Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| Name of Trade Union: | The Fire Brigades Union |
|--|--|
| Year ended: | 31 December 2022 |
| List no: | 332T |
| Head or Main Office address: | Bradley House |
| | 68 Coombe Road |
| | Kingston upon Thames |
| | Surrey |
| | |
| Postcode | KT2 7AE |
| Website address (if available) | WWW.FBU.ORG.UK |
| Has the address changed during the year to which the return relates? | Yes No X ('X' in appropriate box) |
| General Secretary: | Matthew Wrack |
| Telephone Number: | 020 85411765 |
| Contact name for queries regarding the completion of this return | Michael Kyriakides |
| Telephone Number: | 020 85411765 |
| E-mail: | michael.kyriakides@fbu.org.uk |
| Please follow the guidance notes in the Any difficulties or problems in the completion Officer as below or by telephone to: 0330 109 | n of this return should be directed to the Certification |

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

For Unions based in Scotland: 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 | 28,859 | 1,423 | | | 30,282 |
| Female | 3,337 | 119 | | | 3,456 |
| Other | 5 | | | | 5 |
| Total | 32,201 | 1,542 | | | A 33,743 |

| Number of members at end of year contributing to the General Fund | 33,743 |
|--|--------|
| 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 |
|-------------------|--|------------------------------|-----------------|
| Executive Council | | | |
| Member | B. Hooper | J. Newell | 15 May 2022 |
| Executive Council | | | |
| Member | R. Jones | J. Weir | 04 April 2022 |
| Executive Council | | | |
| Member | M. Lamb | A. Scattergood | 05 May 2022 |
| Executive Council | | | · |
| Member | C. McGlone | | 31 January 2022 |
| Executive Council | | | |
| Member | | C. Brown | 11 March 2022 |
| | | | |

| 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.

| Name of Officer | Position held |
|--------------------|---|
| Matthew Wrack | General Secretary |
| Andy Dark | Assistant General Secretary |
| Riccardo La Torre | National Officer |
| lan Murray | President |
| Jim Quinn | National Treasurer/Executive Council member |
| Ben Selby | Vice President/Executive Council member |
| Mark Rowe | National Officer |
| Tam McFarlane | National Officer |
| | |
| Colin Brown | Executive Council member |
| Tony Curry | Executive Council member |
| Cerith Griffiths | Executive Council member |
| Val Hampshire | Executive Council member |
| Jamie Newell | Executive Council member |
| David Shek | Executive Council member |
| Les Skarratts | Executive Council member |
| Andrew Scattergood | Executive Council member |
| Pete Smith | Executive Council member |
| Joe Weir | Executive Council member |
| Steve Wright | Executive Council member |
| Jim Quinn | Executive Council member |
| | |
| | |
| | |
| | |
| | |
| | |

General Fund

(see notes 13 to 18)

| | £ | £ |
|---|-----------|------------|
| Income From Members: Contributions and Subscriptions | | 8,630,634 |
| From Members: Contributions and Subscriptions From Members: Other income from members (specify) | | 6,630,634 |
| | | |
| | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 8,630,634 |
| Investment income (as at page 12) | | 170,022 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 3,695,985 | |
| Total of other income (as at page 4) | | 3,695,985 |
| Total income | | 12,496,641 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 1,476,160 |
| Administrative expenses (as at page 10) | | 9,441,213 |
| Federation and other bodies (specify) | | |
| TUC | | |
| Other | | 164,025 |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total expenditure Federation and other bodies | | 164,025 |
| Taxation | | |
| Total expenditure | | 11,081,398 |
| Interfund Transfers OUT | | |
| Surplus (deficit) for year | | 1,415,243 |
| Amount of general fund at beginning of year | | 4,814,925 |
| Amount of general fund at end of year | | 6,230,168 |
| | | |

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

| Description | £ |
|---------------------------------------|------------------|
| Federation and other bodies | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total federation and other bodies | |
| Any Other Sources | |
| Other | 12,000 |
| Commission received VAT recoverable | 13,926 11,824 |
| VATTecoverable | 11,024 |
| | |
| | |
| Actuarial gain on pension scheme | 3,524,000 |
| Surplus on revaluation of investments | 134,235 |
| | |
| | |
| | |
| Total other sources | 3,695,985 |
| | |
| Total of all other income | 3,695,985 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | (see notes 2 | / | £ |
|-------------------------------|--------------|---|-----------|
| Representation – | | brought forward | |
| Employment Related Issues | | Advisory Services | |
| | | | |
| Representation – | | Other Cash Payments | |
| Non Employment Related Issues | | | |
| | | Education and Training services | |
| | | Education | 311,431 |
| Communications | | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | Legal fees | 1,164,729 |
| carried forward | | Total (should agree with figure in General Fund) | 1,476,160 |

| Fund | 2 | | Fund Account |
|-------------|---|-----------------------|--------------|
| Name: | Accident and injury fund | £ | £ |
| Income | | | |
| | From members | | 1,300,431 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other in | come as specified | |
| | | Total Income | 1,300,431 |
| | In | terfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | 1,345,228 |
| | Administrative expenses and other expenditure (as at page 10) | | 241,789 |
| | | Total Expenditure | 1,587,017 |
| | Inter | fund Transfers OUT | |
| | | | |
| | Surplus (I | Deficit) for the year | -286,586 |
| | Amount of fund at | beginning of year | 5,581,385 |
| | Amount of fund at the end of year | (as Balance Sheet) | 5,294,799 |
| | | - | |
| | Number of members contribu | ting at end of year | 31,153 |

| Fund | 3 | | Fund Account |
|-------------|---|-----------------------|--------------|
| Name: | Lottery fund | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Lottery income | | 274,522 |
| | | | |
| | Total other in | come as specified | 274,522 |
| | | Total Income | 274,522 |
| | Int | erfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 286,772 |
| | | Total Expenditure | 286,772 |
| | Inter | fund Transfers OUT | |
| | | | |
| | | Deficit) for the year | -12,250 |
| | | beginning of year | 157,904 |
| | Amount of fund at the end of year | (as Balance Sheet) | 145,654 |
| | Number of members contribu | ting at and of year | |
| | Number of members contribu | ung at end of year | |

| Fund 4 | 4 | | Fund Account |
|-------------|---|----------------------|--------------|
| Name: | Union learning fund | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Grants | | 18,687 |
| | | | |
| | | | |
| | Total other in | come as specified | 18,687 |
| | | Total Income | 18,687 |
| | Inte | erfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 18,687 |
| | | Total Expenditure | 18,687 |
| | Interf | und Transfers OUT | |
| | | | |
| | Surplus (D | eficit) for the year | |
| | Amount of fund at | beginning of year | |
| | Amount of fund at the end of year (| as Balance Sheet) | |
| | | | |
| <u> </u> | Number of members contribute | ting 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 | | |
| | | | |
| | Ir | | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | |
| | Inte | rfund Transfers OUT | |
| | | | |
| | Surplus (| Deficit) for the year | |
| | Amount of fund a | t beginning of year | |
| | Amount of fund at the end of year | (as Balance Sheet) | |
| | | | |
| | Number of members contrib | uting at end of year | |

