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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Fire Officers Association
Year ended:	31/12/2012
List no:	7447
Head or Main Office:	London Road Moreton In Marsh Gloucestershire GL56 0RH
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Mr Ian Glyn Morgan
Telephone Number:	01608 652023
Contact name for queries regarding	Mr Ian Glyn Morgan
Telephone Number:	01608 652023
E-mail:	chief.executive@fireofficers.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: 020 7210 3734

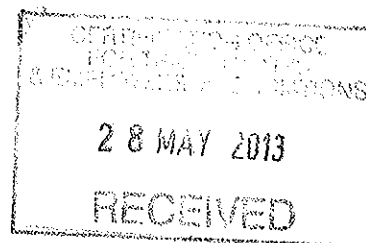
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				TOTALS
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	
MALE	860				960
FEMALE	112				112
TOTAL	972			A	972

Number of members included in totals box 'A' above for whom no home or authorised address is held:

0
968

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President	Mr Anthony Lawson	Mr Adrian Robinson	14/12/12
Vice President	Mr Adrian Robinson	Vacant at 31/12/12	14/12/12
Executive Board member	Mr Clive Robiinson	Mr John Turner	14/12/12
Executive Board Member	Mike Franklin	Vacant at 31/12/12	13/05/12
Executive Board Member	Leon Parkes	Vacant at 31/12/12	31/12/12

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		182,667
From Members: Other income from members (specify)		
 Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,699	
Total of other income (as at page 4)		3,699
		TOTAL INCOME
		186,366
EXPENDITURE		
Benefits to members (as at page 5)		12,392
Administrative expenses (as at page 10)		147,554
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		159,946
Taxation		740
		TOTAL EXPENDITURE
		160,686
Surplus (deficit) for year		25,680
Amount of general fund at beginning of year		35,386
Amount of general fund at end of year		61,066

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		—
Other income Commissions	3,699	
TOTAL OTHER INCOME		3,699
TOTAL OF ALL OTHER INCOME		3,699

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	1,903
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Premium to cover Legal Expenses	10,489
Dispute Benefits			
Other Cash Payments			
Death Benefits	1,903		
carried forward		Total (should agree with figure in General Fund)	
	1,903		12,392

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		—
	Total Income		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		—
	Total Income		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		—
	Total Income		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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		—
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		—
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 of political fund at beginning of year		—
		Amount of political fund at the end of year (as Balance Sheet)		—
		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 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 fund		—
		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		—	

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		86,163
Salaries and Wages included in above	£84,458	
Auditors' fees		3,000
Legal and Professional fees		8,137
Occupancy costs		6,441
Stationery, printing, postage, telephone, etc.		2,500
Expenses of Executive Committee (Head Office)		31,906
Expenses of conferences		1,017
Other administrative expenses (specify)		
Bank Charges		5,503
Consultancy		1,712
Subscription		625
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		550
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	147,554
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	147,554

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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			
Other investment income (specify)			
			-
			-
		Total investment income	
			-
		Credited to:	
		General Fund (Page 3)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Fund (Account)	-
		Political Fund	-
		Total Investment Income	-

BALANCE SHEET as at 31/12/12

(see notes 47 to 50)

Previous Year		£	£
2,202	Fixed Assets (at page 14)		1,651
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		1,651
	Other Assets		
	Loans to other trade unions		
1,440	Sundry debtors		1,213
83,318	Cash at bank and in hand		109,496
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
84,758	Total of other assets		110,709
	TOTAL ASSETS		112,360
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
2,815	Tax payable		2,819
329	Sundry creditors		
4,680	Accrued expenses		4,725
43,750	Provisions		43,750
	Other liabilities		
51,574	TOTAL LIABILITIES		51,294
35,386	TOTAL ASSETS		61,066

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			6,928			6,928
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			6,928			6,928
Accumulated Depreciation						
At start of year			4,726			4,726
Charges for year			551			551
Disposals						
Revaluation/Transfer s						
At end of year			5,277			5,277
Net book value at end of year			1,651			1,651
Net book value at end of previous year			2,202			2,202

