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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:	Association of Principal Fire Officers
Year ended:	31 December 2015
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Stuart Errington
Telephone Number:	0777 0702686
Contact name for queries regarding	Tom Embury
Telephone Number:	018277302321
E-mail:	tom.embury@cfoa.org.uk

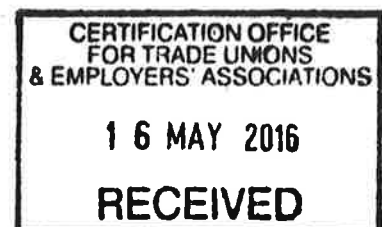
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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)



ASSOCIATION OF PRINCIPAL FIRE OFFICERS

Rules and constitution	Approved by the annual general meeting held September 2015	
Trade Union List Number	CO/81T	
Members of the Council	Chairman	A. Fry
	Secretary	S. Errington
	Vice Chair	D. Whittaker (to 15.04.15) D. Curry (from 14.09.15)
	Assistant Secretary	J. Johnston

Regional Secretaries:

S. Furlong	H. Jakeway
J. Johnston	B. Wilson (from 19.10.15)
P. Hedley	J. Smith
D. Sanders	G. Stagg (to 31.12.15)
D. Stevens (to 31.10.15)	A. Hickmott (from 30.11.15)
P. Walker (to 30.03.15)	P. Martin (from 30.03.15)

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	B. Wilson (to 14.09.15)
I. Hayton	C. Kenny
D. Curry	D. Ramscar (to 19.10.15)
J. Buckley (from 19.10.15)	P. Walker (from 30.03.15)
C. Strickland	C. Blacksell
E. Aitken	

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	133				133
FEMALE	12				12
TOTAL	145				A 145

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

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

0
145

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

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:

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

15 JUN 2016

RECEIVED

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		65,668
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		65,668
Investment income (as at page 12)		290
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		290
	TOTAL INCOME	65,958
EXPENDITURE		
Benefits to members (as at page 5)		51,332
Administrative expenses (as at page 10)		12,556
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		63,888
Taxation		58
	TOTAL EXPENDITURE	63,946
		2,012
		89,960
		91,972

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		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	51,332	brought forward Education and Training services	51,332
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	51,332	Total (should agree with figure in General Fund)	51,332

(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		
Salaries and Wages included in above	£	
Auditors' fees		2,346
Legal and Professional fees		1,095
Occupancy costs		
Stationery, printing, postage, telephone, etc.		5,955
Expenses of Executive Committee (Head Office)		2,016
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		1,144
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		12,556
Charged to:	General Fund (Page 3)	12,556
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		12,556

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		290
Other investment income (specify)		
Total investment income		290
Credited to:		
General Fund (Page 3)		290
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		290

BALANCE SHEET as at

31.12.2015

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		643
8,165	Sundry debtors		100,953
92,497	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		101,596
	TOTAL ASSETS		101,596
	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		
53	Tax payable		58
8,330	Sundry creditors		7,102
2,319	Accrued expenses		2,464
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		9,624
	TOTAL ASSETS		91,972

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						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

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)

<p>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</p>	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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If YES name the relevant companies:

COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

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

YES <input type="checkbox"/>	NO <input type="checkbox"/>
------------------------------	-----------------------------

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	65,668		65,668
From Investments	290		290
Other Income (including increases by revaluation of assets)			
Total Income	65,958		65,958
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)	89,960		89,960
Funds at end of year (including reserves)	91,972		91,972
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			101,596
Total Assets			101,596
LIABILITIES			
Total Liabilities			9,624
NET ASSETS (Total Assets less Total Liabilities)			91,972

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 2015.


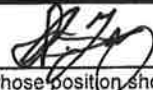
ACCOUNTING POLICIES

(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> Name: <u>STUART ERRINGTON</u> Date: <u>08/05/16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ANDREW JOHN FRY</u> Date: <u>30/04/2016</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)	ENCLOSE D	<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"/>

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)

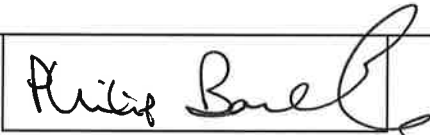
YES

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)

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 B70 7RB	
Date:	4/4/16	
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.

Association of Principal Fire Officers

9 - 11 Pebble Close

Amington

Tamworth

Staffordshire

B77 4RD

Philip Barnes & Co Limited
The Old Council Chambers
Halford Street
Tamworth
Staffordshire
B79 7RB

Your ref : CJH/TM/AS5594

Dear Sirs

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and where appropriate, inspection of supporting documentation) sufficient to satisfy that I can properly make each of the following representations to you in connection with your audit of the Association's financial statements for the year ended 31 December 2015.

GENERAL

1. I acknowledge as vice-chair my responsibility under the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended by the Employment Relations Act 2004) for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders meetings, have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. There are no uncorrected misstatements.

INTERNAL CONTROL AND FRAUD

4. I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. I have disclosed to you the results of my risk assessment that the financial statements may be misstated as a result of fraud. I have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have significant role in internal control or others that could have a material effect on the financial statements. I have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

ASSETS AND LIABILITIES

5. The association has recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and has disclosed in the notes to the financial statements all guarantees that have been given to third parties.

6. The association has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
7. The association has no plans to abandon product lines or other plans that will result in any excess or obsolete stock.

ACCOUNTING ESTIMATES

8. Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

LOANS AND ARRANGEMENTS

9. The association has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

LEGAL CLAIMS

10. The association has no claims in connection with litigation that need to be accounted for or disclosed in the financial statements.

