

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	FIRE OFFICERS ASSOCIATION		
Year ended:	31 December 2024		
List no:	744T		
Head or Main Office address:	LONDON ROAD		
	MORETON IN THE MARSH		
	GLOUCESTERSHIRE		
Postcode	GL56 0RH		
Website address (if available)	<a href="http://www.fireofficers.org.uk">www.fireofficers.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes	No	X
General Secretary:	Mr A Robinson		
Telephone Number:	01608 652023		
Contact name for queries regarding the completion of this return	Mr A Robinson		
Telephone Number:	01608 652023		
E-mail:	ade.robinson@fireofficers.org.uk		

### Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

[returns@certoffice.org](mailto:returns@certoffice.org)

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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
	780				780
<b>Total</b>	780				A 780

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

780

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
President	C Toovey	W Fenwick	16 October 24; 12 May 25
Ass. Chief Executive	I G Morgan	Vacant	31 December 2024
Regional Officer	C Robinson	Vacant	31 March 2025
Regional Officer	C Webber	Vacant	12 June 2024
Regional Officer	W Fenwick	Vacant	12 May 2025
Trustee	J Salt	Vacant	01 October 2024

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:

## 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		149,213
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		149,213
<b>Investment income (as at page 12)</b>		2,100
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	27,995	
<b>Total of other income (as at page 4)</b>		27,995
<b>Total income</b>		179,308
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		17,021
Administrative expenses (as at page 10)		181,389
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		968
<b>Total expenditure</b>		199,378
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		-20,070
<b>Amount of general fund at beginning of year</b>		102,453
<b>Amount of general fund at end of year</b>		82,383

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Insurance to cover legal costs	17,021
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	17,021

(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:		£	£
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 5		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 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:		£	£
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 9		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		

## 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>					
			Expenditure A (as at page i)		
			Expenditure B (as at page ii)		
			Expenditure C (as at page iii)		
			Expenditure D (as at page iv)		
			Expenditure E (as at page v)		
			Expenditure F (as at page vi)		
			Non-political expenditure (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 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)					
		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.

[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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[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.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



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

[illegible]

### **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

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

**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**

# Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		115,759
Salaries and Wages included in above	106,458	
Auditors' fees		4,224
Legal and Professional fees		22,633
Occupancy costs		
Stationery, printing, postage, telephone, etc.		2,497
Expenses of Executive Committee (Head Office)		1,792
Expenses of conferences		165
Other administrative expenses (specify)		
Bank charges		5,017
Subscriptions		3,585
Bad debts		527
<b>Other Outgoings</b>		
Depreciation		190
Death benefits paid to family members		25,000
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		181,389
Charged to:	General Fund (Page 3)	181,389
Total		181,389

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

[illegible]

31 December 2024

£

£

109.334

# Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			6,848			6,848
Additions						
Disposals						
Revaluation/Transfers						
At end of year			6,848			6,848
<b>Accumulated Depreciation</b>						
At start of year			6,089			6,089
Charges for year			190			190
Disposals						
Revaluation/Transfers						
At end of year			6,279			6,279
Net book value at end of year			569			569
Net book value at end of previous year			758			758



# 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

**X**

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	149,213		149,213
From Investments	2,100		2,100
Other Income (including increases by revaluation of assets)	27,995		27,995
<b>Total Income</b>	179,308		179,308
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	199,378		199,378
<b>Funds at beginning of year</b> (including reserves)	102,453		102,453
<b>Funds at end of year</b> (including reserves)	82,383		82,383
<b>Assets</b>			
	Fixed Assets		569
	Investment Assets		
	Other Assets		108,765
	<b>Total Assets</b>		109,334
<b>Liabilities</b>		<b>Total Liabilities</b>	26,951
<b>Net Assets (Total Assets less Total Liabilities)</b>			82,383

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
	<b>Total Assets</b>		
<b>Liabilities</b>			
	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

(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 10px; display: inline-block;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 20px; display: inline-block;"></div>	
For each ballot held please complete the information below:	
<div> <div><b>Ballot 1</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> </div>	
<div> <div><b>Ballot 2</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> </div>	
<div> <div><b>Ballot 3</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></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: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </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.**

See attached notes to the accounts - pages 11 to 13.

