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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:

01 November 2016

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"/>
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(Click the appropriate box)

General Secretary:

Stuart Errington

Telephone Number:

0777 0702686

Contact name for queries
regarding

Maria McLaughlin

Telephone Number:

E-mail:

Maria.mclaughlin@prospect.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)

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

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 (to 19.09.16) J. Johnston (from 12.09.16)
Secretary	S. Errington
Vice Chair	D. Curry
Assistant Secretary	J. Johnston (to 12.09.16) R. Bryant (from 12.09.16)

Regional Secretaries:

M. Crennel (from 12.09.16)	
S. Furlong	H. Jakeway (to 12.09.16)
J. Johnston	B. Wilson (to 12.09.16)
P. Hedley (to 11.07.16)	J. Smith
D. Sanders	A. Hopkinson (from 11.07.16)
M. Hardingham (from 03.05.16)	A. Hickmott
S. Edgar (from 12.09.16)	P. Martin (to 12.09.16)

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 (to 11.04.16)	R Bryant (from 11.04.16)
I. Hayton	C. Kenny
D. Curry	H. Jakeway (from 12.09.16)
J. Buckley	P. Walker
C. Strickland	C. Blacksell
E. Aitken (to 12.09.16)	

Consultant Adviser

Trevor Newton
Lakeside
7 Sycamore Lane
Bleasby
Nottinghamshire NG14 7GJ

Alan Kernohan
2 Bromhall Drive
Ushaw Moor
Durham
DH7 7NU

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
PERIOD ENDED 01 NOVEMBER 2016**

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

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	119				119
FEMALE	8				8
TOTAL	127				A 127

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

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

	127
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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:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		51,205
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		51,205
Investment income (as at page 12)		248
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)		248
	TOTAL INCOME	51,453
EXPENDITURE		
Benefits to members (as at page 5)		38,847
Administrative expenses (as at page 10)		17,309
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		56,156
Taxation		50
	TOTAL EXPENDITURE	56,206
		(4,753)
Amount of general fund at beginning of year		91,972
Amount of general fund at end of year		87,219

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	38,847	brought forward	38,847
Representation – Non Employment Related Issues		Education and Training services	
Communications		Negotiated Discount Services	
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
carried forward	38,847	Total (should agree with figure in General Fund)	38,847

(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		2,406
Legal and Professional fees		7,305
Occupancy costs		
Stationery, printing, postage, telephone, etc.		5,576
Expenses of Executive Committee (Head Office)		
Expenses of conferences		866
Other administrative expenses (specify)		
Bank charges		744
Previous years refunds		412
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	17,309
Charged to:	General Fund (Page 3)	17,309
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	17,309

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contribution s £	Benefits		Total £
				Description	Value £	

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			248
Other investment income (specify)			
		Total investment income	248
		Credited to:	
		General Fund (Page 3)	248
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	248

BALANCE SHEET as at 01 November 2016

(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		
	Sundry debtors		4,808
	Cash at bank and in hand		106,202
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		111,010
	TOTAL ASSETS		111,010
	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		
	Tax payable		50
	Sundry creditors		19,775
	Accrued expenses		3,966
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		23,791
	TOTAL ASSETS		87,219

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)

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			
From Members	51,205		51,205
From Investments	248		248
Other Income (including increases by revaluation of assets)			
Total Income	51,453		51,453
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	56,206		56,206
Funds at beginning of year (including reserves)	91,972		91,972
Funds at end of year (including reserves)	87,219		87,219
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			111,010
		Total Assets	111,010
LIABILITIES			
		Total Liabilities	23,791
NET ASSETS (Total Assets less Total Liabilities)			87,219

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 period ended 01 November 2016.

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>SEAN</u> Name: <u>STUART ERINGTON</u> Date: <u>10/03/2017</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>JUSTIN JOHNSTON</u> Date: <u>2/3/17</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"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

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

YES

If "No" please explain below.

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

YES

If "No" please explain below.

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

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Philip Barnes</i>	
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:	<i>23 March 2017</i>	
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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

~~YES~~/NO

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

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

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES/NO

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

YES/NO

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

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

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

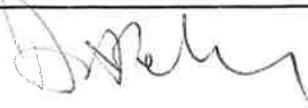
SECTION TWO

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

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

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	DAVID KELLY
Office held	DIRECTOR OF RESOURCES
Date	26/9/17





Dear Colleague,

Section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992 requires APFO to provide its members with a statement in connection with the annual accounts and with the report of the auditors on the accounts.

Statement to Members

Total income for the period ended 1st November 2016 was £51,453 of which £51,205, was members' subscriptions and other members' income and £248 interest receivable.

Total expenditure for the year ended 31st December 2015 was £56,156.

APFO does not operate a political fund.

No salary was paid or other benefit provided to the Chairman, Secretary, or any other member of the Council.

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

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 period ended 01 November 2016 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 of the Financial Statements, the Vice Chair is responsible for the preparation of financial statements which have been prepared in accordance with applicable law and accounting standards and for being satisfied that they 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 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.

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 council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Councils Report 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

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 01 November 2016 and of its deficit for the period then ended; and
- 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.

Philip Barnes & Co Limited
Chartered Accountants
Statutory Auditor

23/3/17

The Old Council Chambers
Halford Street
Tamworth
Staffordshire B79 7RB

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

We 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 ourselves that we can properly make each of the following representations to you in connection with your audit of the company's financial statements for the period ended 01 November 2016.

