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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

ASSOCIATION OF PRINCIPAL FIRE OFFICERS

Year ended

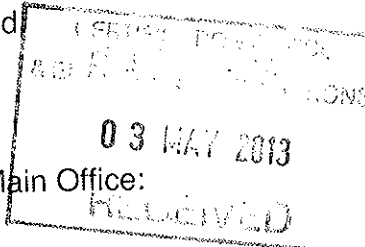
31 DECEMBER 2012

List no:

CO/81T

Head or Main Office:

9-11 PEBBLE CLOSE  
AMINGTON  
TAMWORTH  
STAFFS  
B77 4RD



Website address (if available)

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

Yes

No

(Click the appropriate box)

General Secretary:

STUART ERRINGTON

Telephone Number:

0191 332 4287

Contact name for queries regarding

ALISON MILLARD

Telephone Number:

01827 302310

E-mail:

**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  
22<sup>nd</sup> 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					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	162				<b>162</b>
FEMALE	14				<b>14</b>
TOTAL	176				A <b>176</b>

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

176

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
SEE ATTACHED SPREADSHEET			

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:

**Association of Principal Fire Officers**

**Return of Change of Officers**

<b>Title of Office</b>	<b>Name of officer ceasing to hold office</b>	<b>Name of officer appointed</b>	<b>Date</b>
Assistant Secretary	S. Hunter	C. Enness	23.04.12
Regional Secretaries	C. Enness		23.04.12
Regional Secretaries	J' Obrien		31.12.12
Regional Secretaries		D. Stevens	16.07.12
Regional Secretaries		P. Walker	16.04.12
Regional Chairs	A. Eckley	A. Fry	20.09.12
Regional Chairs	C. McIntosh	N. Hutchinson	20.09.12
Regional Chairs	R. Smith		31.12.12
Regional Chairs		E. Aitken	13.02.12

## Association of Principal Fire Officers

### List of members

Chairman	D. Prichard
Secretary	S. Errington
Vice Chair	D. Whittaker
Assistant Secretary	S. Hunter (to 23 Apr. 2012)
Assistant Secretary	C. Enness (from 23 Apr. 2012)
<b><i>Regional Secretaries:</i></b>	
D. Curry	D. Horton
C. Davies	J. O'Brien (to 31 Dec. 2012)
C. Enness (to 23 Apr. 2012)	D. Sanders
D. Harrison	G. Stagg
R. Haigh	D. Stevens (from 16 Jul. 2012)
P. Hedley	P. Walker (from 16 Apr. 2012)
<b><i>Regional Chairs:</i></b>	
P. Dartford	D. Ramscar
A. Clark	R. Smith (to 31 Dec. 2012)
A. Eckley (to 20 Sept. 2012)	D. Tidbury
I. Hayton	A. Fry (from 20 Sept. 2012)
C. Kenny	N. Hutchinson (from 20 Sept. 2012)
M. Jones	E. Aitken (from 13. Feb 2012)
C. McIntosh (to 20 Sept. 2012)	

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		81,844
<b>From Members:</b> Other income from members (specify)		
PENSION SEMINAR	949	
<b>Total other income from members</b>		949
<b>Total of all income from members</b>		82,793
<b>Investment income (as at page 12)</b>		185
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		185
	<b>TOTAL INCOME</b>	82,978
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		53,963
<b>Administrative expenses (as at page 10)</b>		14,731
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		68,694
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	68,694
		14,247
Surplus (deficit) for year		
		57,246
Amount of general fund at beginning of year		
		71,493
Amount of general fund at end of year		

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	53,963	<b>brought forward</b>	53,963
		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			
<b>carried forward</b>	53,963	<b>Total (should agree with figure in General Fund)</b>	53,963

(See notes 24 and 25)

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

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



(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		£	£	
<b>Income</b>	Members contributions and levies			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income		
<b>Expenditure</b>	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				