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
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 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 checked="" type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	182,667		182,667
From Investments			
Other Income (including increases by revaluation of assets)	3,699		3,699
Total Income	186,366		186,366
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	160,686		160,686
Funds at beginning of year (including reserves)	35,386		35,386
Funds at end of year (including reserves)	61,066		61,066
ASSETS			
Fixed Assets			1,651
Investment Assets			
Other Assets			110,709
		Total Assets	112,360
LIABILITIES		Total Liabilities	51,294
NET ASSETS (Total Assets less Total Liabilities)			61,066

Fire Officers' Association

Notes to the Financial Statements
for the Year Ended 31 December 2012

1. **ACCOUNTING POLICIES**

Ac Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Subscription Received

Subscriptions are accounted for on a cash receipts basis and the rest of the accounts is prepared on an accrual basis.

Tangible fixed assets

The fixed assets of an association are written off on a reducing balance basis over the expected useful lives of the assets. The rate used in respect of the office equipment is 25% of the net book value per annum.

Taxation

Tax for the year is chargeable on investment income and Commissions.

Going Concern

The accounts are prepared on a going concern basis.

2. **OPERATING SURPLUS/(DEFICIT)**

The operating surplus (2011 - operating deficit) is stated after charging:

	31.12.12	31.12.11
	£	£
Depreciation - owned assets	551	715
Auditors' remuneration	<u>3,000</u>	<u>4,680</u>

3. **TAXATION**

Analysis of the tax charge

The tax charge on the surplus on ordinary activities for the year was as follows:

	31.12.12	31.12.11
	£	£
Current tax:		
UK corporation tax	<u>740</u>	<u>788</u>
Tax on surplus/(deficit) on ordinary activities	<u>740</u>	<u>788</u>

Fire Officers' Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2012

4.	TANGIBLE FIXED ASSETS		Plant and machinery etc £
	COST		
	At 1 January 2012		
	and 31 December 2012		<u>6,928</u>
	DEPRECIATION		
	At 1 January 2012		4,726
	Charge for year		<u>551</u>
	At 31 December 2012		<u>5,277</u>
	NET BOOK VALUE		
	At 31 December 2012		<u>1,651</u>
	At 31 December 2011		<u>2,202</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.12	31.12.11
		£	£
	Other debtors	<u>1,213</u>	<u>1,440</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.12	31.12.11
		£	£
	Taxation and social security	2,819	2,815
	Other creditors	<u>4,725</u>	<u>5,009</u>
		<u>7,544</u>	<u>7,824</u>
7.	PROVISIONS FOR LIABILITIES		
		31.12.12	31.12.11
		£	£
	Other provisions		
	Provision MMNB Costs	<u>43,750</u>	<u>43,750</u>

In September 2007, the Fire Officers' Association took up membership of the, newly formed, Middle Managers Negotiating Body (MMNB) as part of the National Joint Council for Local Authority Fire and Rescue Services national negotiating machinery (NJC).

The cost of maintaining a national collective bargaining forum had, prior to FOA involvement, been shared equally by the two participating organisations (the national employers and the Fire Brigades Union). With the introduction of the MMNB for middle managers, the Fire Brigades Union indicated that they would wish to divide NJC staff side costs equally between the two staff organisations, despite the FOA only occupying 1 of 14 MMNB staff side seats (1 of 28 NJC staff side seats for the overall NJC).

After three years of failing to agree the matter of cost apportionment, the matter was referred to the Independent Chair of the NJC for determination. A decision was made that staff-side costs be shared on a pro-rata, per head basis and this decision was notified verbally and by e-mail. However, both parties to the dispute have requested a full written determination which has not yet been provided, despite reminders being sent. Until such time as this written determination is received, it is considered that the matter remains unresolved and it remains necessary to set funds aside to cover costs incurred for MMNB representation.

