



Fire Officers' Association
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Members' Update 05/2021

[Not for redistribution]

To all members

Members' Statement 2021 (for year ending 31st December 2020)

This statement is issued to inform members about the Association's financial and governance arrangements as well as to comply with Section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992.

Having submitted the Association's annual return for the business year ended 31st December 2020 to the Certification Officer for Trade Unions and Employers' Organisations, we are now in a position to provide you with the under-noted information on the Association's affairs.

A full copy of the Association's annual accounts is available on request to Head Office.

a. Income and Expenditure

The total income of the union for the period was £197,582. This amount included income of £195,562 in respect of membership income. The union's total expenditure for the period was £208,379. Net assets stood at £74,008.

The Association does not maintain a political fund.

b. Salary Paid and other benefits provided to the Chief Executive and members of the

Executive The benefits paid to the Chief Executive were £40,465 including contributions of £1,572 in respect of pension benefits. No salary or benefits were pd to the FOA President or members of the Executive Board.

c. Report of the Independent Auditors to the Members of the Fire Officers' Association

Opinion

We have audited the financial statements of Fire Officers' Association (the 'Association') for the year ended 31 December 2020 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2019 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Executive Board.

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

- adequate accounting records have not been kept with the requirements of Section 28, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures on Form 21 of officers' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- a satisfactory system of control over transactions has not been made.

Mr Sam Narula (Senior Statutory Auditor)
for and on behalf of Samuels LLP
3 Locks Yard
High Street
Sevenoaks
Kent
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e. FOA Comment

The Association incurred an overall deficit of £16,982 in terms of income over expenditure during 2020. This is a marginal improvement over the £17,940 2019 deficit, any deficit remains is a concern to the Executive Board and Trustees but it is still the case that the level of service available to members will not be reduced since reserves and our current positive cash flow surplus continue to be sufficient to maintain the Association's activities. The Chief Executive and Executive Board are conscious that the Association cannot continue to operate at a loss cost-saving measures have been introduced, mainly due to the Covid 19 restrictions. The Chief executive and the Executive Board will continue to monitor costs closely to ensure the association remains a going concern.

The FOA is currently supporting Pension Remedy Employment Tribunal legal claims. These costs are higher than anticipated and are responsible for a significant proportion of the 2020 deficit. The FOA anticipate that these costs will continue for the next couple of years but not at the same magnitude as in 2020.

In the meantime, we call upon members to remind colleagues who are not trade union members, that the FRS can be a very dangerous place when facing something like the Grenfell Tower Inquiry, the Manchester Arena Bombing or when finding oneself at the centre of any disciplinary allegation. Staff members need a credible voice when new or existing duty systems are being negotiated to achieve to best outcome.

Please encourage colleagues to reconsider their position. Even if they don't join the FOA, it is important to have access to support.