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>		
		£	£	
<b>Income</b>	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		
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		2,130
Legal and Professional fees		1,051
Occupancy costs		
Stationery, printing, postage, telephone, etc.		7,537
Expenses of Executive Committee (Head Office)		3,096
Expenses of conferences		
Other administrative expenses (specify)		
BANK CHARGES		917
 <b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	14,731
Charged to:	General Fund (Page 3)	14,731
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	<b>Total</b>	14,731



# 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			185
Other investment income (specify)			
		Total investment income	185
		Credited to:	
		General Fund (Page 3)	185
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	185

**BALANCE SHEET as at** 31.12.2012

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
8,572	Sundry debtors		8,768
63,175	Cash at bank and in hand		73,992
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		82,760
	<b>TOTAL ASSETS</b>		82,760
	Fund (Account )		
	Fund (Account )		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
13	Tax payable		37
10,172	Sundry creditors		9,070
4,316	Accrued expenses		2,160
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		11,267
	<b>TOTAL ASSETS</b>		71,493

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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



# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	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		
<b>UNQUOTED</b> 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)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		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)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input 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 £
<b>INCOME</b>			
From Members	82,793		82,793
From Investments	185		185
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	82,978		82,978
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	68,694		68,694
<b>Funds at beginning of year</b> (including reserves)	57,246		57,246
<b>Funds at end of year</b> (including reserves)	71,493		71,493
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			82,760
<b>Total Assets</b>			82,760
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			11,267
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			71,493

# 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.**

Page 9 and 10 of the attached financial statements for the year ended 31 December 2012.

# 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>                    SERRIN                    </u> Name: STUART ERRINGTON Date: <u>          30 MARCH 2013          </u>	Chairman's Signature: <u>                    Desmond Prichard                    </u> (or other official whose position should be stated) Name: <u>          DESMOND PRICHARD          </u> Date: <u>          20<sup>th</sup> MARCH 2013          </u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**1. ACCOUNTING POLICIES**

The accounting policies are set out below and have been consistently applied in all material respects with regard to the financial statements.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004).

**Income**

**Subscriptions**

Subscription income is recognised in the period to which the subscription relates.

**Interest**

Interest receivable is recognised in the period in which the interest is earned.

**Expenditure**

Expenditure is included in the Income and Expenditure Account on an accruals basis, inclusive of any VAT which cannot be recovered.

**2. AUDITORS' FEES**

	2012	2011
	£	£
Audit	1,980	1,920
Taxation services	180	210
	<u>2,160</u>	<u>2,130</u>

**3. DEBTORS**

	2012	2011
	£	£
Subscriptions in arrears	296	144
Prepayments	8,472	8,428
	<u>8,768</u>	<u>8,572</u>

**4. CREDITORS**

	2012	2011
	£	£
Amounts owed to related parties	5,340	60
Other creditors	3,730	10,112
Corporation tax	37	13
Accruals and deferred income	2,160	4,316
	<u>11,267</u>	<u>14,501</u>

# 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

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

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

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)

## **AUDITORS' REPORT** (see Notes 61 to 63)

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

We have examined the contents of this Annual Return and believe that the financial information contained within pages 3,5,7,9,11,13,15,16,17,19,21,23 and 25 is consistent with the information contained within the financial statements of the Association of Principal Fire Officers for the year ended 31 December 2012.

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS**

We have audited the financial statements of The Association of Principal Fire Officers for the year ended 31 December 2012 which comprise of Income and Expenditure Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association's members, as a body, in accordance with regulations made under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004). 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 audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF THE MEMBERS OF THE COUNCIL AND THE AUDITORS**

As explained more fully in the Council's report on page 4 the Vice Chair is responsible for the preparation of financial statements which give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended). We also report to you if, in our opinion, the Council's Report is not consistent with the financial statements, if the Association has not kept proper accounting records, if a satisfactory system of internal control over transactions has not been maintained, if the financial statements do not agree with the accounting records or if we have not received all the information and explanations we require for our audit.

We read the Council's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

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



**AUDITOR'S REPORT continued**

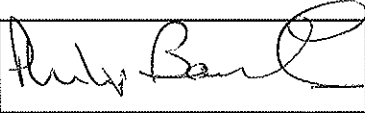
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS (Continued)**

**OPINION**

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2012 and of its surplus for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended).