On the basis of the determination, as it is currently understood, the annual cost to the FOA would be 1/14th of the MMNB staff side costs plus 10% for FBU costs incurred for the Joint Secretary's duties, i.e. £1,375 per year of membership. This figure being derived from the published total NJC cost of £70,000 for each year, divided by four to apportion 50% to the staff side and 50% of that to the MMNB.

To safeguard against a differing cost allocation being set out in a formal determination it is considered prudent to reserve funds sufficient to cover reversion to 50/50 split arrangement.

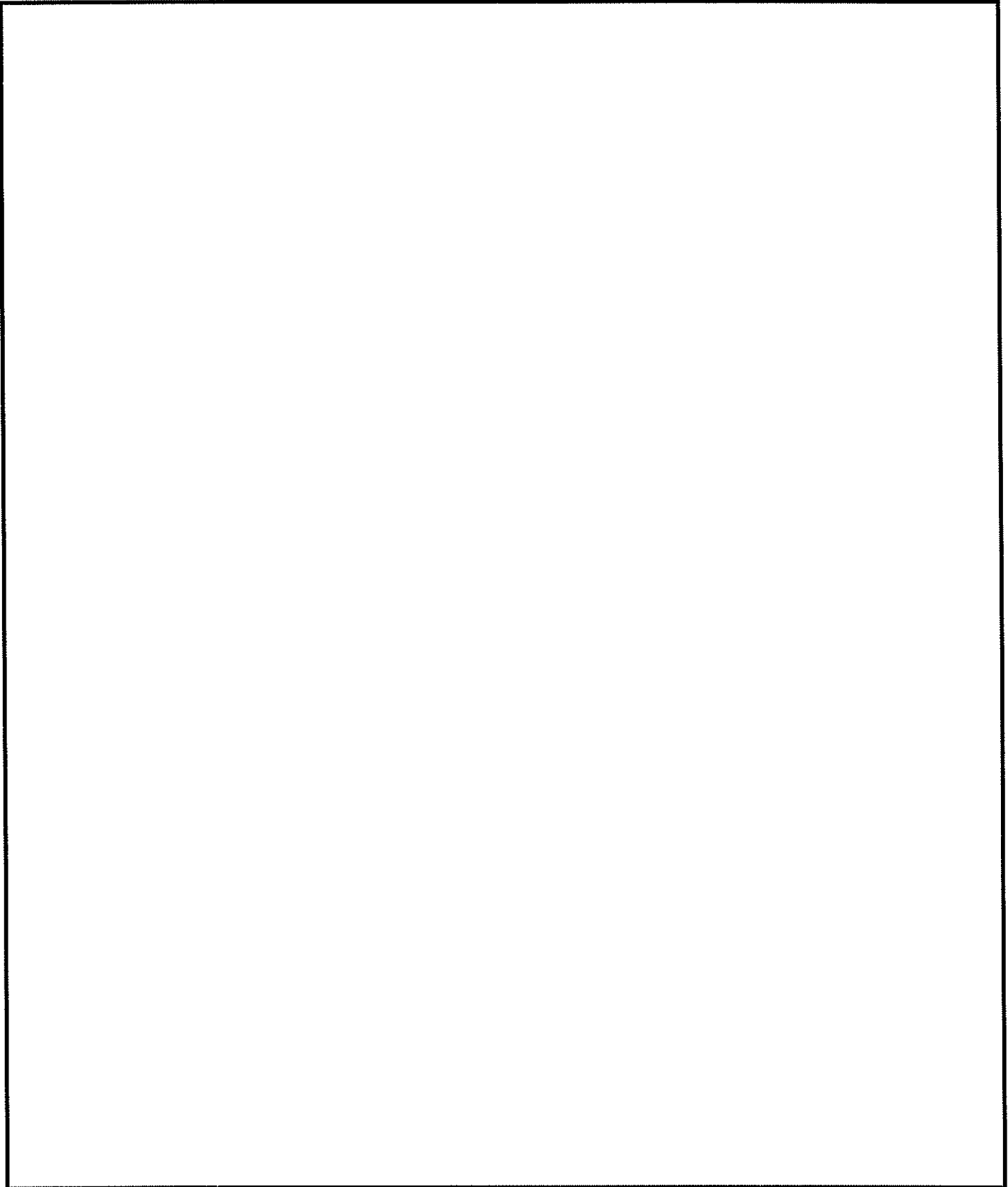
8. RESERVES

	Income and expenditure account £
At 1 January 2012	35,386
Surplus for the year	<u>25,680</u>
At 31 December 2012	<u>61,066</u>

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page below the instructions.