| Fund 6 | | | Fund Account |
|-------------|---|----------------------|--------------|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other inc | ome as specified | |
| | | Total Income | |
| | Inte | erfund Transfers IN | |
| Expenditure | | · | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | ٦ | Total Expenditure | |
| | Interfu | ınd Transfers OUT | |
| | | - | |
| | Surplus (De | eficit) for the year | |
| | Amount of fund at I | beginning of year | |
| | Amount of fund at the end of year (a | s Balance Sheet) | |
| | | P | |
| | Number of members contribut | ing at end of year | |

| Fund | 7 | | Fund Account |
|-------------|---|------------------------|--------------|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other | income as specified | |
| | Total Income | | |
| | I | | |
| Expenditure | | • | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | |
| | Inte | erfund Transfers OUT | |
| | | | |
| | Surplus | (Deficit) for the year | |
| | Amount of fund | at beginning of year | |
| | Amount of fund at the end of yea | r (as Balance Sheet) | |
| | Number of members contrib | outing at end of vear | |

| Fund 8 | | Fund Account | |
|-------------|---|----------------------|---|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | | | |
| | Total other inc | come as specified | |
| | | Total Income | |
| | Inte | erfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | • | Total Expenditure | |
| | Interfe | und Transfers OUT | |
| | | - | |
| | Surplus (D | eficit) for the year | |
| | Amount of fund at | beginning of year | |
| | Amount of fund at the end of year (a | as Balance Sheet) | |
| | | - | |
| | Number of members contribut | ing at end of year | |

| Fund 9 Fund Ad | | | Fund Account |
|----------------|---|----------------------|--------------|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other inc | come as specified | |
| | | Total Income | |
| | Inte | erfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | | Total Expenditure | |
| | Interfe | und Transfers OUT | |
| | | ı | |
| | | eficit) for the year | |
| | Amount of fund at | beginning of year | |
| | Amount of fund at the end of year (| as Balance Sheet) | |
| | | Ī | |
| | Number of members contribut | ing at end of year | |

Political fund account

| | | (see notes 24 to 33) | £ | £ |
|----------------|--|--|--------------------------------|-------------------------|
| Political fur | nd account 1 To be cor | npleted by trade unions which maintain their | own political fund | |
| | Income | Members contributions and levies | | 220,234 |
| | | Investment income (as at page 12) | | · |
| | Other income (specify) | | | |
| | | | | |
| | | | | |
| | | Total oth | her income as specified | |
| | | | Total income | 220,234 |
| | | ion and Labour Relations (Consolidation) Act political funds exceeds £2,000 during the perion | | out in section (72) (1) |
| | | Expenditure A (as at page i) | | 73,071 |
| | | Expenditure B (as at page ii) | | |
| | | Expenditure C (as at page iii) | | 1,450 |
| | | Expenditure D (as at page iv) | | |
| | | Expenditure E (as at page v) | | 2,771 |
| | | Expenditure F (as at page vi) | | |
| | | Non-political expenditure (as at page vii) | | 95,236 |
| | | | Total expenditure | 172,528 |
| | | 5 | Surplus (deficit) for year | 47,706 |
| | | Amount of political fu | ınd at beginning of year | 760,769 |
| | | Amount of political fund at the end of y | ear (as <u>Balance Sheet</u>) | 808,475 |
| | | Number of members at end of year contribu | iting to the political fund | 25,385 |
| | Nu | umber of members at end of the year not contribu | iting to the political fund | 8,358 |
| Num | nber of members at end of year who ha | ave completed an exemption notice and do not contr | ribute to the political fund | |
| Political fund | account 2 To be completed by | trade unions which act as components of a c | entral trade union | |
| Income | Contributions and levies collected fro | om members on behalf of central political fund | | |
| | Funds received back from central po | olitical fund | | |
| | Other income (specify) | | | |
| | | | | |
| | | | | |
| | | | Total other income a | s specified |
| | | | To | otal income |
| Expenditure | | | | |
| | Expenditure under section 82 of the | Trade Union and Labour Relations | | |
| | (Consolidation) Act 1992 (specify) | | | |
| | , , , , , , | - | | |
| | Administration expenses in | connection with political objects(specify) | | |
| | Non-political expenditure | | | |
| | | | Total expenditure | |
| | | | Surplus (deficit) for year | |
| | | Amount held on behalf of trade union political | . , , , | |
| | | | emitted to central political | |
| | | Amount held on behalf of central po | · • | |
| | | Number of members at end of year contrib | outing to the political fund | |
| | | Number of members at end of the year not contrib | outing to the political fund | |
| Number of me | embers at end of year who have compl | eted an exemption notice and do not therefore contr | ribute to the political fund | |
| | , | , | 1 | |

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

Name of political party in relation to which money was expended

Total amount spent during the period £

The Labour Party

73,071

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

Name of political party to which payment was made

Total amount paid during the period

£

Total

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

| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
|--|--------------------------------------|--|-------|
| Local Election - Bridgewater North & Central | Labour | Leigh Redman | 250 |
| 6/5/2022 Re-Selection Election - Coventry South 12/10/2022 | Labour | Zara Sultana | 1,200 |
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| | | | |
| | | Total | 1,450 |

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 maintaince of any holder of political office | | |
|---|---|--|
| Name of office holder | £ | |
| | | |
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| Tota | | |

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 | £ |
|-----------------------------|-------|
| The Labour Party Conference | 2,771 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | 0.774 |
| Total | 2,771 |

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 pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

| to vote for a political party of carridate | | |
|--|---|--|
| Name of organisation or political party | £ | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | |

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 inform | ation is- | |
|--|---------------|------|
| (a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one | ie | £ |
| Salaries | | 44,6 |
| Employers NIC | | 1,0 |
| Local authority commission | | 8 |
| Local Governmant Association Conference | | 1,2 |
| Westminster Central Hall - FBU Pay Rally | | 43,8 |
| | | |
| Total exp | l enditure | 91,6 |
| (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 | | £ |
| Barking, Dagenham & Havering Trades Union Council | | 2 |
| Blackburn and District Tade Union Council | | |
| Blackpool, Fylde and Wyre Trades Union Council | | |
| Chorley and District Trades Council | | |
| Lancaster and Morecambe Trade Union Council | | |
| March Against Racism | | 2 |
| North East Lancashire Trades Union Council Preston and South Ribble Trades Council | | |
| STUC | | 1,5 |
| West Cheshire Trades Council | | 1,0 |
| Total exp | enditure | 2,1 |
| (c) the total amount of all other money expended | | £ |
| Cardiff Transformed | | |
| | | 3 |
| Iniquity (Camwedd) Wales TUC Cymru | | 5 |
| wales 100 Cymiu | | 6 |
| | | |
| | | |
| Total exp | enditure | 1,4 |