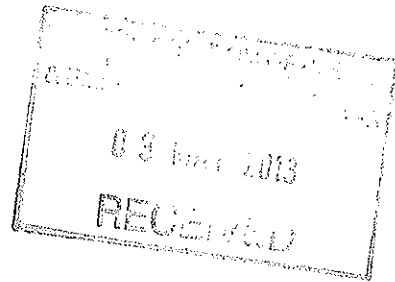
## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Philip Barnes & Co Ltd	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	The Old Council Chambers Halford Street Tamworth Staffs B79 7RB	
Date:	30 March 2013	
Contact name and telephone number:	Mr C Humphreys 01827 60033	

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

TRADE UNION LIST NO. CO/81T

**THE ASSOCIATION OF  
PRINCIPAL FIRE OFFICERS  
FINANCIAL STATEMENTS  
31 DECEMBER 2012**



**PHILIP BARNES & CO. LTD**  
Chartered Accountants  
The Old Council Chambers  
Halford Street  
Tamworth  
Staffordshire B79 7RB

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

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Council's report	3 - 4
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Income and expenditure account	7
Balance sheet	8
Notes to the financial statements	9 - 10

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Rules and constitution</b>	Approved by the annual general meeting held on 25 September 2010	
<b>Trade Union List Number</b>	CO/81T	
<b>Members of the Council</b>	Chairman	D. Prichard
	Secretary	S. Errington
	Vice Chair	D. Whittaker
	Assistant Secretary	S. Hunter (to 23 Apr. 2012)
	Assistant Secretary	C. Enness (from 23 Apr. 2012)

***Regional Secretaries:***

D. Curry	D. Horton
C. Davies	J. O'Brien (to 31 Dec. 2012)
C. Enness (to 23 Apr. 2012)	D. Sanders
D. Harrison	G. Stagg
R. Haigh	D. Stevens (from 16 Jul. 2012)
P. Hedley	P. Walker (from 16 Apr. 2012)

If a regional secretary is unable to attend a council meeting, the chair of his / her region shall attend and exercise all rights of the council member. These are as follows:-

***Regional Chairs:***

P. Dartford	D. Ramscar
A. Clark	R. Smith (to 31 Dec. 2012)
A. Eckley (to 20 Sept. 2012)	D. Tidbury
I. Hayton	A. Fry (from 20 Sept. 2012)
C. Kenny	N. Hutchinson (from 20 Sept. 2012)
M. Jones	E. Aitken (from 13 Feb. 2012)
C. McIntosh (to 20 Sept. 2012)	

**Consultant Adviser** Trevor Newton Services Limited  
Lakeside  
7 Sycamore Lane  
Bleasby  
Nottinghamshire NG14 7GJ

**Bankers** HSBC Bank Plc  
10 Market Street  
Tamworth  
Staffordshire B79 7LZ

**Solicitors** Martin Price  
Russell, Jones and Walker  
St. James House  
Charlotte Street  
Manchester M1 4DZ

**Auditors** Philip Barnes & Co Ltd  
The Old Council Chambers  
Halford Street  
Tamworth  
Staffordshire B79 7RB

# THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS YEAR ENDED 31 DECEMBER 2012

## COUNCIL'S REPORT

The members of the Council have pleasure in presenting their report together with the financial statements and independent auditors' report for the year ended 31 December 2012.

### Activities

The Association of Principal Fire Officers is an unincorporated association, established in 1988, whose primary objectives are:

- 1) to represent and promote the interests of members, individually and collectively, in:
  - i) pay, pensions and conditions of service matters, and
  - ii) discipline, legal and other mattersand to regulate the relations between members and employers and employers' associations
- 2) to negotiate and promote the settlement of disputes arising between its members and employers and employers' associations, and between its members;
- 3) to provide financial or other assistance at the discretion of and on such terms as may be determined by the council to a member or where appropriate the member's dependants in respect of any matters arising out of:
  - i) the sickness of the member;
  - ii) an injury to the member sustained during the course of the member's employment;
  - iii) the death of the member;
  - iv) any matter appertaining to the employment of the member;
- 4) to provide legal advice and / or assistance to its members at the discretion and on such terms as may be determined by the council in matters concerning the employment of members or for securing compensation for members who suffer injury in the course of their employment or travelling to or from work

It is a certified independent trade union under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004).

