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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

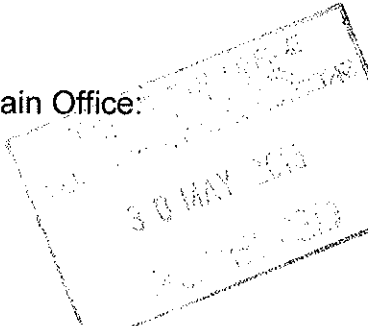
ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:



Website address (if available)

Has the address changed during the year to which the return relates?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)
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General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

E-mail:

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

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	36936	1625			38561
FEMALE	2635	74			2709
TOTAL	39571	1699			A 41270

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

0
41270

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

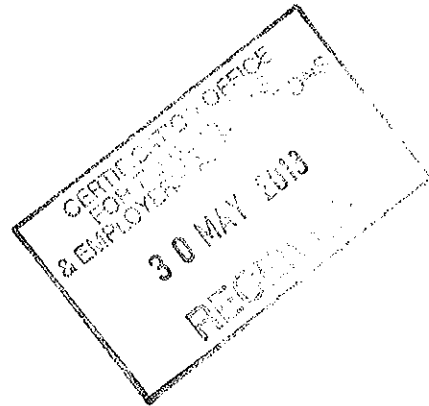
If yes, state the number of affiliated unions:

and names:

Fire Brigades Union

List of Officers in Post as at 31 December 2012

M. Wrack	General Secretary
A. Dark	Assistant General Secretary
P. Woolstenholmes	National Officer
J. McGhee	National Officer
S. Starbuck	National Officer
D. Green	National Officer



GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		9,669,107
From Members: Other income from members (specify)		
 Total other income from members		
Total of all income from members		9,669,107
Investment income (as at page 12)		43,564
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	38,847	
Total of other income (as at page 4)		38,847
		TOTAL INCOME
		9,751,518
EXPENDITURE		
Benefits to members (as at page 5)		568,517
Administrative expenses (as at page 10)		7,142,109
Federation and other bodies (specify)		
TUC	113,329	
Other	49,078	
Total expenditure Federation and other bodies		162,407
Taxation		
	TOTAL EXPENDITURE	7,873,033
Surplus (deficit) for year		1,878,485
Amount of general fund at beginning of year		(1,850,729)
Amount of general fund at end of year		27,756

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Sale of Publications & Merchandise	2,581	
Other Income	11,600	
Commission Received	16,274	
VAT Recoverable	8,392	
TOTAL OTHER INCOME		38,847
TOTAL OF ALL OTHER INCOME		38,847

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services Education	202,563
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify) Legal Fees	365,954
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	568,517

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Accident & Injury Fund	£	£
Income			
	From members		1,570,906
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	1,570,906
Expenditure			
	Benefits to members		1,208,337
	Administrative expenses and other expenditure (as at page 10)		199,301
		Total Expenditure	1,407,638
		Surplus (Deficit) for the year	163,268
		Amount of fund at beginning of year	4,636,298
		Amount of fund at the end of year (as Balance Sheet)	4,799,566
		Number of members contributing at end of year	39,776

FUND 3		Fund Account	
Name:	Union Learning Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Grants	879,950	
		Total other income as specified	879,950
		Total Income	879,950
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		879,950
		Total Expenditure	879,950
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	0
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	0

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

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

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		276,072
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		276,072
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		294,653
	Non-political expenditure		
	Total expenditure		294,653
	Surplus (deficit) for year		(18,581)
	Amount of political fund at beginning of year		1,273,050
	Amount of political fund at the end of year (as Balance Sheet)		1,254,469
	Number of members at end of year contributing to the political fund		33,343
	Number of members at end of the year not contributing to the political fund		7,927
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		6,867