Total of all expenditures

95,236

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

(see notes 34 and 35)

| A | | £ |
|--|--------------------------|-----------|
| Administrative Expenses | | |
| Remuneration and expenses of staff | | 3,866,687 |
| Salaries and Wages included in above | 1,388,718 | |
| Auditors' fees | | 96,820 |
| Legal and Professional fees | | 504,447 |
| Occupancy costs | | 696,158 |
| Stationery, printing, postage, telephone, etc. | | |
| Expenses of Executive Committee (Head Office) | | 173,122 |
| Expenses of conferences | | 407,927 |
| Other administrative expenses (specify) | | |
| Firefighter | | 216,765 |
| Member representation | | 2,594,332 |
| Commissions and bank charges | | 6,207 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Other Outgoings | | |
| | | |
| | | |
| | | |
| Depresiation | | 200 024 |
| Depreciation | | 288,934 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Outgoings on land and buildings (specify) | | |
| | | |
| Other outgoings (specify) | | |
| ULF | | 8,060 |
| Lottery | | 286,772 |
| Defined benefit net interest cost | | 67,000 |
| | | , |
| Deficit on revaluation of investments | | 775,230 |
| | Total | |
| Charged to: | General Fund (Page 3) | |
| Ollaigeu to. | Accident and injury fund | |
| | Lottery fund | |
| | Union learning fund | |
| | Official learning fullu | 10,007 |
| | | |
| | | |
| | | |
| | | |
| | Total | 9,988,461 |
| | 10141 | 3,000,101 |

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

| Office held | Gross Salary | Employers N.I. contributions | | Benefits | | Total |
|-----------------------------|--------------|------------------------------------|--------------------------|-------------|------------|---------|
| | | | Pension Contributions | Other Benef | fits | |
| | | 0 | £ | Description | Value £ | 0 |
| | £ | £ | L | | Ĭ. | £ |
| General secretary | 78,648 | 10,145 | 15,264 | Car | 7,576 | 111,633 |
| Assistant general secretary | 81,788 | 10,633 | 14,405 | Car | 8,683 | 115,509 |
| National Officer | 69,723 | 8,835 | 9,692 | Travelcard | 5,188 | 93,438 |
| | | | | | | |
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Analysis of investment income (see notes 47 and 48)

| | (coo notes in and is) | |
|-----------------------------------|--------------------------|-----------------------|
| | Political Fund £ | Other Fund(s) £ |
| Don't from lond and buildings | | |
| Rent from land and buildings | | |
| Dividends (gross) from: | | |
| Equities (e.g. shares) | | 137,497 |
| Interest (gross) from: | | |
| Government securities (Gilts) | | |
| Mortgages | | |
| Local Authority Bonds | | |
| Bank and Building Societies | | 32,525 |
| | | |
| Other investment income (specify) | | |
| | | |
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| | | |
| | | |
| | | |
| | | 170,022 |
| | | 170,022 |
| | Total investment income | 170,022 |
| | Credited to: | |
| | General Fund (Page 3) | 170,022 |
| | Accident and injury fund | |
| | Lottery fund | |
| | Union learning fund | |
| | Official learning fund | |
| | | |
| | | |
| | | |
| | | |
| | Political Fund | |
| | | |
| | Total Investment Funds | 170,022 |

Balance sheet as at

31 December 2022

(see notes 49 to 52)

| 2,431,594 Fixed Assets (at page 14) | | (see notes 49 to 52) | | |
|--|---------------|---|----------------|------------|
| Investments (as per analysis on page 15) | Previous Year | | £ | £ |
| Investments (as per analysis on page 15) | 2,431,594 | Fixed Assets (at nage 14) | | 2,404,442 |
| Country Coun | , , | | | |
| 1,041,440 | 6 364 338 | | | 5 799 190 |
| Total Investments | | | | |
| Other Assets | 907,203 | • | | |
| Loans to other trade unions Sundry debtors Sundry debtors Sundry debtors Sundry debtors Sundry debtors Sundry debtors Stocks of goods Stocks of goods Others (specify) | | | | 0,040,030 |
| 1,030,865 Sundry debtors Cash at bank and in hand 1,000 that to be recovered Stocks of goods Others (specify) | | | | |
| Cash at bank and in hand Income tax to be recovered Slocks of goods | 1 020 065 | | | 074.057 |
| Income tax to be recovered Stocks of goods Others (specify) | | | | |
| Stocks of goods Others (specify) | 6,802,724 | | | 5,678,693 |
| Others (specify) | | | | |
| 7,833,589 17,536,726 Total of other assets Total assets 15,894,822 4,814,925 5,581,385 157,904 Cultion learning fund Union learning fund Union learning fund Trade creditors Sundry creditors Sundry creditors Sundry creditors Sundry creditors Sundry creditors E1,429,915 E3,943,000 Other liabilities Total assets 15,894,822 General fund (page 3) Accident and injury fund Union learning fund Union learning fund 145,654 808,475 808,475 839,041 94,424 2,211,261 271,000 | | | | |
| 17,536,726 4,814,925 4,814,925 5,581,385 Accident and injuny fund Lottery fund Union learning fund 760,769 Political Fund Account Liabilities Amount held on behalf of central trade union political fund 143,851 Trade creditors Sundry creditors 4,424,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | Others (specify) | | |
| 17,536,726 4,814,925 4,814,925 5,581,385 Accident and injuny fund Lottery fund Union learning fund 760,769 Political Fund Account Liabilities Amount held on behalf of central trade union political fund 143,851 Trade creditors Sundry creditors 4,424,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| 17,536,726 4,814,925 4,814,925 5,581,385 Accident and injuny fund Lottery fund Union learning fund 760,769 Political Fund Account Liabilities Amount held on behalf of central trade union political fund 143,851 Trade creditors Sundry creditors 4,424,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| 17,536,726 4,814,925 4,814,925 5,581,385 Accident and injuny fund Lottery fund Union learning fund 760,769 Political Fund Account Liabilities Amount held on behalf of central trade union political fund 143,851 Trade creditors Sundry creditors 4,424,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| 17,536,726 4,814,925 4,814,925 5,581,385 Accident and injuny fund Lottery fund Union learning fund 760,769 Political Fund Account Liabilities Amount held on behalf of central trade union political fund 143,851 Trade creditors Sundry creditors 4,424,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| 17,536,726 | 7.833.589 | Total of other assets | | 6.649.750 |
| 4,814,925 | | | Total assets | |
| 5,581,385 | | General fund (nage 3) | 101011 0.00010 | |
| 157,904 Lottery fund Union learning fund | | | | |
| ### Trade creditors ### Sundry creditors ### Accruals ### Accruals ### 2,211,261 ### 271,000 ### 271,0 | | | | |
| 760,769 Political Fund Account 808,475 Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors £1,429,915 Accruals £3,943,000 Other liabilities 271,000 | 157,904 | | | 145,054 |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | Union learning fund | | |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| Liabilities Amount held on behalf of central trade union political fund £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| Amount held on behalf of central trade union political fund £783,877 | 760,769 | Political Fund Account | | 808,475 |
| Amount held on behalf of central trade union political fund £783,877 | | | | |
| Amount held on behalf of central trade union political fund £783,877 | | | | |
| Amount held on behalf of central trade union political fund £783,877 | | | | |
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| Amount held on behalf of central trade union political fund £783,877 | | | | |
| Amount held on behalf of central trade union political fund £783,877 | | | | |
| Amount held on behalf of central trade union political fund £783,877 | | Lighilities | | |
| £783,877 Trade creditors 839,041 £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | Amount held on behalf of central trade union political fund | | |
| £64,951 Sundry creditors 94,424 £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | - I | | |
| £1,429,915 Accruals 2,211,261 £3,943,000 Other liabilities 271,000 | | | | |
| £3,943,000 Other liabilities 271,000 | | | | |
| | £1,429,915 | Accruals | | 2,211,261 |
| | | | | |
| | £3,943,000 | Other liabilities | | 271,000 |
| £6,221,743 Total liabilities 3 415 726 | | | | |
| £6,221,743 Total liabilities 3 415 726 | | | | |
| £6,221,743 Total liabilities 3 415 726 | | | | |
| £6,221,743 Total liabilities 3 415 726 | | | | |
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| £6,221,743 Total liabilities 3 415 726 | | | | |
| £6.221.743 Total liabilities 3 415 726 | | | | |
| | £6,221,743 | | | 3,415,726 |
| £17,536,726 Total assets 15,894,822 | £17,536,726 | | Total assets | 15,894,822 |
| | | | | |