### Membership

Following a change to the Rules and Constitution passed by Special Resolution at the annual general meeting held on 25 September 2010 those working at area manager or equivalent level within a local authority FRS will now be eligible for membership of the Association.

At 31 December 2012 the membership comprised 176 ordinary members and 305 past members.

A person is eligible to be an ordinary member if he / she is a brigade or area manager or permanently occupies a role with job responsibilities that, in the opinion of Council, are broadly equivalent to those of a brigade or area manager and is employed by a local authority fire and rescue service.

Each ordinary member is entitled to one vote on any matter.

A person who has ceased to be an ordinary member or an associate member under the provisions of Rules 21 (a) and (b) shall be eligible to be a past member. Past membership is only available to members upon retirement or termination of their employment. Past members are not entitled to vote on any matter.

### Results

The income and expenditure account on page 7 and the balance sheet on page 8 reflect the transactions of the Association for the year ended 31 December 2012 and its assets and liabilities as at that date. There was a surplus for the year of £14,247 compared to £51 for the year ended 31 December 2011.

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**COUNCIL'S REPORT (Continued)**

**Auditors**

Philip Barnes & Co offer themselves for re-appointment as auditors in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended).

**Council**

The council members who served during the year and up to the date of this report are set out on page 2.

**Council's responsibilities**

The Trade Union and Labour Relations (Consolidation) Act 1992 (the Act) (as amended) requires a trade union to keep proper accounting records which give a true and fair view of the state of affairs of the association and explain its transactions, and establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.

The Act also requires a return to be submitted each calendar year to the Certification Officer relating to its affairs. This return must contain the following accounts:

- i) revenue accounts indicating the income and expenditure of the trade union for the period,
- ii) a balance sheet as at the end of the period, and
- iii) such other accounts as the Certification Officer may require,

each of which must give a true and fair view of the matters to which it relates.

In accordance with the requirements of the Act, the rules and constitution of the Association require the Vice Chair to maintain proper accounting records and prepare an income and expenditure account and balance sheet each year for presentation to qualified auditors.

Signed on behalf of the Council



D. Whittaker  
Vice Chair

20 March 2013

## **THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS YEAR ENDED 31 DECEMBER 2012**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS**

We have audited the financial statements of The Association of Principal Fire Officers for the year ended 31 December 2012 which comprise the Income and Expenditure Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association's members, as a body, in accordance with regulations made under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004). 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 audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF THE MEMBERS OF THE COUNCIL AND THE AUDITORS**

As explained more fully in the Council's report on page 4 the Vice Chair is responsible for the preparation of financial statements which give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended). We also report to you if, in our opinion, the Council's Report is not consistent with the financial statements, if the Association has not kept proper accounting records, if a satisfactory system of internal control over transactions has not been maintained, if the financial statements do not agree with the accounting records or if we have not received all the information and explanations we require for our audit.

We read the Council's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

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



**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF PRINCIPAL  
FIRE OFFICERS (Continued)**

**OPINION**

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2012 and of its surplus for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended).

Philip Barnes & Co Limited  
Chartered Accountants  
Statutory Auditor  
Date ...21/3/13.