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		2,243,257
Salaries and Wages included in above	£1,447,845	
Auditors' fees		47,700
Legal and Professional fees		257,601
Occupancy costs		608,157
Stationery, printing, postage, telephone, etc.		977,761
Expenses of Executive Committee (Head Office)		1,007,745
Expenses of conferences		179,047
Other administrative expenses (specify)		
Firefighter		232,480
Commissions, Reports, Journals & Goods for Presentation		278,940
Organisation		2,272,835
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation, Profit on Disposal of fixed Assets / Investments		274,096
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
ULF/Actuarial Gain/Donations/Advertising/Bank Charges		(158,259)
Total		8,221,360
Charged to:		
General Fund (Page 3)		7,142,109
Fund (Account 2)		199,301
Fund (Account 3)		879,950
Fund (Account)		
Fund (Account)		
Total		8,221,360

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	70,030	8,669	41,037	Car	5,184	124,920
Assistant General Secretary	66,061	8,131	38,712	Car & Fuel	9,431	122,335
National Officer	60,982	7,490	35,736	Car & Fuel	10,958	115,166
National Officer	60,982	7,425	35,736	Car, Fuel & Loan	13,210	117,353
National Officer	60,982	7,408	35,736	Car & Fuel	7,994	112,120
National Officer	60,982	7,466	35,736	Car	3,935	108,119

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			43,564
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	43,564
Credited to:			
		General Fund (Page 3)	43,564
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	43,564

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
2,910,518	Fixed Assets (at page 14)		2,820,971
	Investments (as per analysis on page 15)		
684,378	Quoted (Market value £ 766,970)	682,145	
240,530	Unquoted	240,530	
924,908	Total Investments		922,675
	Other Assets		
382,181	Long Term Loans		361,161
810,829	Debtors		792,039
2,186,072	Cash at bank and in hand		3,332,264
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
3,379,082	Total of other assets		4,485,464
7,214,508	TOTAL ASSETS		8,229,110
(1,850,729)	Fund (Account 1)		27,756
4,636,298	Fund (Account 2)		4,799,566
	Fund (Account)		
	Superannuation Fund (Account)		
1,273,050	Political Fund (Account 1)		1,254,469
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
340,650	Trade Creditors		318,525
53,195	Hire Purchase		26,598
155,225	Sundry creditors		300,626
813,221	Accrued expenses		1,033,570
26,598	Non Current Liabilities		0
1,767,000	Pension Liabilities		468,000
3,155,889	TOTAL LIABILITIES		2,147,319
4,058,619	TOTAL ASSETS		6,081,791

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	2,618,060	748,045	867,144	188,128		4,421,377
Additions	84,688		74,460	39,400		198,548
Disposals				(35,439)		(35,439)
Revaluation/Transfers						
At end of year	2,702,748	748,045	941,604	192,089		4,584,486
Accumulated Depreciation						
At start of year	736,201	129,295	503,804	141,559		1,510,859
Charges for year	49,899	18,701	189,405	25,646		283,651
Disposals				(30,995)		(30,995)
Revaluation/Transfers						
At end of year	786,100	147,996	693,209	136,210		1,763,515
Net book value at end of year						
	1,916,648	600,049	248,395	55,879		2,820,971
Net book value at end of previous year	1,881,859	618,750	363,340	46,569		2,910,518

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Newton Investment Management	682,145	
TOTAL QUOTED (as Balance Sheet)	682,145	
Market Value of Quoted Investment	766,970	
UNQUOTED		
Equities		
Unity Trust	240,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Labour Education	530	
TOTAL UNQUOTED (as Balance Sheet)	240,530	
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	11,240,013	276,072	11,516,085
From Investments	43,564		43,564
Other Income (including increases by revaluation of assets)	918,797		918,797
Total Income	12,202,374	276,072	12,478,446
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	10,160,621	294,653	10,455,274
Funds at beginning of year (including reserves)	2,785,569	1,273,050	4,058,619
Funds at end of year (including reserves)	4,827,322	1,254,469	6,081,791
ASSETS			
Fixed Assets			2,820,971
Investment Assets			922,675
Other Assets			4,485,464
		Total Assets	8,229,110
LIABILITIES		Total Liabilities	2,147,319
NET ASSETS (Total Assets less Total Liabilities)			6,081,791

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page below the instructions.