Fixed assets account

(see notes 53 to 57)

| | Land and Freehold | Buildings Leasehold | Furniture and Equipment | Motor Vehicles | Not used for union business | Total |
|--|-------------------|------------------------|-------------------------------|-------------------|-----------------------------|-----------|
| | £ | £ | £ | £ | £ | £ |
| Cost or Valuation | | | | | | |
| At start of year | 3,201,523 | | 1,299,939 | 182,772 | | 4,684,234 |
| Additions | 128,293 | | 133,489 | | | 261,782 |
| Disposals | | | | -19,700 | | -19,700 |
| Revaluation/Transfers | | | | | | |
| At end of year | 3,329,816 | | 1,433,428 | 163,072 | | 4,926,316 |
| Accumulated Depreciation | | | | | | |
| At start of year | 1,338,225 | | 783,468 | 130,947 | | 2,252,640 |
| Charges for year | 69,391 | | 193,114 | 26,429 | | 288,934 |
| Disposals | | | | -19,700 | | -19,700 |
| Revaluation/Transfers | | | | | | |
| At end of year | 1,407,616 | | 976,582 | 137,676 | | 2,521,874 |
| | | | | | | |
| Net book value at end of year | 1,922,200 | | 456,846 | 25,396 | | 2,404,442 |
| | | | | | | |
| Net book value at end of previous year | 1,863,298 | | 516,471 | 51,825 | | 2,431,594 |

Analysis of investments (see notes 58 and 59)

| | (see notes 58 and 59) | | |
|----------|---|------------------------------------|---------------------|
| Quoted | | All Funds Except Political Funds £ | Political Fund £ |
| | Equities (e.g. Shares) | 2 | |
| | | 4,742,849 | |
| | Government Securities (Gilts) | | |
| | | | |
| | Other quoted securities (to be specified) | | |
| | Funds | 1,056,341 | |
| | Total quoted (as Balance Sheet) | 5,799,190 | |
| | Market Value of Quoted Investment | 5,799,190 | |
| Ungueted | Equition | | |
| Unquoted | Equities Unity Trust Bank | 1,040,910 | |
| | Other | 530 | |
| | Government Securities (Gilts) | | |
| | | | |
| | Mortgages | | |
| | | | |
| | Bank and Building Societies | | |
| | | | |
| | Other unquoted investments (to be specified) | | |
| | Loans repayable CRS London Ltd (co-op society) Peoples Press Printing Society Ltd (co-op society) | 3,000 35 20,000 -23,035 | |
| | Provision | 20,000 | |
| | Provision Total unquoted (as Balance Sheet) | 1,041,440 | |

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? If YES name the relevant companies: | | Yes | No X |
|--|---------|-----------------|--|
| Company name | | | nber (if not registered where registered) |
| | | | |
| | | | |
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| | | | |
| 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 c | of shareholders | |
| | | | |
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Summary sheet (see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|---|--|-------------------------|--------------------------|
| Income | | | |
| From Members | 9,931,065 | 220,234 | 10,151,299 |
| From Investments | 170,022 | | 170,022 |
| Other Income (including increases by revaluation of assets) | 3,989,194 | | 3,989,194 |
| Total Income | 14,090,281 | 220,234 | 14,310,515 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 12,973,874 | 172,528 | 13,146,402 |
| Funds at beginning of year (including reserves) Funds at end of year (including reserves) | 10,554,214 11,670,621 | 760,769 808,475 | 11,314,983 12,479,096 |
| Assets | | | |
| | Fixed Assets | | 2,404,442 |
| | Investment Assets | | 6,840,630 |
| | Other Assets | | 6,649,750 |
| | | Total Assets | 15,894,822 |
| Liabilities | | Total Liabilities | 3,415,726 |
| | | | |

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

| (see fibles 74 to 60) |
|---|
| Did the union hold any ballots in respect of industrial action during the return period? |
| If Yes How many ballots were held: |
| For each ballot held please complete the information below: |
| |
| Ballot 1 |
| 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 |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned 3 |
| 1-3 should total "Number of votes cas |
| 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 2 |
| 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 |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned |
| 1-3 should total "Number of votes cas |
| 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 at least 50% of the number of individuals |
| 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 3 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 |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned 3 |
| 1-3 should total "Number of votes cas |
| 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 & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

| 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 |
| Number of individuals answering "No" to the question |
| |
| 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 |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned³ |
| 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 |
| Number of individuals answering "No" to the question |
| 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 |
| Were the number of votes cast in the ballot at least 50% of the number of |
| 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 |
| |

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

B: engagement or non-engagement, or termination or suspension of employment or the duties of

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

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

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

Categories of Nature of Trade Dispute

D: matters of discipline;

employment, of one or more workers;

F: facilities for officials of trade unions;

G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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: В С D Ε G Α 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: С В D Ε G 2. Dates of the industrial action taken: 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: В С D Ε G 2. Dates of the industrial action taken: 3. Number of days of industrial action: 4. Nature of industrial action.

use a continuation page if necessary

P20

| Industrial Action 4 |
|---|
| 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| A |
| 2. Dates of the industrial action taken: |
| 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 |
| 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: |
| 2. Dates of the industrial action taken: 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: |
| |
| |
| 2. Dates of the industrial action taken: |
| 3. Number of days of industrial action: |
| 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 |
| 2. Dates of the industrial action taken: |
| 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 fi | nancial statements | |
|-----------------|--------------------|--|
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The Fire Brigades Union Notes to the Accounts For the year ended 31 December 2022

1 Accounting policies

(a) These accounts have been prepared in accordance with Financial Reporting Standard 102 ("FRS 102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. As a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

The financial statements have been prepared in sterling, which is the functional currency of the Union. The monetary amounts of these financial statements are rounded to the nearest pound. Income and expenditure is dealt with in the various fund accounts of the union.

(b) The obligation to prepare these financial statements on a going concern basis has been considered by reference to budgets, forecasts and projected cash flows, as well as potential opportunities in relation to the controlled realisation of assets owned by the Union if required.

The Union operates in a sector whose members are employees of public body funded organisations and, as such, membership levels were not affected by the pandemic. In 2022, the union was able to return to resume all its activities that they were able to conduct pre pandemic, and therefore was able to support its members throughout 2022, in particular during the pay dispute which led to an increase in Union membership in the final quarter of the year. The executive council therefore believe that the Union has sufficient working capital to enable it to continue as a going concern for the foreseeable future, being a period of at least 12 months from the date of signing these accounts.

