

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	FIRE AND RESCUE SERVICES ASSOCIATION				
Year ended:	31ST DECEMBER 2021				
List no:					
Head or Main Office address:	FIREFIGHTER HOUSE				
	STATION ROAD				
	ATTLEBOROUGH				
	NORFOLK				
Postcode	NR17 2AS				
Website address (if available)	WWW.FRSA.ORG.UK				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(‘X’ in appropriate box)
General Secretary:	C.E.O. TRISTAN ASHBY				
Telephone Number:	01953 455005				
Contact name for queries regarding the completion of this return	SANDY HALLIDAY				
Telephone Number:	01953 455005				
E-mail:	sandy.halliday@frsa.org.uk				

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

Number of members at the end of the year				
Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
1,663	23			1,686

1,686

	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
National EXEC Committee	Sean Cooke	Ben Redwood	Friday, 1 January 2021
National EXEC Committee		Anthony Maud	Friday, 1 January 2021
National EXEC Committee	Stuart Aitken		Friday, 31 December 2021
National EXEC Committee		David Crawford	Tuesday, 25 May 2021

Yes No

Yes No

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held and date elected
Tristan Ashby	Chief Executive Officer 01/06/2021
Anthony Morgan	President 25/05/2021
Tom Radford	Honorary Vice President
Sandy Halliday	National Finance Officer 29/03/2019
Mark Palmer	National Executive Committee 2016
James Collins	National Executive Committee 2020
Mark Milner	National Executive Committee 2019
Anthony Maud	National Executive Committee 2021
Wayne Jones	National Executive Committee 2020
Richard Fryer	National Executive Committee 2010
Justin Goodchild	National Executive Committee 2016
Ben Redwood	National Executive Committee 2021
Adrian Hughes	National Executive Committee 2010
David Crawford	National Executive Committee 2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		169,139
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		169,139
Investment income (as at page 12)		94
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		169,233
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		33,687
Administrative expenses (as at page 10)		124,577
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		158,264
Interfund Transfers OUT		
Surplus (deficit) for year		10,969
Amount of general fund at beginning of year		391,432
Amount of general fund at end of year		402,401

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	33,687
	33,687	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	33,687	Total (should agree with figure in General Fund)	33,687

(See notes 21 and 23)

Fund 2		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contributing at end of year			

Fund 3		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 4		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
	Surplus (Deficit) for the year			
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contributing at end of year			

Fund 5		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
	Surplus (Deficit) for the year			
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
			Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Fund 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
			Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1	To be completed by trade unions which maintain their own political fund		
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

Political fund account 2 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 central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	95,856
Salaries and Wages included in above	91,940
Auditors' fees	1,600
Legal and Professional fees	
Occupancy costs	12,025
Stationery, printing, postage, telephone, etc.	12,256
Expenses of Executive Committee (Head Office)	141
Expenses of conferences	327
Other administrative expenses (specify)	
Recruitment	550
Other Outgoings	
Depreciation	675
Bank charges	1,147
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	124,577
Charged to: General Fund (Page 3)	124,577
Total	124,577

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£	£	£	£	
CEO Tristan Ashby	45,542	6,284	3,960		55,786	
Branch Recruitment Officer - Anthony Morgan	8,375	1,156	225		9,756	

Analysis of investment income

(see notes 47 and 48)

	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			94
Other investment income (specify)			
			94
		Total investment income	94
		Credited to:	
		General Fund (Page 3)	94
		Political Fund	
		Total Investment Funds	94

Balance sheet as at

Friday, 31 December 2021

(see notes 49 to 52)

Previous Year		£	£
1,545	Fixed Assets (at page 14)		1,400
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
389,496	Cash at bank and in hand		392,387
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
13,622	Prepayments		20,099
404,663	Total of other assets		412,486
		Total assets	413,886
391,432	General fund (page 3)		402,401
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,712	PAYE Due		2,509
£11,519	Sundry creditors		8,976
£10,150		Total liabilities	11,485
£331,253		Total assets	413,886

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			46,389			46,389
Additions			530			530
Disposals						
Revaluation/Transfers						
At end of year			46,919			46,919
Accumulated Depreciation						
At start of year			44,844			44,844
Charges for year			675			675
Disposals						
Revaluation/Transfers						
At end of year			45,519			45,519
Net book value at end of year			1,400			1,400
Net book value at end of previous year			1,545			1,545

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
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		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
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If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
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If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	169,139		169,139
From Investments	94		94
Other Income (including increases by revaluation of assets)			
Total Income	169,233		169,233
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	158,264		158,264
Funds at beginning of year (including reserves)	391,432		391,432
Funds at end of year (including reserves)	402,401		402,401
Assets			
Fixed Assets			1,400
Investment Assets			
Other Assets			412,486
Total Assets			413,886
Liabilities			
Total Liabilities			11,485
Net Assets (Total Assets less Total Liabilities)			402,401

Summary sheet

(see notes 62 to 73)

	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)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 100px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 100px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 100px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 100px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment. of one or more workers:

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to

Accounting policies



(see notes 84 and 85)

Standard Accounting policies

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature: 	Chairman's Signature: 
Name: Sandy Halliday	Name: Tristan Ashby (CEO)
Date: Friday, 27 May 2022	Date: Friday, 27 May 2022

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See attached

Signature(s) of auditor or auditors:

Gavin Lamb

Name(s):

Gavin Lamb

Profession(s) or Calling(s):

FCA

Address(es):

Naylor Wintersgill

Carlton House

Grammar School Street

Bradford

Postcode

BD1 4NS

Date

24/05/2022

Contact name for inquiries and telephone number:

Gavin Lamb 01274 733184

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

Fire And Rescue Services Association

Accounts for the year ended 31 December 2021

Report of the Auditors to the Members of Fire and Rescue Services Association

We have audited the financial statements of Fire and Rescue Services Association which comprise Income and Expenditure Account, Balance Sheet and related notes.