1 Accounting Policies

- a) These accounts have been prepared under the historical cost convention and in accordance with UK GAAP. Income and expenditure is dealt with in the various fund accounts of the union.
- (b) 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.

- (c) 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.
- (d) Investments are stated at cost. Provision is made against investments where there is a permanent impairment in value. Income from the investments is recognised when the monies are received.
- (e) 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.
- (f) Provisions for future expenditure are included in the accounts, only where the union has a present obligation to meet such expenditure.
- (g) 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. No provision is made for any potential corporation tax liabilities arising as a result of revaluations of the union's properties or investments.
- (h) Value added tax (VAT) is only partially recoverable. The non-recoverable element is shown separately in the income statement. All expenditure is shown exclusive of VAT where applicable.
- (i) Contributions include those amounts receivable from members in respect of the year under review.
- (j) The union's pension schemes are defined benefit schemes.

The amounts charged to the Income and Expenditure Account are the current service costs. Actuarial gains and losses are recognised immediately in the Consolidated Income and Expenditure Account.

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.

- (k) Accident and injury fund contributions are recognised on an accrual basis in accordance with union rules. Provisions for expenditure are included in the accounts when there is certainty that a future payment will be made as at the balance sheet date.
- (l) All union learning fund grant income is recognised as and when the union is entitled to the monies and matched against relevant expenditure.

The Fire Brigades Union
Notes To the Accounts
For The Year Ended 31 December 2012

	2012 £	2011 £
2 Benefits		
Legal Fees	365,954	439,135
Education	202,563	163,021
Accident and Injury Claims	1,208,337	1,073,012
Victimisation Payments	-	5,618
	<u>1,776,854</u>	<u>1,680,786</u>
3 Administration		
Salaries & National Insurance Contributions	1,812,315	1,929,564
Pension Contributions	639,372	624,579
FRS 17 Pension Scheme Adjustment (Note 10)	(164,000)	(198,000)
Travel	283,206	328,315
Mileage	554,117	540,457
Hotels	227,860	255,709
Subsistence and Evening Meals	481,995	501,305
Officials' Allowance	640,346	676,410
Motor Expenses	21,667	23,054
PAYE Agreement	9,294	36,694
Other Organising Expenses	70,465	69,215
Trade Union Leave	995,390	1,049,660
Reports, Journals and Subscriptions	76,329	63,592
Ballot Expenses	24,747	28,908
Donations	89,709	81,376
Goods for Resale, Presentations & Campaigning	75,953	62,718
Repairs and Renewals	67,201	112,806
Office Expenses	504,095	434,155
Communications	631,123	689,849
Printing and Stationery	369,503	378,767
Advertising	14,700	34,599
Insurance	36,861	32,498
Bank Charges and Interest Payable	21,666	38,047
Audit, Pension Audit and Accountancy	47,700	35,700
Professional Fees	391,736	283,706
	<u>7,923,350</u>	<u>8,113,683</u>

4 Fixed Assets

	Land & Buildings	Fixtures Fittings & Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
1 January 2012	3,366,105	867,144	188,128	4,421,377
Additions	84,688	74,460	39,400	198,548
Disposals	-	-	(35,439)	(35,439)
31 December 2012	<u>3,450,793</u>	<u>941,604</u>	<u>192,089</u>	<u>4,584,486</u>
Depreciation				
1 January 2012	865,496	503,804	141,559	1,510,859
Charge for the year	68,600	189,405	25,646	283,651
Disposals	-	-	(30,995)	(30,995)
31 December 2012	<u>934,096</u>	<u>693,209</u>	<u>136,210</u>	<u>1,763,515</u>
Net Book Value				
31 December 2012	<u>2,516,697</u>	<u>248,395</u>	<u>55,879</u>	<u>2,820,971</u>
Net Book Value				
31 December 2011	<u>2,500,609</u>	<u>363,340</u>	<u>46,569</u>	<u>2,910,518</u>