(c) Fixed assets are initially recorded at cost. Depreciation is provided on all tangible fixed assets, except for freehold land, on a straight line basis, at rates estimated to write off the cost or valuation of each asset over its expected useful life.

The rates used are:

Buildings 2.50% Computer equipment 25%

Fixtures or fittings 10% or 20%

Motor vehicles 25%

No depreciation is provided on freehold land. Where no information is available as to the allocation of the original cost or valuation of property between land and buildings, best estimates of that allocation are used.

(d) Rental payments in respect of operating leases are charged to the general fund income and expenditure account in the period in which they are incurred. Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the useful economic lives of the assets. The finance charges are allocated over the period of the lease and are charged to the income and expenditure account.

The Fire Brigades Union Notes to the Accounts For the year ended 31 December 2022

1 Accounting policies (continued)

- (e) Investments are stated in the balance sheet on the following basis:
 - Quoted investments at fair value, which is determined by reference to the quoted market price at the year end date.
 - Unquoted investments at original cost or current value as determined by, either an independent third party or the latest external transaction price as approved by the board of the bank (Unity Trust Bank).

Provision is made against investments where there is a permanent impairment in value. Income from the investments is recognised when the monies are received. Movements in the fair value of investments are included in the Statement of Comprehensive Income.

- (f) Contributions include those amounts receivable from members in respect of the year. Amounts due to be received at the balance sheet date, either by direct debit or from fire brigades who offer a payroll deduction scheme on behalf of the union, are included within Trade debtors.
- (g) Members can elect to become a member of the Accident and injury fund (AIF). AIF contributions are recognised on an accrual basis in accordance with union rules. Provisions for expenditure are included in the financial statements when there is certainty that a future payment will be made as at the balance sheet date.
- (h) All union learning fund grant income is recognised as and when the union has entitled to the monies as specified through our grant contracts.
- (i) Lottery income and expenditure are recognised on an accrual basis and the funds carried forward will be spent on good causes as determined by the lottery distribution panel.
- (j) Members' legal expenses are charged in these accounts net of reimbursements obtained in respect of certain cases, on an invoiced basis. No provision is made for outstanding legal costs not invoiced, or for reimbursements not received at the balance sheet date. All other income and expenditure is accounted for on an accruals basis.
- (k) Provisions for future expenditure are included in the accounts, only where the union has a present obligation to meet such expenditure.
- (I) Provision is only made for material corporation tax on investment income and capital gains arising in the year after relief given for provident benefits paid.
- (m) Value added tax (VAT) is only partially recoverable. The recoverable element is shown separately in the income statement. All expenditure is shown inclusive of VAT where applicable.
- (n) Corporation tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investments over expenditure on the provident benefits and reinvested chargeable gains for the year.

Provident benefits comprise of payments as set out in the rules of the Union, which relate to death benefit and legal assistance, and a proportion of the costs of administrating the Union in relation to those benefits.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income. Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure account.

The Fire Brigades Union Notes to the Accounts For the year ended 31 December 2022

1 Accounting policies (continued)

Where the proceeds are not fully invested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

(o) Financial assets are recognised in the Union's balance sheet when the Union becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets, other than those held at fair value through the income and expenditure account, are assessed for indicators of impairment at each reporting end date.

- (p) Basic financial liabilities, including trade and other payables, are initially recognised at the transaction price unless the arrangement constitutes a financing transaction.
- (q) The transactions of the regions during the period are included in these accounts as are the net assets held directly by them at the balance sheet date.
- (r) The union's pension schemes are defined benefit schemes.

The amounts charged to the income and expenditure account are the current service costs. Remeasurement comprising of actuarial gains and losses and the return on scheme assets are recognised immediately in other comprehensive income.

The assets of the schemes are held separately from those of the union in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and a discounted rate equivalent to the current rate of return on high quality corporate bonds of equivalent currency and term to the scheme liabilities.

1 Accounting policies (continued)

- (s) The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are as follows:
 - Investments quoted investments are disclosed at market value at the Statement of Financial Position
 date. Unquoted investments are disclosed at their original cost or current value as determined by,
 either an independent third party or the latest external transaction price as approved by the board of the
 bank (Unity Trust Bank).
 - Defined benefit pension scheme the cost of each of the defined benefit pension schemes is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 12.

Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. In preparing these financial statements, the union has made the following judgements:

 Under HMRC rules affecting the taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability.
 Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly, in the opinion of the management, the revaluation of properties and investments does not give rise to a corporation tax liability.

Accounting policies

(see notes 84 and 85)

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: | M. Wak | Chairman's Signature: | 1211/1/4 W |
|---------------------------|----------------------------------|--------------------------|---|
| | 1 1. 0 | | (or other official whose position should be stated) |
| Name: | Matthew Wrack, General Secretary | Name: | Ian Murray, President |
| Date: | 31 May 2023 | Date: | 31 May 2023 |

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

| 1992 A | rn give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the tand notes 92 and 93) |
|--------|--|
| Please | explain in your report overleaf or attached. |
| | |
| | |
| | |
| | |
| | the auditors or auditor of the opinion that the union has complied with section 28 of the ction and has: |
| a. ke | ept proper accounting records with respect to its transactions and its assets and liabilities; and |
| | stablished and maintained a satisfactory system of control of its accounting records, its cash hold 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. You | 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. |
| | been prepared in accordance with the requirements of the sections 28, 32 of the Trade Union and Labour Relations (consolidation) Act 1992. |

For the year ended 31 December 2022

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| 2 Benefits | ~ | ~ |
| Legal fees | 1,164,729 | 907,549 |
| Education | 311,431 | 18,557 |
| Accident and injury claims | 1,345,228 | 917,454 |
| | 2,821,388 | 1,843,560 |
| | | |
| 3 Costs of staff and lay officials | | |
| Salaries and national insurance contributions | 1,586,334 | 1,604,242 |
| Pension contributions | 876,105 | 953,116 |
| FRS102 pension scheme adjustment (note 13) | (215,000) | (337,000) |
| Officials' allowance | 581,853 | 563,904 |
| PAYE agreement | 4,944 | 6,892 |
| Trade union leave | 1,078,137 | 927,386 |
| | 3,912,373 | 3,718,540 |
| 4 Member representation | | |
| Travel | 226,651 | 39,999 |
| Mileage | 183,240 | 118,457 |
| Hotels | 218,896 | 52,409 |
| Subsistence and evening meals | 208,871 | 112,470 |
| Motor expenses | 6,782 | 4,001 |
| Other organising expenses | 11,438 | 9,429 |
| Reports, journals and subscriptions | 84,849 | 78,719 |
| Ballot expenses | 127,932 | 35,874 |
| Donations | 60,939 | 86,617 |
| Goods for presentations and campaigning | 172,602 | 81,927 |
| Communications | 597,435 | 409,491 |
| Computer support | 689,146 | 363,817 |
| Printing and stationery | 180,383 | 138,619 |
| Advertising | 10,035 | 6,061 |
| | 2,779,199 | 1,537,890 |
| 5 Premises | | |
| Repairs and renewals | 76,315 | 36,029 |
| Office expenses | 583,212 | 552,717 |
| Insurance | 36,631 | 34,815 |
| | 696,158 | 623,561 |
| | <u> </u> | <u> </u> |
| 6 Other expenditure | | |
| Bank charges and interest payable | 2,629 | 14,084 |
| Audit, pension audit and accountancy | 96,820 | 59,400 |
| Professional fees | 504,819 | 622,683 |
| | 604,268 | 696,167 |
| | | |

For the year ended 31 December 2022

7 Taxation

Current Tax

The union is subject to UK corporation tax on its results. In the year to 31 December 2022, there were sufficient provident benefits available to reduce the annual charge to \$\Delta \text{iil}\$ (2021: \$\Delta \text{iil}\$).

