

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	FIRE AND RESCUE SERVICES ASSOCIATION				
Year ended:	31 December 2019				
List no:					
Head or Main Office address:	FIREFIGHTER HOUSE				
	STATION ROAD				
	ATTLEBOROUGH				
	NORFOLK				
Postcode	NR17 2AS				
Website address (if available)	<a href="http://WWW.FRSA.ORG.UK">WWW.FRSA.ORG.UK</a>				
Has the address changed during the year to which the return relates?	Yes		No	<b>X</b>	('X' in appropriate box)
General Secretary:	C.E.O. TRISTAN ASHBY				
Telephone Number:	01953 455005				
Contact name for queries regarding the completion of this return	SANDY HALLIDAY				
Telephone Number:	01953 455005				
E-mail:	sandy.halliday@frsa.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: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# 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	1,695	25			1,720
Female	73	1			74
Other					
<b>Total</b>	1,768	26			A 1,794

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

1,794

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

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
National Finance Officer	Jennifer Amos	Sandy Halliday	29 March 2019
National Exec Committee	James Collins	Mark Milner	01 May 2019
National Exec Committee	Kenny Pearce	Stuart Aitken	01 October 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

**x**

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

**x**

If yes, state the number of affiliated unions:

and names:

## Officers in post

(see note 12)

**Please complete list of all officers in post at the end of the year to which this return relates.**

[illegible]

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		191,563
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		191,563
<b>Investment income (as at page 12)</b>		584
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
<b>Total income</b>		192,147
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		1,561
Administrative expenses (as at page 10)		155,308
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		156,869
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		35,278
<b>Amount of general fund at beginning of year</b>		285,825
<b>Amount of general fund at end of year</b>		321,103

(see notes 19 and 20)

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# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	1,561
	1,561	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	1,561	Total (should agree with figure in General Fund)	1,561

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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 9		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
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			

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
Total other income as specified			
Total income			
<b>Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b>			
<b>Expenditure A</b> (as at page i)			
<b>Expenditure B</b> (as at page ii)			
<b>Expenditure C</b> (as at page iii)			
<b>Expenditure D</b> (as at page iv)			
<b>Expenditure E</b> (as at page v)			
<b>Expenditure F</b> (as at page vi)			
<b>Non-political expenditure</b> (as at page vii)			
Total expenditure			
Surplus (deficit) for year			
Amount of political fund at beginning of year			
Amount of political fund at the end of year (as <u>Balance Sheet</u> )			
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 contribute to the political fund			
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
Other income (specify)			
Total other income as specified			
Total income			
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
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			

**The following pages 9i to 9vii relate to the Political Fund Account Expenditure**

**Political fund account expenditure (a)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

### **Political fund account expenditure (b)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

[illegible]

### **Political fund account expenditure (c)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

### **Political fund account expenditure (d)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]



### **Political fund account expenditure (e)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
<b>Total</b>	

### **Political fund account expenditure (f)**

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations  
(consolidation) act 1992**

**For expenditure not falling within section 72 (1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£


Total expenditure

£

(c) the total amount of all other money expended


Total expenditure

**Total of all expenditures**

(see notes 34 and 35)

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## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

# Analysis of investment income

(see notes 47 and 48)

	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			584
Other investment income (specify)			
			584
		Total investment income	584
		Credited to:	
		General Fund (Page 3)	584
		Political Fund	
		Total Investment Funds	584

# Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		2,403
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (      ) )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		304,645
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Prepayments		24,205
	<b>Total of other assets</b>		328,850
	<b>Total assets</b>		331,253
285,825	General fund (page 3)		321,103
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	PAYE tax payable		2,607
	Sundry creditors		7,543
	<b>Total liabilities</b>		10,150
	<b>Total assets</b>		331,253

# Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold      Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			44,546			44,546
Additions			2,139			2,139
Disposals			-296			-296
Revaluation/Transfers						
At end of year			46,389			46,389
<b>Accumulated Depreciation</b>						
At start of year			43,751			43,751
Charges for year			531			531
Disposals			-296			-296
Revaluation/Transfers						
At end of year			43,986			43,986
Net book value at end of year			2,403			2,403
Net book value at end of previous year			795			795



## Analysis of investments

(see notes 58 and 59)

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 60 and 61)