5 Investments

	2012 £	2011 £
Quoted Equities and Unit Trusts		
Newton Investment Management Ltd - Market Value - £458,860 (2012), £441,221 (2011)	409,914	412,861
Newton Investment Management Ltd - Market Value - £308,110 (2012), £295,772 (2011)	272,231	271,517
Unquoted Equities		
240,000 Unity Trust Bank plc "A" and "C" Ordinary Shares	240,000	240,000
Labour Education, Rec. And Holiday Homes Ltd.	530	530
	<u>922,675</u>	<u>924,908</u>

No provision for permanent impairment in value of investments is considered necessary.

6 Long Term Loans

	2012 £	2011 £
Mortgages repayable	338,126	359,146
Loans - Co-op Societies		
CRS London Ltd.	35	35
Peoples Press Printing Society Ltd.	20,000	20,000
Loans		
Scottish TUC	3,000	3,000
	<u>361,161</u>	<u>382,181</u>

The mortgage loans to officials are secured by a charge on the property.

The Fire Brigades Union
Notes To the Accounts
For The Year Ended 31 December 2012

	2012 £	2011 £
7 Debtors		
Trade Debtors	501,144	592,585
Other Debtors	122,391	55,815
Prepayments	168,504	162,429
	<u>792,039</u>	<u>810,829</u>
8 Current Liabilities		
Trade Creditors	318,525	340,650
Hire Purchase Creditors	26,598	53,195
Other Creditors	300,626	155,225
Accruals	1,033,570	813,221
	<u>1,679,319</u>	<u>1,362,291</u>
9 Non Current Liabilities		
Hire Purchase Creditors	-	26,598
	<u>-</u>	<u>26,598</u>
10 Pension Scheme Contributions		
	£'000	£'000
Staff Scheme		
Opening Balance	(2,285)	(1,173)
Current service cost	(238)	(231)
Contributions by the union	385	391
FRS 17 Pension Scheme Adjustment	147	160
Interest cost	(336)	(302)
Expected return on scheme assets	240	282
FRS 17 Finance Cost	(96)	(20)
Actuarial gain / (loss)	660	(1,252)
Closing Balance	<u>(1,574)</u>	<u>(2,285)</u>
Officials Scheme		
Opening Balance	518	485
Current service cost	(210)	(178)
Contributions by the union	227	216
FRS 17 Pension Scheme Adjustment	17	38
Interest cost	(292)	(302)
Expected return on scheme assets	364	355
FRS 17 Finance Cost	72	53
Actuarial gain / (loss)	499	(58)
Closing Balance	<u>1,106</u>	<u>518</u>
Both Schemes		
Opening Balance	(1,767)	(688)
Current service cost	(448)	(409)
Contributions by the union	612	607
FRS 17 Pension Scheme Adjustment (note 3)	164	198
Interest cost	(628)	(604)
Expected return on scheme assets	604	637
FRS 17 Finance Cost	(24)	33
Actuarial gain / (loss)	1,159	(1,310)
Closing Balance	<u>(468)</u>	<u>(1,767)</u>

10 Pension Scheme Contributions (continued)

The union operates two defined benefit schemes in the United Kingdom, the first in respect of national officials' and the second for clerical staff. A full actuarial valuation was carried out at 1 November 2011 and 30 June 2011 respectively on each scheme and updated to 31 December 2012 by qualified independent actuaries.

The major assumptions used by the actuary for the National Officials' Scheme.