LAWS AND REGULATIONS

11. I have disclosed to you any known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

RELATED PARTIES

12. Any related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. I have disclosed to you all relevant information concerning such relationships and transactions and am not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

POST-BALANCE SHEET EVENTS

13. Any events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

GOING CONCERN

14. I believe that the company's financial statements should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the company's needs. I have considered a period of twelve months from the date of approval of the financial statements. I believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully



D Curry – Vice Chair (Director)

Signed on behalf of the board of members

Date 23/03/16

TRADE UNION LIST NO. CO/81T

**THE ASSOCIATION OF
PRINCIPAL FIRE OFFICERS
FINANCIAL STATEMENTS
31 DECEMBER 2015**

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 2015**

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**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

LEGAL AND ADMINISTRATIVE INFORMATION

Rules and constitution	Approved by the annual general meeting held September 2015	
Trade Union List Number	CO/81T	
Members of the Council	Chairman	A. Fry
	Secretary	S. Errington
	Vice Chair	D. Whittaker (to 15.04.15) D. Curry (from 14.09.15)
	Assistant Secretary	J. Johnston

Regional Secretaries:

S. Furlong	H. Jakeway
J. Johnston	B. Wilson (from 19.10.15)
P. Hedley	J. Smith
D. Sanders	G. Stagg (to 31.12.15)
D. Stevens (to 31.10.15)	A. Hickmott (from 30.11.15)
P. Walker (to 30.03.15)	P. Martin (from 30.03.15)

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	B. Wilson (to 14.09.15)
I. Hayton	C. Kenny
D. Curry	D. Ramscar (to 19.10.15)
J. Buckley (from 19.10.15)	P. Walker (from 30.03.15)
C. Strickland	C. Blacksell
E. Aitken	

Consultant Adviser
Trevor Newton Services Limited
Lakeside
7 Sycamore Lane
Bleasby
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Alan Kernohan
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Durham
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Des Prichard Consulting Ltd
3 Chapel Close
Seaford
East Sussex
BN25 2JJ

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

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

Solicitors

Martin Price
Slater & Gordon Lawyers
(formerly Russell, Jones and Walker)
1st Floor St. James House
7 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 2015

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 2015.

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

At 31 December 2015 the membership comprised 145 ordinary members and 295 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 8 and the balance sheet on page 9 reflect the transactions of the Association for the year ended 31 December 2015 and its assets and liabilities as at that date. There was a surplus for the year of £2,012 compared to a £2,025 surplus for the year ended 31 December 2014.

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

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. Curry
Vice Chair

Date: 23 March 2016

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

**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 2015 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 2015**

**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 2015 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: 4/4/16 .

The Old Council Chambers
Halford Street
Tamworth
Staffordshire B79 7RB

Philip Barnes

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

	NOTE	2015		2014	
		£	£	£	£
INCOME					
Members' Subscriptions			65,668		70,148
Other Income			-		-
Interest Receivable			290		267
Total			65,958		70,415
EXPENDITURE					
Benefit to members:					
Legal fees/consultancy			-		-
Legal expenses insurance		27,392		26,523	
Casework costs		23,428		25,529	
NJC and other meeting costs		512		807	
Total		51,332		52,859	
General support:					
Council meeting costs		936		1,227	
Office services		5,910		6,313	
Legal and professional services		1,095		1,095	
Executive team training		1,080		3,616	
Office expenses		45		80	
Bank charges		1,144		867	
Auditor's fees		2,346		2,280	
Bad debts		-		-	
Total		12,556		15,478	
TOTAL EXPENDITURE			63,888		68,337
SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE TAXATION			2,070		2,078
TAXATION					
Current year			58		53
Prior year			-		-
SURPLUS/ (DEFICIT) FOR THE YEAR AFTER TAXATION			2,012		2,025
FUND BROUGHT FORWARD			89,960		87,935
FUND CARRIED FORWARD			91,972		89,960

The notes on page 10-11 form part of these financial statements


THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015

BALANCE SHEET AS AT 31 DECEMBER 2015

	NOTE	2015 £	2014 £
CURRENT ASSETS			
Cash at bank		100,953	92,497
Debtors	3	<u>643</u>	<u>8,165</u>
		101,596	100,662
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year	4	<u>(9,624)</u>	<u>(10,702)</u>
NET ASSETS		<u>91,972</u>	<u>89,960</u>
GENERAL FUND		<u>91,972</u>	<u>89,960</u>

The notes on page 10-11 form part of these financial statements

Approved by the Council on 23 March 2016 and signed on their behalf by



D. Curry
Vice Chair

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

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

	2015	2014
	£	£
Audit	2,166	2,100
Taxation services	180	180
	<u>2,346</u>	<u>2,280</u>

3. DEBTORS

	2015	2014
	£	£
Subscriptions in arrears	246	38
Prepayments	397	8,127
	<u>643</u>	<u>8,165</u>

4. CREDITORS

	2015	2014
	£	£
Amounts owed to related parties	4,415	5,084
Other creditors	2,687	3,246
Corporation tax	58	53
Accruals and deferred income	2,464	2,319
	<u>9,624</u>	<u>10,702</u>

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
YEAR ENDED 31 DECEMBER 2015**

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 £5,910 by CFOA Services Ltd, a wholly owned subsidiary of the Chief Fire Officers' Association, for office services provided for the year ended 31 December 2015 (2014 £6,313).

The amounts outstanding included in creditors are as follows:-

	2015	2014
	£	£
The Chief Fire Officers' Association	13	463
CFOA Services Ltd	<u>4,402</u>	<u>4,621</u>
	<u>4,415</u>	<u>5,084</u>