Deferred tax

The union is also aware that additional corporation tax could be due if it were to dispose of all of the assets in its investment portfolio in any one particular year. However, as at 31 December 2022 there were sufficient provident benefits available to mitigate any potential tax due, hence no provision has been made in the year to 31 December 2022 for deferred tax.

| | Land & buildings | | | Total |
|---------------------|------------------|-----------|----------|-----------|
| | £ | | | £ |
| 8 Fixed assets | | | | |
| Cost | | | | |
| 1 January 2022 | 3,201,523 | 1,299,939 | 182,772 | 4,684,234 |
| Additions | 128,293 | 133,489 | _ | 261,782 |
| Disposals | - | _ | (19,700) | (19,700) |
| 31 December 2022 | 3,329,816 | 1,433,428 | 163,072 | 4,926,316 |
| Depreciation | | | | |
| 1 January 2022 | 1,338,225 | 783,468 | 130,947 | 2,252,640 |
| Charge for the year | 69,391 | 193,114 | 26,429 | 288,934 |
| Disposals | - | _ | (19,700) | (19,700) |
| 31 December 2022 | 1,407,616 | 976,582 | 137,676 | 2,521,874 |
| Net book value | | | | |
| 31 December 2022 | 1,922,200 | 456,846 | 25,396 | 2,404,442 |
| Net book value | | | | |
| 31 December 2021 | 1,863,298 | 516,471 | 51,825 | 2,431,594 |

For the year ended 31 December 2022

| | 2022 £ | 2021 £ |
|--|-------------|-----------|
| 9 Investments | ~ | ~ |
| Quoted investments and unit trusts (note 9a) | 5,799,190 | 6,364,338 |
| Unquoted equities (note 9b) | 1,041,440 | 907,205 |
| Fair value of total investments | 6,840,630 | 7,271,543 |
| a) Quoted equities and unit trusts | 2022 £ | 2021 £ |
| Market value at 1 January 2022 | 6,364,338 | 5,874,667 |
| Additions | 1,471,282 | 597,717 |
| Disposal proceeds | (1,261,200) | (646,533) |
| Change in fair value of investments | | |
| Realised (deficit)/surplus on sale of investments | (2,403) | 29,867 |
| (Deficit)/Surplus on revaluation of financial assets to fair value | (772,827) | 508,620 |
| Market value at 31 December 2022 | 5,799,190 | 6,364,338 |
| Historical cost at 31 December 2022 | 5,007,775 | 4,977,706 |

All investments related to quoted investments on readily accessible markets, primarily the London Stock Exchange. Investments are carried at fair value, being the market value at the year end. Asset sales and purchases are recognised at their transaction value. The main investment risk lies in the combination of uncertain investment markets and volatility in yield. The union manages these risks by retaining expert advisors.

| b) Unquoted equities | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Market value at 1 January 2022 | 907,205 | 791,810 |
| Surplus on revaluation of financial assets to fair value | 134,235 | 115,395 |
| | | |
| Market value at 31 December 2022 | 1,041,440 | 907,205 |
| | | |
| Historical cost at 31 December 2022 | 240,530 | 240,530 |

Unquoted shares held by the union at the year end are broken down as follows: 240,000 Unity Trust plc "A" ordinary shares 530 Labour Education, Rec. and Holiday Homes Ltd shares held at cost of $\mathfrak{L}1$ /share No provision for permanent impairment in value of investments is considered necessary.

For the year ended 31 December 2022

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| 10 Long-term loans | ~ | ~ |
| Loans – co-op societies CRS London Ltd | 35 | 35 |
| People's Press Printing Society Ltd. | 20,000 | 20,000 |
| Loans | | |
| Scottish TUC | 3,000 | 3,000 |
| Provision | (23,035) | (23,035) |
| | | _ |
| | | |
| | 2022 £ | 2021 £ |
| 11 Debtors | | |
| Membership debtors | 659,433 | 710,289 |
| Other debtors | 8,893 | 3,239 |
| Prepayments | 302,731 | 317,337 |
| | 971,057 | 1,030,865 |
| | | |
| | 2022 £ | 2021 £ |
| 12 Current liabilities | | |
| Trade creditors | 839,041 | 783,877 |
| Other creditors | 94,424 | 64,951 |
| Accruals | 2,211,261 | 1,429,915 |
| | 3,144,726 | 2,278,743 |

For the year ended 31 December 2022

13 Defined benefit pension fund

The union operates two defined benefit pension schemes in the United Kingdom.

- 1. FBU Pension Scheme.
- 2. The Fire Brigades Union Retirement and Death Benefits Scheme.

| | 2022 £'000 | 2021 £'000 |
|---|---------------|---------------|
| 1. FBU Pension Scheme | | |
| Opening balance | (3,688) | (4,936) |
| Current service cost | (351) | (461) |
| Administration expenses | (154) | (87) |
| Contributions by the union | 422 | 1,038 |
| Total service cost | (83) | 490 |
| Net interest cost | (67) | (61) |
| Actuarial gain | 3,532 | 819 |
| Closing balance | (306) | (3,688) |
| 2. The Fire Brigades Union Retirement and Death Benefits Scheme | | |
| Opening balance | (055) | (005) |
| Current service cost | (255) | (325) |
| | (115) | (138) |
| Administration expenses | (15) | (15) |
| Contributions by the union | 430 | |
| Total service cost | 300 | (153) |
| Net interest credit | (2) | (6) |
| Actuarial (loss)/gain | (8) | 229 |
| Closing balance | 35 | (255) |
| Both schemes | | |
| Opening balance | (3,943) | (5,261) |
| Current service cost | (466) | (599) |
| Administration expenses | (169) | (102) |
| Contributions by the union | 852 | 1,038 |
| Total service cost | 217 | 337 |
| Net interest cost | (69) | (67) |
| Actuarial gain | 3,524 | 1,048 |
| Closing balance | (271) | (3,943) |

For the year ended 31 December 2022

13 Defined benefit pension fund (continued)

1. FBU Pension Scheme

The major assumptions used by the actuary for the FBU Pension Scheme.

| | | At 31.12.2022 | At 31.12.2021 |
|--|----------------|------------------|------------------|
| Rate of increase in salaries | | 2.8% | 2.9% |
| Rate of increase for deferred pensioners | | 2.8%/2.5% | 2.9%/2.5% |
| Discount rate | | 4.7% | 1.8% |
| Rate of increase of pensions in payment | RPI increasing | 3.2% max 5% | 3.3% max 5% |
| | CPI increasing | 2.8% | 2.9% |

The mortality assumptions are in accordance with the S3PA CMI 2021 (1.25%).