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>I Morgan</i></u> Name: <u>IAN GLYN MORGAN</u> Date: <u>15/05/13</u>	Chairman's Signature: <u><i>A. Johnson</i></u> PRESIDENT <small>(or other official whose position should be stated)</small> Name: <u>A Johnson</u> Date: <u>15.05.13</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

**Report of the Independent Auditors to the Members of
Fire Officers' Association**

We have audited the financial statements of Fire Officers' Association for the year ended 31st December 2012 on pages two to five. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards and the accounting policies set out on page four.

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an 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 Association and the Association's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

As described on page three the Association's officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The accounts have to be prepared in accordance with applicable law and United Kingdom Accounting Standards.

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

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared. We also report to you if, in our opinion, the Association has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Basis for opinion on financial statements

We conducted our audit in accordance with International Standards on Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes an 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 officers in the preparation of the financial statements, and of 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 that the financial statements 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

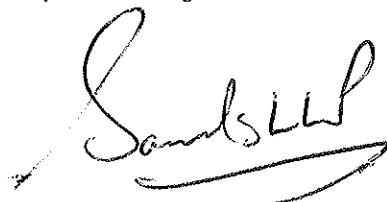
In our opinion the financial statements show a true and fair view of the state of the Association's affairs at 31st December 2012 and of its transactions for the year then ended; have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the requirements of the Trade Union and Labour Relations(Consolidation) Act 1992.

Matters on which we report by exception

We have nothing to report of the following matters where the Trade Unions and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- The Association has kept proper accounting records in accordance with the requirements of section 28;
- A satisfactory systems of control over its transactions accounting records, and
- The accounts to which the report relates agree with the accounting records.

Samuels LLP
Statutory Auditor
3 Locks Yard, High Street
Sevenoaks, Kent, TN13 1LT



Date: 15th May 2013

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

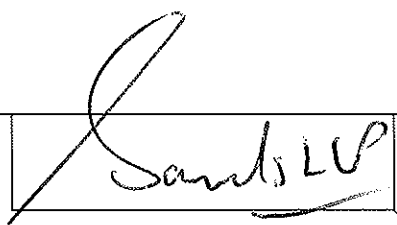
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Sam Marula FCA.	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	Samuels LLP 3 Locks Yard, High Street Downpatrick, Kent, TN13 1LT	
Date:	15 th May 2013	
Contact name and telephone number:	01732742089.	

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

Supplement to FORM AR21 (for year ended 31/12/12)

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union: The Fire Officers' Association

Chief Executive	Mr Ian Glyn Morgan
President:	Mr Adrian Robinson
Vice President:	Vacant (Mr Clive Robinson appointed 2013)
Executive Board Member:	Mr David Gill
Executive Board Member:	Mr Andy Hoyland
Executive Board Member:	Mr Chris Margetts
Executive Board Member:	Mr Clive Robinson
Executive Board Member:	Mr Rob Pritchard
Executive Board Member:	Mr Andie MacKay
Executive Board Member:	Mr Keith Jones
Executive Board Member:	Mr Karl Rolfe
Executive Board Member:	Mr Mark Rist
Executive Board Member:	Vacant (Mr Martin Carnell appointed 2013)
Executive Board Member:	Mr John Turner

Trustees of the Fire Officers' Association

Appointed in accordance with Fire Officers' Association Rule 20

Mr James Mann

Mr Mike Davies

Mr Graham Setterfield