**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**

Yes

☐

No

☒

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

☐

No

☐

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	191,563		191,563
From Investments	584		584
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	192,147		192,147
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	156,869		156,869
<b>Funds at beginning of year</b> (including reserves)	285,825		285,825
<b>Funds at end of year</b> (including reserves)	321,103		321,103
<b>Assets</b>			
	Fixed Assets		2,403
	Investment Assets		
	Other Assets		328,850
	<b>Total Assets</b>		331,253
<b>Liabilities</b>	<b>Total Liabilities</b>		10,150
<b>Net Assets (Total Assets less Total Liabilities)</b>			321,103

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<div style="border: 1px solid black; padding: 2px 5px;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> <b>Ballot 1</b> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of individual who were entitled to vote in the ballot</div> <div style="width: 40%;"><div style="border: 1px solid black; height: 15px;"></div></div> <div style="width: 20%;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of votes cast in the ballot</div> <div style="width: 40%;"><div style="border: 1px solid black; height: 15px;"></div></div> <div style="width: 20%;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of Individuals answering "Yes" to the question</div> <div style="width: 40%;"><div style="border: 1px solid black; height: 15px;"></div></div> <div style="width: 20%; text-align: right;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of individuals answering "No" to the question</div> <div style="width: 40%;"><div style="border: 1px solid black; height: 15px;"></div></div> <div style="width: 20%; text-align: right;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 35%;">Number of invalid or otherwise spoiled voting papers returned</div> <div style="width: 40%;"><div style="border: 1px solid black; height: 15px;"></div></div> <div style="width: 20%; text-align: right;">3</div> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                 Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot                 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;">                 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;">                 If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot                 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div>		

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

**No**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

#### Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

## Notes to the accounts

(see notes 82 and 83)

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



## Accounting policies



(see notes 84 and 85)

Standard Accounting Policies

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Sandy Halliday	Name:	Tristan Ashby (CEO)
Date:	26th May 2020	Date:	26th May 2020

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

# Checklist for auditor's report

(see notes 90 and 96)

**The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.**

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

## Auditor's report (continued)

See Audit Report attached

Signature(s) of auditor or auditors:



Name(s):

Gavin Lamb

Profession(s) or Calling(s):

FCA

Address(es):

Naylor Wintersgill

Carlton House

Grammar School Street

Bradford

Postcode

BD1 4NS

Date

19/05/2020

Contact name for inquiries and  
telephone number:

01274 733184

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

## **Report of the Auditors to the Members of Fire and Rescue Services Association**

We have audited the financial statements of Fire and Rescue Services Association which comprise Income and Expenditure Account, Balance Sheet and related notes.

These accounts have been prepared under the historical cost convention, as modified by the revaluation of certain assets, and the accounting policies.

This report is made solely to the Members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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 Union and the Union's members as a body, for our audit work, for this report, or for the opinion we have formed.

### **Respective responsibilities of the management committee and auditors**

Trade union law and rules of the Union requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of the Union's affairs and its income or excess expenditure for that year. In preparing these financial statements the management committee are required to:

- a) Select suitable accounting policies and apply them consistently; and
- b) Make judgements that are reasonable and prudent; and
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- d) Prepare accounts on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The management committee is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Union and enable it to ensure that the accounts comply with the rules of the Union and Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the rules of the Union and the United Kingdom Trade Unions and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Annual report is not consistent with the financial statements, if the Union has not kept sufficient accounting records, if the Union's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

## **Report of the Auditors to the Members of Fire and Rescue Services Association**

### **Basis of opinion**

We conducted our audit in accordance with international Standards of Auditing (UK & Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of significant estimates and judgements made by the Union in the preparation of the accounts, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion the financial statements, insofar as they relate only to the transactions of the Union's head office: give a true and fair view, in accordance with relevant United Kingdom Generally Accepted Accounting Practices of the state of the Union's affairs as at 31 December 2019 and of its transactions and other matters to which they relate in the year then ended and have been prepared in accordance with the requirements of the sections 28 - 36 of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992.

**Gavin Lamb (Senior Statutory Auditor)**  
**for and on behalf of Naylor Wintersgill Limited**

19 May 2020

**Chartered Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

## Membership audit certificate

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

(See notes 97 to 103)

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

**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 inforamation 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**

If "No" Please explain below:

Signature	
Name	Sandy Halliday
Office held	National Finance Officer
Date	26th May 2020