	At 31.12.2012	At 31.12.2011
Rate of increase in salaries	1.5%	4.8%
Rate of increase of pensions in payment	2.7%	2.8%
Discount Rate	4.4%	4.7%
Inflation Rate (RPI)	2.7%	2.8%
Inflation Rate (CPI)	2.0%	2.1%

The mortality assumptions are in accordance with the published PFA92 medium cohort year of birth tables.

The assets in the scheme and the expected rate of return for the National Officials' Scheme.

	Long-term expected rate of return	Value at 31.12.2012	Long-term expected rate of return	Value at 31.12.2011	Long-term expected rate of return	Value at 31.12.2010
		£'000		£'000		£'000
With Profits Fund	6.6%	2,922	6.6%	2,450	5.1%	2,113
Secured annuities	4.7%	<u>4,224</u>	5.4%	<u>4,248</u>	5.7%	<u>3,944</u>
Total market value of assets		<u><u>7,146</u></u>		<u><u>6,698</u></u>		<u><u>6,057</u></u>

The major assumptions used by the actuary for the Clerical Staff Scheme.

	At 31.12.2012	At 31.12.2011
Rate of increase in salaries	1.5%	4.2%
Rate of increase of pensions in payment	2.8%	2.7%
Discount Rate	4.1%	4.7%
Inflation Rate (RPI)	2.8%	2.7%
Inflation Rate (CPI)	2.1%	2.0%

The mortality assumptions are in accordance with the published PFA92 medium cohort year of birth tables.

The assets in the scheme and the expected rate of return for the Clerical Staff Scheme.

	Long-term expected rate of return	Value at 31.12.2012	Long-term expected rate of return	Value at 31.12.2011	Long-term expected rate of return	Value at 31.12.2010
		£'000		£'000		£'000
Cash accumulation policy	4.6%	2,591	5.0%	2,785	6.2%	2,904
Secured annuities	4.1%	<u>2,943</u>	4.7%	<u>1,998</u>	5.4%	<u>1,487</u>
Total market value of assets		<u><u>5,534</u></u>		<u><u>4,783</u></u>		<u><u>4,391</u></u>

The union is only subject to corporation tax in line with note 11 and does not therefore account for deferred tax. As a consequence, there cannot be a deferred tax asset related to the above pension liability.

10 Pension Scheme Contributions (continued)

	2012	2012	2012	2011	2011	2011
	National	Clerical	Total	National	Clerical	Total
	Officials'	Staff		Officials'	Staff	
	Scheme	Scheme		Scheme	Scheme	
	£'000	£'000	£'000	£'000	£'000	£'000
The amounts recognised in the balance sheet are as follows:						
Present value of scheme liabilities	(6,040)	(7,108)	(13,148)	(6,180)	(7,068)	(13,248)
Fair value of scheme assets	<u>7,146</u>	<u>5,534</u>	<u>12,680</u>	<u>6,698</u>	<u>4,783</u>	<u>11,481</u>
Net asset / (liability) recognised	<u>1,106</u>	<u>(1,574)</u>	<u>(468)</u>	<u>518</u>	<u>(2,285)</u>	<u>(1,767)</u>

The amounts recognised in the income and expenditure account are as follows:

Service costs	210	238	448	178	231	409
Interest on obligation	292	336	628	302	302	604
Expected return on scheme assets	<u>(364)</u>	<u>(240)</u>	<u>(604)</u>	<u>(355)</u>	<u>(282)</u>	<u>(637)</u>
Total	<u>138</u>	<u>334</u>	<u>472</u>	<u>125</u>	<u>251</u>	<u>376</u>

Actual return on scheme assets	367	443	810	557	172	729
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Actuarial gains and (losses) recognised:

Difference between expected and actual return on scheme assets	3	203	206	202	(110)	92
Experience gains and losses arising on scheme liabilities and effects of changes in the demographic and financial assumptions underlying the present value of scheme liabilities	496	457	953	(260)	(1,142)	(1,402)
Total recognised	<u>499</u>	<u>660</u>	<u>1,159</u>	<u>(58)</u>	<u>(1,252)</u>	<u>(1,310)</u>