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

**1. STATUTORY INFORMATION**

Fire Officers' Association is registered in England and Wales. The registered number and registered office address can be found on the Association's information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at fair value of the consideration received or receivable. Subscription and commission income is recognised on a monthly accruals basis. Other income is recognised as and when it becomes receivable.

**Tangible fixed assets**

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

Plant and machinery etc	25% on reducing balance
-------------------------	-------------------------

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. Current or deferred taxation assets and liabilities are not discounted. Current tax is recognised at the amount of tax payable on investment and commission income using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred Tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The Association operates a defined contribution pension scheme. Contributions payable to the Association's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES**

The average number of employees during the year was 7 (2023:7).

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

**4. OPERATING DEFICIT**

The operating deficit is stated after charging:

	31.12.24	31.12.23
	£	£
Depreciation -- owned assets	190	253
Auditors' remuneration	4,224	4,020
Officers' remuneration and other benefits	77,053	73,398

**5. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year ended 31 December 2024 (2023: £Nil).

**6. TANGIBLE FIXED ASSETS**

<b>PLANT AND MACHINERY ETC</b>	<b>£</b>
<b>COST</b>	
At 1 January 2024	6,848
Additions	-
Disposals	-
At 31 December 2024	<u>6,848</u>
<b>DEPRECIATION</b>	
At 1 January 2024	6,089
Charge for year	190
Eliminated on disposal	-
At 31 December 2024	<u>6,279</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>569</u>
At 31 December 2023	<u>758</u>

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

	31.12.24	31.12.23
	£	£
Trade debtors	-	89
Other debtors	<u>770</u>	<u>1964</u>
Prepayments	<u>770</u>	<u>2,053</u>

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

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

	31.12.24	31.12.23
	£	£
Trade creditors	9,741	10,073
Tax	968	665
Other creditors	-	-
Accrued expenses	<u>16,242</u>	<u>17,839</u>
	<u>26,951</u>	<u>28,577</u>

**9. FUTURE FINANCIAL COMMITMENTS**

The Association is currently representing its members in a number of Employment Tribunal Claims in respect of the move to a new Firefighters' Pension Scheme. The future legal cost to complete the claims is estimated by the Association's Executive Board to be in the region of £14,000 +VAT. The Executive Board states that this cost will be met from its existing reserves and the Board expects this cost to be incurred over the financial year ending 31st December 2025.

## Accounting policies


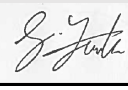
(see notes 84 and 85)

See attached notes to the accounts - Note 2 Page 11.

## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	A Robinson (Chief Executive)	Name:	G Fenwick (President)
Date:	29 May 2025	Date:	29 May 2025

## 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	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<b>X</b>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	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 attached 'Report of the Independent Auditors to the Members of the Fire Officers Association' - pages 5 to 8.

Signature(s) of auditor or auditors:

Name(s):

Profession(s) or Calling(s):

Address(es):

Postcode

Date

Contact name for inquiries and  
telephone number:

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

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

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

**Opinion**

We have audited the financial statements of Fire Officers' Association (the 'Association') for the year ended 31 December 2024 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 2024 and of its profit 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 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Association's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Board with respect to going concern are described in the relevant sections of this report.

**Other information**

The Executive Board is responsible for the other information. The other information comprises the information in the Report of the Executive Board but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our



**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**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.

**Responsibilities of the Executive Board of the Association**

As explained more fully in the Statement of the Executive Board's Responsibilities set out on page two, the Executive Board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Board determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

**The extent to which the audit was considered capable of detecting irregularities including fraud**

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Association through discussions with the Chief Executive and Vice Chief Executive and from our knowledge and experience of auditing Trade Unions;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Association, including the Trade Union and Labour Relations (Consolidation) Act 1992 and taxation legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence, if any; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Association's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence, if any, with HMRC and the Association's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Chief Executive and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Fire Officers' Association**  
**Association Information for the Year Ended 31 December 2024**

**Use of our Report**

This report is made solely to the Association's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 29 May 2025

## 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

A Robinson

Office held

Chief Executive

Date

29 May 2025



# Document

Double-click on icon to open guidance