GENERAL

1. We acknowledge as directors our responsibility under the Companies Act 2006 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. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We 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. We 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. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
6. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
7. We have no plans to abandon product lines or other plans that will result in any excess or obsolete stock.

ACCOUNTING ESTIMATES

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

LOANS AND ARRANGEMENTS

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

LAWS AND REGULATIONS

11. We 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. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

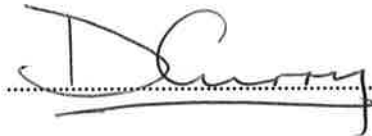
POST-BALANCE SHEET EVENTS

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. We 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. We have considered a period of twelve months from the date of approval of the financial statements. We 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



.....

Signed on behalf of the board of directors

**THE ASSOCIATION OF
PRINCIPAL FIRE OFFICERS
FINANCIAL STATEMENTS
01 NOVEMBER 2016**

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

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

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THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS PERIOD ENDED 01 NOVEMBER 2016

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 period ended 01 November 2016.

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 01 November 2016 the membership comprised 127 ordinary members and 292 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 period ended 01 November 2016 and its assets and liabilities as at that date. There was a deficit for the period of £4,753 compared to a £2,012 surplus for the year ended 31 December 2015.

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

COUNCIL'S REPORT (Continued)

Council

The council members who served during the period 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:

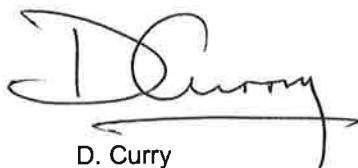
- i) revenue accounts indicating the income and expenditure of the trade union for the period,
 - ii) a balance sheet as at the end of the period, and
 - iii) such other accounts as the Certification Officer may require,
- each of which must give a true and fair view of the matters to which it relates.

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.

Prospect

Following a ballot of members the Association is to become a branch of the Prospect Trade Union, and the necessary resolutions including changes to its Rules and Constitution were approved at the last AGM, these financial statements are prepared up to the final day of operations prior to the transfer to Prospect on a going concern basis.

Signed on behalf of the Council



D. Curry
Vice Chair

Date

2nd March 2017

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

**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 period ended 01 November 2016 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 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 have been prepared in accordance with applicable law and accounting standards and for being satisfied that they 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 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.

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 council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Councils Report 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.

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

**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 01 November 2016 and of its deficit for the period then ended; and
- 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.

Philip Barnes & Co Limited
Chartered Accountants
Statutory Auditor
Date: 23/3/17.

The Old Council Chambers
Halford Street
Tamworth
Staffordshire B79 7RB

Philip Barnes

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 01 November 2016

	NOTE	2016		2015	
		£	£	£	£
INCOME					
Members' Subscriptions			49,219		65,668
Lifetime Past Contribution Subscription			1,980		-
Other Income			6		-
Interest Receivable			248		290
Total			51,453		65,958
EXPENDITURE					
Benefit to members:					
Legal fees/consultancy			-		-
Legal expenses insurance		22,203		27,392	
Casework costs		16,644		23,428	
NJC and other meeting costs				512	
Total		38,847		51,332	
General support:					
Council meeting costs		866		936	
Office services		4,748		5,910	
Legal and professional services		7,305		1,095	
Executive team training		-		1,080	
Office expenses		828		45	
Bank charges		744		1,144	
Auditor's fees	2	2,406		2,346	
Previous Years Refunds		412		-	
Total		17,309		12,556	
TOTAL EXPENDITURE			56,156		63,888
SURPLUS/ (DEFICIT) FOR THE PERIOD BEFORE TAXATION			(4,703)		2,070
TAXATION					
Current year			50		58
Prior year			-		-
SURPLUS/ (DEFICIT) FOR THE PERIOD AFTER TAXATION			(4,753)		2,012
FUND BROUGHT FORWARD			91,972		89,960
FUND CARRIED FORWARD			87,219		91,972

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

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

BALANCE SHEET AS AT 01 November 2016

	NOTE	2016 £	2015 £
CURRENT ASSETS			
Cash at bank		106,202	100,953
Debtors	3	<u>4,808</u>	<u>643</u>
		111,010	101,596
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year	4	<u>(23,791)</u>	<u>(9,624)</u>
NET ASSETS		<u>87,219</u>	<u>91,972</u>
GENERAL FUND		<u>87,219</u>	<u>91,972</u>

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

Approved by the Council on 2nd March 2017..... and signed on their behalf by



D. Curry
Vice Chair

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

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

	2016	2015
	£	£
Audit	2,220	2,166
Taxation services	186	180
	<u>2,406</u>	<u>2,346</u>

3. DEBTORS

	2016	2015
	£	£
Subscriptions in arrears	-	246
Prepayments	4,808	397
	<u>4,808</u>	<u>643</u>

4. CREDITORS

	2016	2015
	£	£
Amounts owed to related parties	1,699	4,415
Other creditors	18,076	2,687
Corporation tax	50	58
Accruals and deferred income	3,966	2,464
	<u>23,791</u>	<u>9,624</u>

**THE ASSOCIATION OF PRINCIPAL FIRE OFFICERS
PERIOD ENDED 01 NOVEMBER 2016**

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 £4,748 by CFOA Services Ltd, a wholly owned subsidiary of the Chief Fire Officers' Association, for office services provided for the period ended 01 November 2016 (2015 £5,910).

The amounts outstanding included in creditors are as follows:-

	2016	2015
	£	£
The Chief Fire Officers' Association	1,699	13
CFOA Services Ltd	-	4,402
	<u>1,699</u>	<u>4,415</u>