Cumulative amounts recognised	681	(2,126)	(1,445)	182	(2,786)	(2,604)
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Reconciliation of opening and closing balances of the present value of scheme liabilities:

Scheme liabilities at 1 January 2012	6,180	7,068	13,248	5,572	5,564	11,136
Current service cost	210	238	448	178	231	409
Interest cost	292	336	628	302	302	604
Contributions by scheme participants	43	38	81	42	40	82
Actuarial (gain)/loss	(496)	(457)	(953)	260	1,142	1,402
Benefits paid	<u>(189)</u>	<u>(115)</u>	<u>(304)</u>	<u>(174)</u>	<u>(211)</u>	<u>(385)</u>
Scheme liabilities at 31 December 2012	<u>6,040</u>	<u>7,108</u>	<u>13,148</u>	<u>6,180</u>	<u>7,068</u>	<u>13,248</u>

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

Fair value of scheme assets at 1 January 2012	6,698	4,783	11,481	6,057	4,391	10,448
Expected return on scheme assets	364	240	604	355	282	637
Actuarial gain / (loss)	3	203	206	202	(110)	92
Contributions by employer	227	385	612	216	391	607
Contributions by scheme participants	43	38	81	42	40	82
Benefits paid	<u>(189)</u>	<u>(115)</u>	<u>(304)</u>	<u>(174)</u>	<u>(211)</u>	<u>(385)</u>
Fair value of scheme assets at 31 December 2012	<u>7,146</u>	<u>5,534</u>	<u>12,680</u>	<u>6,698</u>	<u>4,783</u>	<u>11,481</u>

Amounts for the current and previous five years

	2012	2011	2010	2009	2008	2007
	£'000	£'000	£'000	£'000	£'000	£'000
Present value of scheme liabilities	(13,148)	(13,248)	(11,136)	(10,211)	(7,491)	(8,809)
Fair value of scheme assets	12,680	11,481	10,448	9,295	7,786	7,811
(Deficit) / surplus in scheme	(468)	(1,767)	(688)	(916)	295	(998)
Experience adjustments on scheme assets	206	92	174	534	(964)	(352)
Experience adjustments on scheme liabilities	953	(1,098)	78	(1,169)	1,114	1,022

The best estimate of contributions to be paid by the employer to the schemes for the year ending 31 December 2013 is £660,000.

10 Pension Scheme Contributions (continued)

Under FRS17 the operating costs of providing benefits, the service costs, and the interest cost and expected return on assets are included in the income and expenditure account in the period in which they arise. Market fluctuations are set out as recognised gains and losses. The cash flow required to meet any deficit relates to future pension contributions and in the long term this is expected to rise. However the amount of any deficit is subject to considerable variation as it depends on a number of both demographic and financial assumptions.

11 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 exceed allowable provident benefits.

12 Capital Commitments

As at 31 December 2012 the Union had capital commitments of £Nil (2011 - £59,263).