The Old Council Chambers  
Halford Street  
Tamworth  
Staffordshire B79 7RB



**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012**

	NOTE	2012		2011	
		£	£	£	£
<b>INCOME</b>					
Members' Subscriptions			81,844		77,616
Other Income			949		-
Interest Receivable			185		67
<b>Total</b>			<b>82,978</b>		<b>77,683</b>
<b>EXPENDITURE</b>					
<b>Benefit to members:</b>					
Legal fees/consultancy		300		4,550	
Legal expenses insurance		27,686		29,275	
Casework costs		23,427		26,061	
NJC and other meeting costs		2,550		2,821	
<b>Total</b>		<b>53,963</b>		<b>62,707</b>	
<b>General support:</b>					
Council meeting costs		3,096		3,515	
Office services		7,366		6,995	
Legal and professional services		1,051		1,278	
Office expenses		171		192	
Bank charges		917		815	
Auditor's fees		2,130		2,130	
Bad debts		-		-	
<b>Total</b>		<b>14,731</b>		<b>14,925</b>	
<b>TOTAL EXPENDITURE</b>			<b>68,694</b>		<b>77,632</b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE TAXATION</b>			<b>14,284</b>		<b>51</b>
<b>TAXATION</b>					
Current year			37		(13)
Prior year			-		13
<b>SURPLUS/ (DEFICIT) FOR THE YEAR AFTER TAXATION</b>			<b>14,247</b>		<b>51</b>
<b>FUND BROUGHT FORWARD</b>			<b>57,246</b>		<b>57,195</b>
<b>FUND CARRIED FORWARD</b>			<b>71,493</b>		<b>57,246</b>

The notes on page 9 - 10 form part of these financial statements

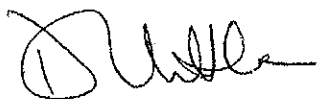
**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**BALANCE SHEET AS AT 31 DECEMBER 2012**

<b>CURRENT ASSETS</b>	<b>NOTE</b>	<b>2012 £</b>	<b>2011 £</b>
Cash at bank		73,992	63,175
Debtors	3	<u>8,768</u>	<u>8,572</u>
		82,760	71,747
 <b>LESS CURRENT LIABILITIES</b>			
Creditors – amounts falling due within one year	4	<u>(11,267)</u>	<u>(14,501)</u>
<b>NET ASSETS</b>		<u>71,493</u>	<u>57,246</u>
 <b>GENERAL FUND</b>		<u>71,493</u>	<u>57,246</u>

The notes on page 9 - 10 form part of these financial statements

Approved by the Council on 20 March 2013 and signed on their behalf by



D. Whittaker  
Vice Chair

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**1. ACCOUNTING POLICIES**

The accounting policies are set out below and have been consistently applied in all material respects with regard to the financial statements.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004).

**Income**

**Subscriptions**

Subscription income is recognised in the period to which the subscription relates.

**Interest**

Interest receivable is recognised in the period in which the interest is earned.

**Expenditure**

Expenditure is included in the Income and Expenditure Account on an accruals basis, inclusive of any VAT which cannot be recovered.

**2. AUDITORS' FEES**

	2012 £	2011 £
Audit	1,980	1,920
Taxation services	180	210
	<u>2,160</u>	<u>2,130</u>

**3. DEBTORS**

	2012 £	2011 £
Subscriptions in arrears	296	144
Prepayments	8,472	8,428
	<u>8,768</u>	<u>8,572</u>

**4. CREDITORS**

	2012 £	2011 £
Amounts owed to related parties	5,340	60
Other creditors	3,730	10,112
Corporation tax	37	13
Accruals and deferred income	2,160	4,316
	<u>11,267</u>	<u>14,501</u>

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS  
YEAR ENDED 31 DECEMBER 2012**

**5. RELATED PARTIES**

The members of The Association of Principal Fire Officers are almost all also members of the Chief Fire Officers' Association. It shares the use of the Tamworth headquarters with the Chief Fire Officers' Association and its associated companies. It was charged £7,366 by CFOA Services Ltd, a wholly owned subsidiary of the Chief Fire Officers' Association, for office services provided for the year ended 31 December 2012 (2011 £6,995).

The amounts outstanding included in creditors are as follows:-

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
The Chief Fire Officers' Association	58	60
CFOA Services Ltd	<u>5,282</u>	<u>5,288</u>
	<u>5,340</u>	<u>5,348</u>