992" should be replaced by the words "Act" and "Trade Union and Labour Relations (Consolidation) Act 1992" (Note 65).

AUDITORS' REPORT
(see Notes 61 to 63)

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

BELFAST AIRPORT POLICE ASSOCIATION

AUDITORS REPORT

Auditors Report to the Members of Belfast Airport Police Association for the year ended 31 March 2009.

We have audited the financial statements on pages 2 and 3 which have been prepared under the historical cost convention.

RESPECTIVE RESPONSIBILITIES OF THE COMMITTEE AND OF THE AUDITORS.

The Committee's members are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

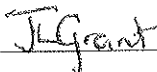
We conducted our audit in association with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Committee in the preparation of the financial statements, and whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

OPINION

In our opinion the Association has kept proper books and the accounts of the Association, prepared under the historical cost convention, which are in agreement therewith and with the said information and explanations, give the information required by Article 397 (1) (b) of the Companies Order and Articles 18 to 21 of the Industrial Relations (NI) Order 1992.

In our opinion, the attached Balance Sheet, Account and Notes give a true and fair view of the state of the Association's affairs at 31st March 2009.



JL Grant & Co
Unit 1, Building 10
Central Park, Mallusk Road
Newtownabbey
BT36 4FS

2nd September 2009

Certified Chartered Accountants and

AUDITOR'S REPORT continued

Signature(s):

JL Grant

Name(s):

JL GRANT & Co.

Profession(s) or Calling(s):

FCCA

Address(es):

Unit 1, Bldg 10
 Central Pl
 Mallusk Rd
 BT36 4FS

Date:

2/9/09

Contact name and telephone number:

Mr JL Grant
 028 90 830801

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			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
LIABILITIES		Total Liabilities	
NET ASSETS (Total Assets less Total Liabilities)			