The assets in the scheme and the expected rate of return for the FBU Pension Scheme.

| | % of total Scheme assets | Value at 31.12.2022 £'000 | % of total Scheme assets | Value at 31.12.2021 £'000 |
|------------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------|
| Cash | 1% | 51 | 3% | 248 |
| Annuities | 33% | 2,511 | 37% | 3,377 |
| Cash accumulation policy | 10% | 774 | 8% | 752 |
| Funds | 56% | 4,307 | 52% | 4,721 |
| Total market value of assets | | 7,643 | | 9,098 |

2. The Fire Brigades Union Retirement and Death Benefit Scheme

The major assumptions used by the actuary for The Fire Brigades Union Retirement and Death Benefits Scheme.

| | At 31.12.2022 | At 31.12.2021 |
|--|------------------|------------------|
| Rate of increase in salaries | 1.5% | 1.5% |
| Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less | 2.7% | 2.7% |
| Allowance for pension in payment increases of RPI or 5% if less | 3.3% | 3.3% |
| Allowance for pension in payment increases of CPI or 5% if less | 2.6% | 2.6% |
| Discount rate | 5.0% | 1.8% |
| Inflation rate (RPI) | 3.3% | 3.5% |
| Inflation rate (CPI) | 2.5% | 2.7% |

The mortality assumptions are in accordance with S2PA CMI 2021 (1.25%).

The assets in the scheme and the expected rate of return for The Fire Brigades Union Retirement and Death Benefits Scheme.

For the year ended 31 December 2022

13 Defined benefit pension fund (continued)

| | | | % of total Scheme assets | Value at 31.12.2022 £'000 | % of total Scheme assets | Value at 31.12.2021 |
|---|------------------|------------------|--------------------------------|---------------------------|--------------------------------|---------------------|
| With profits fund | | | 88% | 5,848 | 52% | 5,204 |
| Secured annuities | | | 52 % | 3,424 | 48% | 4,713 |
| less: changes in asset ceiling | | | -40% | (2,658) | _ | |
| Total market value of assets | | | | 6,614 | | 9,917 |
| The amounts recognised in the statem | ent of financial | position are | as follows: | | | |
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | FBU pension | FBU RDB | Total | FBU pension | FBU RDB | Total |
| | scheme £'000 | scheme* £'000 | £'000 | scheme £'000 | scheme* £'000 | £'000 |
| | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 |
| Present value of defined benefit | (7.040) | (0.570) | (4.4.500) | (40.700) | (10.170) | (00.050) |
| obligation Fair value of scheme assets | (7,949) 7,643 | (6,579) 6,614 | (14,528) 14,257 | (12,786) | (10,172) | (22,958) |
| Net (liability)/asset recognised | (306) | 35 | (271) | 9,098 (3,688) | 9,917 (255) | 19,015 (3,943) |
| The amounts recognised in the income Service costs | e and expendit | ure account a | are as follows 466 | : 461 | 138 | 599 |
| Administration expenses | 154 | 15 | 169 | 87 | 15 | 102 |
| Net interest charge | 67 | 2 | 69 | 61 | 6 | 67 |
| Total recognised | 572 | 132 | 704 | 609 | 159 | 768 |
| Actual (loss)/return on scheme assets | (1,567) | (3,496) | (5,063) | 303 | 76 | 379 |
| The amounts recognised in other comp | orehensive inco | ome: | | | | |
| Actuarial gains | 5,264 | 3,563 | 8,827 | 625 | 223 | 848 |
| Return on (loss)/assets (excluding net interest income) | (1,732) | (3,676) | (5,408) | 194 | (64) | 130 |
| Experience gains arising on the plan liabilities | _ | 105 | 105 | _ | 70 | 70 |
| Total recognised | 3,532 | (8) | 3,524 | 819 | 229 | 1,048 |
| | - | | <u> </u> | | | |

^{*} The Fire Brigades Union Retirement and Death Benefits Scheme

For the year ended 31 December 2022

13 Defined benefit pension fund (continued)

Reconciliation of opening and closing balances of the present value of scheme liabilities:

| | 2022 FBU pension scheme £'000 | 2022 FBU RDB scheme* £'000 | 2022 Total £'000 | 2021 FBU pension scheme £'000 | 2021 FBU RDB scheme* £'000 | 2021 Total £'000 |
|--------------------------------------|---|--|------------------------|---|--|------------------------|
| Scheme liabilities at 1 January | 12,786 | 10,172 | 22,958 | 12,972 | 10,487 | 23,459 |
| Current service cost | 351 | 115 | 466 | 461 | 138 | 599 |
| Interest cost | 232 | 182 | 414 | 170 | 146 | 316 |
| Contributions by scheme participants | 37 | 23 | 60 | 43 | _ | 43 |
| Actuarial gain | (5,264) | (3,668) | (8,932) | (625) | (293) | (918) |
| Benefits paid | (193) | (245) | (438) | (235) | (306) | (541) |
| Scheme liabilities at 31 December | 7,949 | 6,579 | 14,528 | 12,786 | 10,172 | 22,958 |

Reconciliation of opening and closing balances of the fair value of scheme assets

| Fair value of scheme assets at 1 January | 9,098 | 9,917 | 19,015 | 8,036 | 10,162 | 18,198 |
|--|---------|---------|---------|-------|--------|--------|
| Interest income | 165 | 180 | 345 | 109 | 140 | 249 |
| Expenses | (154) | (15) | (169) | (87) | (15) | (102) |
| Actuarial (loss)/gain | (1,732) | (3,676) | (5,408) | 194 | (64) | 130 |
| Contributions by employer | 422 | 430 | 852 | 1,038 | _ | 1,038 |
| Contributons by scheme participants | 37 | 23 | 60 | 43 | _ | 43 |
| Benefits paid | (193) | (245) | (438) | (235) | (306) | (541) |
| Scheme assets at 31 December | 7,643 | 6,614 | 14,257 | 9,098 | 9,917 | 19,015 |

^{*} The Fire Brigades Union Retirement and Death Benefits Scheme

For the year ended 31 December 2022

13 Defined benefit pension fund (continued)

FBU Pension Scheme

The most recently completed actuarial valuation of the scheme as at 30 June 2019 showed a scheme funding deficit of $\mathfrak{L}1,842,000$. The union agreed to pay annual contributions of 23.1% of members' pensionable salaries, less the amount contributed by active members of the scheme each year. In respect of the deficit in the Scheme as at 30 June 2019, the union has agreed to pay £128,000 a year for 16 years and 9 months. In addition, the union will pay £114,000 per annum to cover administration expenses and premiums for death in service lump sums associated with the Scheme. This excludes the levies payable to the Pension Protection Fund (PPF) which the union pays directly. The union expects to pay around £492,000 to the Scheme during the accounting year beginning 1 January 2023.

The Fire Brigades Union Retirement and Death Benefits Scheme

The most recently completed actuarial valuation as at 31 October 2020 showed a scheme funding deficit of £787,000 and the union had agreed with the trustees that it will pay 77.8% of pensionable earnings in respect of the cost of accruing benefits. This includes an allowance to cover standard administration and management fees that are deducted annually from the scheme's assets. In addition, the union paid amounts into the scheme equal to the levy payments made by the scheme to the Pension Protection Fund. Insurance premiums for death in service benefits and any fees other than standard policy charges are also payable in addition as and when they are due. Given that this scheme has merged with the FBU Pension Scheme on 24th March 2023, the scheme funding deficit will be addressed within the merged scheme and no further payments are being made to this scheme. The member contributions were payable in addition at a rate of 15% of pensionable salary.

