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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 December 2015
List no:	744T
Head or Main Office:	London Road Moreton In Marsh Gloucestershire GL 56 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)

Supplement to FORM AR21 (for year ended 31/12/15)
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 Clive Robinson
Vice President:	Mr Rob Pritchard
Executive Board Member:	Mr Pat McElhinney
Executive Board Member:	Mr Ben Cairns
Executive Board Member:	Mr Steve Bryant
Executive Board Member:	Mr Ian West
Executive Board Member:	Mr Chris Hockaday
Executive Board Member:	Mr Keith Jones
Executive Board Member:	Mr Pat Dacey
Executive Board Member:	Mr Mark Rist
Executive Board Member:	Mr Martin Carnell
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 Richard Ayears

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	1,088	0	0	0	1,088
FEMALE	124	0	0	0	124
TOTAL	1,212	0	0	0	A 1,212

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

	0
Number of members at end of year contributing to the General Fund	1208

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	ADE ROBINSON	CLIVE ROBINSON	01/08/2015
VICE PRESIDENT	CLIVE ROBINSON	ROB PRITCHARD	01/08/2015
EXECUTIVE BOARD MEMBER	ROB PRICHARD	IAN WEST	25/08/2015
EXECUTIVE BOARD MEMBER	ANDIE MACKAY	CHRIS HOCKADAY	25/10/2015

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		240,961
From Members: Other income from members (specify)		
Total other income from members		240,961
Total of all income from members		
Investment income (as at page 12)		201
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	8,490	
Total of other income (as at page 4)		8,490
	TOTAL INCOME	249,652
EXPENDITURE		
Benefits to members (as at page 5)		22,396
Administrative expenses (as at page 10)		195,698
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		218,094
Taxation		738
	TOTAL EXPENDITURE	218,832
Surplus (deficit) for year		30,821
Amount of general fund at beginning of year		174,659
Amount of general fund at end of year		205,479

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	3,490	
Insurance claim	5,000	
TOTAL OTHER INCOME		8,490
TOTAL OF ALL OTHER INCOME		8,490

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	5,000
		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	17,396.42
Dispute Benefits			
Other Cash Payments			
Death Benefit	5,000		
carried forward	5,000	Total (should agree with figure in General Fund)	22,396.42

(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		109,686
Salaries and Wages included in above	£109,686	
Auditors' fees		3,750
Legal and Professional fees		13,915
Occupancy costs		6,720
Stationery, printing, postage, telephone, etc.		7168
Expenses of Executive Committee (Head Office)		39,023
Expenses of conferences		6,227
Other administrative expenses (specify)		
Bank Charges		6574
Subscription		1,472
Bad Debts		637
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		526
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		195,698
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		195,698

BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

Previous Year		£	£
1,468	Fixed Assets (at page 14)		1,578
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
17,821	Sundry debtors		20,209
196,375	Cash at bank and in hand		202,968
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
214,196	Total of other assets		223,177
	TOTAL ASSETS		224,755
	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		
3,248	Tax payable		5,018
25,964	Sundry creditors		7,466
11,793	Accrued expenses		6,792
	Provisions		
	Other liabilities		
41,005	TOTAL LIABILITIES		19,276
174,659	TOTAL ASSETS		205,479

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			6,443			6,443
Additions			636			636
Disposals						
Revaluation/Transfers						
At end of year			7,079			7,079
Accumulated Depreciation						
At start of year			4,975			4,975
Charges for year			526			526
Disposals						
Revaluation/Transfers						
At end of year			5,501			5,501
Net book value at end of year			1,578			1,578
Net book value at end of previous year			1,468			1,468

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 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	240,961		240,961
From Members			
From Investments	201		201
Other Income (including increases by revaluation of assets)	8,490		8,490
Total Income	249,651 ⁶²		249,651 ⁶²
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	218,831		218,831
Funds at beginning of year (including reserves)	174,659		174,659
Funds at end of year (including reserves)	205,479		205,479
ASSETS			
Fixed Assets			1,578
Investment Assets			
Other Assets			223,177
Total Assets			224,755
LIABILITIES			
Total Liabilities			19,276
NET ASSETS (Total Assets less Total Liabilities)			205,479

Fire Officers' Association

Notes to the Financial Statements
for the Year Ended 31 December 2015

1. **ACCOUNTING POLICIES**

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 January 2015).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Subscription

Subscriptions are accounted for on an accrual basis.

Taxation

The corporation tax due for the year is chargeable on Investment income and Commissions due.

2. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.12.15	31.12.14
	£	£
Depreciation - owned assets	526	489
Auditors' remuneration	<u>3,750</u>	<u>3,600</u>
Director's remuneration and other benefits etc	<u>37,745</u>	<u>37,370</u>

3. **TAXATION**

Analysis of the tax charge

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

	31.12.15	31.12.14
	£	£
Current tax:		
UK corporation tax	<u>738</u>	<u>726</u>
Tax on surplus on ordinary activities	<u>738</u>	<u>726</u>

Fire Officers' Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2015

4. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
COST		
At 1 January 2015		6,443
Additions		<u>636</u>
At 31 December 2015		<u>7,079</u>
DEPRECIATION		
At 1 January 2015		4,975
Charge for year		<u>526</u>
At 31 December 2015		<u>5,501</u>
NET BOOK VALUE		
At 31 December 2015		<u>1,578</u>
At 31 December 2014		<u>1,468</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.15	31.12.14
	£	£
Prepayments	<u>20,209</u>	<u>17,821</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.15	31.12.14
	£	£
Trade creditors	7,466	25,964
Tax	737	725
Social security and other taxes	4,281	2,523
Accrued expenses	<u>6,792</u>	<u>11,793</u>
	<u>19,276</u>	<u>41,005</u>

7. **RESERVES**

	Income and expenditure account £
At 1 January 2015	174,659
Surplus for the year	<u>30,820</u>
At 31 December 2015	<u>205,479</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.

— ✓

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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></u>	Chairman's Signature: <u></u> (or other official whose position should be stated)
Name: <u>IAN GLYN MORGAN</u> (Chief Executive)	Name: <u>CLIVE ROBINSON</u> (President)
Date: <u>17th MAY 2016</u>	Date: <u>17th MAY 2016</u>

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 type="checkbox"/>	TO FOLLOW	<input checked="" 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"/>

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 NO

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 NO

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)

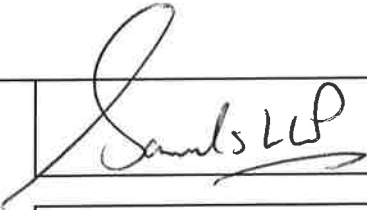
YES NO

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. *Attached 2 pages.*
(See note 85)

AUDITOR'S REPORT (continued)

Attached

Signature(s) of auditor or auditors:		
Name(s):	Sam Nandla .	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	3 LOCKS YARD HIGH STREET SEVENOAKS TN13 1LT	
Date:		
Contact name and telephone number:	01732 742089.	

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

**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 31 December 2015 on pages three to eight. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Association's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations(Consolidation)Act 1992. 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 a Report of the Auditors 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 chief executive 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.

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 association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Board; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Board to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Association 's affairs as at 31 December 2015 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations(Consolidation)Act 1992.

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures within the form AR 21 of officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The Association has not maintained a satisfactory system of control over its transactions.

Mr Sam Narula (Senior Statutory Auditor)
for and on behalf of Samuels LLP
3 Locks Yard
High Street
Sevenoaks
Kent
TN13 1LT



Date:17th May 2016.....