These accounts have been prepared under the historical cost convention, as modified by the revaluation of certain assets, and the accounting policies.

This report is made solely to the Members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditors' 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 Union and the Union's members as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of the management committee and auditors

Trade union law and rules of the Union requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of the Union's affairs and its income or excess expenditure for that year. In preparing these financial statements the management committee are required to:

- a) Select suitable accounting policies and apply them consistently; and
- b) Make judgements that are reasonable and prudent; and
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- d) Prepare accounts on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The management committee is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Union and enable it to ensure that the accounts comply with the rules of the Union and Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Auditing Standards (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the rules of the Union and the United Kingdom Trade Unions and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Annual report is not consistent with the financial statements, if the Union has not kept sufficient accounting records, if the Union's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

**Report of the Auditors to the Members of
Fire and Rescue Services Association**

Basis of opinion

We conducted our audit in accordance with international Standards of Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of significant estimates and judgements made by the Union in the preparation of the accounts, and of whether the accounting policies are appropriate to the Union'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 that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements, insofar as they relate only to the transactions of the Union's head office: give a true and fair view, in accordance with relevant United Kingdom Generally Accepted Accounting Practices of the state of the Union's affairs as at 31 December 2021 and of its transactions and other matters to which they relate in the year then ended and have been prepared in accordance with the requirements of the sections 28 - 36 of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992.

Gavin Lamb (Senior Statutory Auditor)
for and on behalf of Naylor Wintersgill Limited

23 May 2022

Chartered Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Fire And Rescue Services Association

Income and Expenditure account for the year ended 31 December 2021

	Schedules	2021	2020
		£	£
Income			
Subscriptions		169,139	177,336
Government grants received		-	13,142
Bank interest		94	302
		<u>169,233</u>	<u>190,780</u>
Expenditure			
Salaries		91,940	86,332
Premises	1	10,751	10,744
Establishment expenses	2	49,011	17,969
Members expenses	3	4,384	4,417
Miscellaneous expenses	4	2,179	989
		<u>158,264</u>	<u>120,451</u>
Surplus for the year		<u>10,969</u>	<u>70,329</u>

Fire And Rescue Services Association

Schedule to the accounts for the year ended 31 December 2021

	2021	2020
	£	£
1. Premises		
Rent and rates	9,650	9,636
Light and heat	729	720
Repairs and maintenance	372	388
	<u>10,751</u>	<u>10,744</u>
2. Establishment Expenses		
Printing and stationery	4,851	4,762
Postage and telephone	7,405	6,965
Insurance	792	794
Legal and professional expenses	35,287	4,590
Depreciation	675	858
	<u>49,011</u>	<u>17,969</u>
3. Member expenses		
NEC and executive officers	141	159
C.E.O	3,645	3,731
President	271	-
County committees	327	267
	<u>4,384</u>	<u>4,157</u>
4. Miscellaneous expenses		
Recruitment	550	260
Bank charges and interest	1,147	528
Sundries	482	461
	<u>2,179</u>	<u>1,249</u>

Fire And Rescue Services Association

Balance Sheet as at 31 December 2021

		2021		2020	
	£		£		£
FIXED ASSETS					
Office equipment at cost	46,919			46,389	
Less: Depreciation to date	<u>45,519</u>			<u>44,844</u>	
			1,400		1,545
CURRENT ASSETS					
Prepayments	20,099			13,622	
Cash at Bank	<u>392,387</u>			<u>389,496</u>	
	<u>412,485</u>			<u>403,118</u>	
CURRENT LIABILITIES					
Creditors	<u>11,485</u>			<u>13,231</u>	
	<u><u>11,484</u></u>			<u><u>13,231</u></u>	
			<u>401,001</u>		<u>389,887</u>
			<u><u>402,401</u></u>		<u><u>391,432</u></u>
ACCUMULATED FUND					
Balance as at 1 January 2021		391,432		321,103	
Surplus for the year		<u>10,969</u>		<u>70,329</u>	
		<u><u>402,401</u></u>		<u><u>391,432</u></u>	

Report of the Auditors to the Members of

Fire and Rescue Services Association

Basis of opinion

We conducted our audit in accordance with international Standards of Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of significant estimates and judgements made by the Union in the preparation of the accounts, and of whether the accounting policies are appropriate to the Union'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 that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements, insofar as they relate only to the transactions of the Union's head office: give a true and fair view, in accordance with relevant United Kingdom Generally Accepted Accounting Practices of the state of the Union's affairs as at 31 December 2021 and of its transactions and other matters to which they relate in the year then ended and have been prepared in accordance with the requirements of the sections 28 - 36 of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992.

Gavin Lamb (Senior Statutory Auditor)

for and on behalf of Naylor Wintersgill Limited

23 May 2022

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations
(Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate


Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	
Name	Sandy Halliday
Office held	National Finance Officer
Date	27/05/2022