14 Taxation

The union is not liable to tax on income from its members. Taxation is payable to the extent that investment income and capital gains exceeded allowable provident benefits.

15 Capital commitments

As at 31 December 2022 the union capital commitments totalling £Nil (2021 - £118,569) in relation to office refit costs.

16 Operating leases

As at 31 December 2022 the union has future commitments under non-cancellable operational leases as follows: Operating leases relating to land and buildings amounted to £69,120 (2021 - £Nil) and operating leases relating to other activities amounted to £416,195 (2021 - £355,113).

| | 2022 £ | 2021 £ |
|----------------------------|-----------|-----------|
| Within one year | 199,678 | 207,054 |
| Between two and five years | 285,637 | 148,059 |
| Total | 485,315 | 355,113 |

17 Key management personnel

Key management and personnel compensation of £426,059 (2021 – £527,531) was paid in the year, comprising salary, benefits in kind, employer national insurance contributions, employer pension contributions and allowances. See analysis of officials' salaries and benefits for a further breakdown of key management personnel compensation.

For the year ended 31 December 2022

18 Lottery

| | 2022 £ | 2021 £ |
|--------------------------------|-----------|-----------|
| Income | 274,522 | 275,516 |
| Expenditure | | |
| Prizes and administration | 133,085 | 134,422 |
| Good causes | 153,687 | 75,301 |
| | 286,772 | 209,723 |
| (Deficit)/Surplus for the year | (12,250) | 65,793 |
| Funds at beginning of the year | 157,904 | 92,111 |
| Funds at the end of the year | 145,654 | 157,904 |

The surplus carried forward funds are to be spent on good causes.

| G(| ood causes | | |
|----|----------------------------------|--|--------|
| | University of Central Lancashire | Research - Grenfell Firefighters: Contaminants Project | 55,000 |
| | University of Central Lancashire | Research Firefighters and Cancers – Time for a Change | 50,000 |
| | Consultancy fees | Research - Grenfell | 14,475 |
| | DECON Materials and Interviews | Research | 5,220 |
| | Donation | Widow | 10,530 |
| | Donation | Memorial Garden - Kensington - Josep Talens-Garcia | 400 |
| | Red plaque | Development of Website | 3,414 |
| | Photography | Firefighters Memorial Service 4th September 2022 Church of Holy Sepulchre, London | 324 |
| | Printing | Making a Difference Leaflet | 180 |
| | Red plaque | Repairs to Existing Plaques | 284 |
| | Mini red plaque | Stephen Maynard and Sptephen Neil | 64 |
| | Red plaque | Frederick Willoughby | 547 |
| | Red plaque | John Ogden | 779 |
| | Mini red plaque | Alan Bannon and James Shears | 58 |
| | Mini red plaque | Jeff Naylor | 132 |
| | Red plaque | Eddie Goodman | 547 |
| | Red plaque | John Johnson Hunt | 777 |
| | Red plaque | Anthony Jackson | 547 |
| | Red plaque | Leonard McCartney and Lexi Wylie | 576 |
| | Red plaque | Joseph Calderwood and Stanley McIntosh | 622 |
| | Mini red plaque | John Noble | 25 |
| | Mini red plaque | Ewan Williamson | 25 |
| | Mini red plaque | James Mair | 25 |
| | Red plaque | Colin Townsley | 941 |
| | Red plaque | Malcolm Kirton | 860 |
| | | | |

Auditor's report (continued)

| See Attached Audit Report and Notes to the Accou | | |
|--|-------------------------|--|
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| Signature(s) of auditor or auditors: | 144.0 ((0) | |
| | Hayoweinty & UP | |
| <u> </u> | | |
| Name(s): | Haysmacintyre LLP | |
| <u></u> | Registered Auditor | |
| Profession(s) or Calling(s): | Registered Additor | |
| <u></u> | 10.0 | |
| <u> </u> | 10 Queen Street Place | |
| <u> </u> | London | |
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| <u> </u> | | |
| | EC4R 1AG | |
| <u> </u> | 31/05/2023 | |
| Contact name for inquiries and | Tom Brain 020 7969 5670 | |
| 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.

M2 ACCOUNTS AND FINANCIAL STATEMENTS

STATEMENT OF THE EXECUTIVE COUNCIL'S RESPONSIBILITIES

The legislation relating to trade unions requires the union to submit a return for each calendar year to the Certification Officer for Trade Unions and Employers' Associations. This return contains accounts, which must give a true and fair view of the state of affairs of the union at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer for Trade Unions and Employers' Associations.

The requirement to prepare financial statements that give a true and fair view is the responsibility of the executive council. The executive council is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102. In doing so, the executive council is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements.
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

The executive council is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). It is also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The union is also responsible for the maintenance and integrity of the corporate and financial information included on the union's website. Legislation in the UK governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

INDEPENDENT AUDITOR'S REPORT TO THE FIRE BRIGADES UNION

OPINION

We have audited the financial statements of the Fire Brigades Union for the year ended 31 December 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes, 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 Union's affairs as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

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 Auditor's

responsibilities for the audit of the financial statements section of our report. We are independent of the union 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 executive council'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 union'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 council with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The executive council are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

We have nothing to report in respect of the following matters in relation to which the regulations require us to report to you if, in our opinion:

- proper accounting records have not been maintained by the union; or
- a satisfactory system of financial control has not been maintained by union; or
- the union's financial statements are not in agreement with the accounting records and returns.

RESPECTIVE RESPONSIBILITIES OF THE UNION'S EXECUTIVE COUNCIL AND AUDITORS

As described on page 101 the executive council are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK & Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standard for Auditors.

AUDITOR'S 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 an auditor's report 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:

Based on our understanding of the union and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Trade Union legislation, data protection regulations and employment law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Trade Union and Labour Relations (Consolidation) Act 1992 and corporation tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journal entries in respect of revenue recognition. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of noncompliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the members of the union, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended). Our audit work has been undertaken so that we might state to the members of the union those matters we are required to state to them in an independent auditor's 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 members of the union as a body, for our audit work, for this report, or for the opinion we have formed.

Haysmacintyre LLP

Chartered Accountants Registered Auditors

10 Queen Street Place, London EC4R 1AG

Hayonemity & UP

Date: 14 April 2023

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?

Yes

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

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

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

Yes

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 | Che office |
|-----------------------------------|---|
| Name | Anne Hock |
| Address | Popularis Ltd, Nutsey Lane, Totton, Southampton, SO40 3RL |
| Date | 31/05/2023 |
| Contact name and telephone number | Anne Hock 07764194176 |

Membership audit certificate

Section two

| For a trade union with no audit relates. | more than 10,000 members at the end of the reporting period preceding the one to which this |
|--|---|
| its duty to compile | knowledge and belief has the trade union during this reporting period complied with and maintain a register of the names and addresses of it members and secured, so practicable, that the entries in the register are accurate and up-to-date? |
| Yes / No | |
| If "No" Please expl | ain below: |
| | |
| | |
| | |
| | |
| | |
| Signature | |
| Name | |
| Office held | |
| Date | |