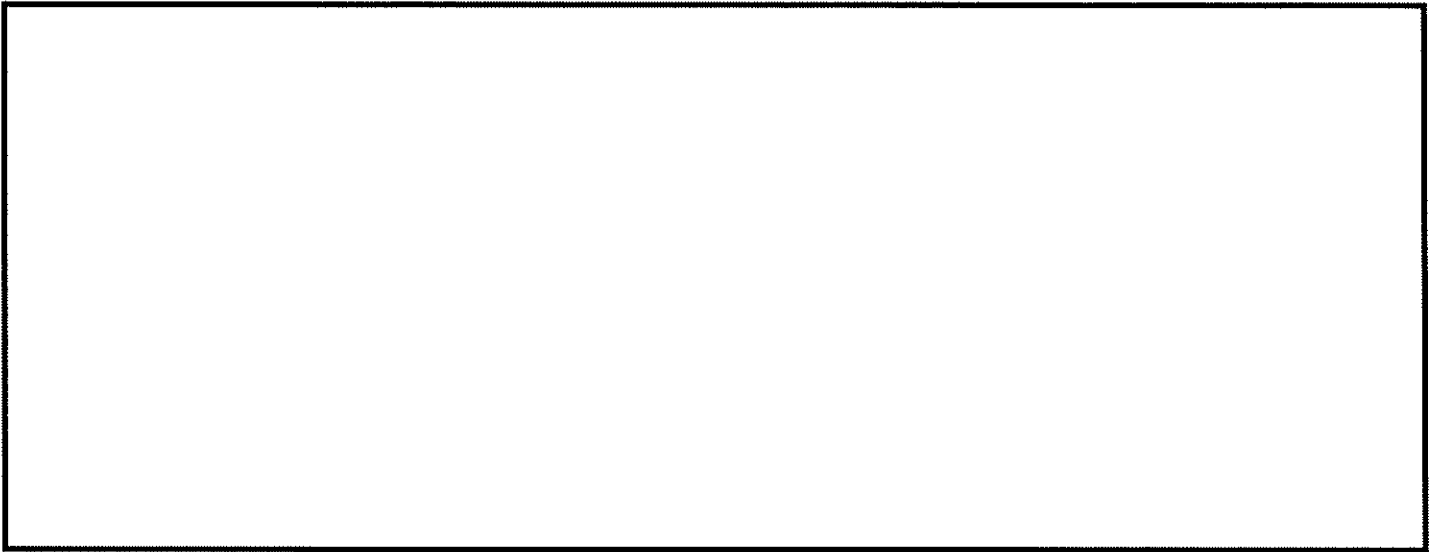
13 Operating Leases

As at 31 December 2012 the union has annual commitments under non-cancellable operation leases as follows;

	2012	2011
	£	£
Within one year	100,776	81,780
Between one and two years	201,552	163,560
Between three and five years	176,358	-

ACCOUNTING POLICIES

(see notes 74 and 75)



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's Signature: _____ <i>M. Wrack</i>	President's Signature: _____ <i>Alan McLean</i> <small>(or other official whose position should be stated)</small>
Name: ___ Matthew Wrack _____	Name: ___ Alan McLean _____
Date: ___ 30 th April 2013 _____	Date: ___ 30 th April 2013 _____

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

1 Accounting Policies

- a) These accounts have been prepared under the historical cost convention and in accordance with UK GAAP. Income and expenditure is dealt with in the various fund accounts of the union.
- (b) 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.

- (c) 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.
- (d) Investments are stated at cost. Provision is made against investments where there is a permanent impairment in value. Income from the investments is recognised when the monies are received.
- (e) 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.
- (f) Provisions for future expenditure are included in the accounts, only where the union has a present obligation to meet such expenditure.
- (g) 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. No provision is made for any potential corporation tax liabilities arising as a result of revaluations of the union's properties or investments.
- (h) Value added tax (VAT) is only partially recoverable. The non-recoverable element is shown separately in the income statement. All expenditure is shown exclusive of VAT where applicable.
- (i) Contributions include those amounts receivable from members in respect of the year under review.
- (j) The union's pension schemes are defined benefit schemes.

The amounts charged to the Income and Expenditure Account are the current service costs. Actuarial gains and losses are recognised immediately in the Consolidated Income and Expenditure Account.

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.

- (k) Accident and injury fund contributions are recognised on an accrual basis in accordance with union rules. Provisions for expenditure are included in the accounts when there is certainty that a future payment will be made as at the balance sheet date.
- (l) All union learning fund grant income is recognised as and when the union is entitled to the monies and matched against relevant expenditure.

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES/~~NO~~

If "No" please explain below.

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

YES/~~NO~~

If "No" please explain below.

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

YES/~~NO~~

If "No" please explain below.

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

**INDEPENDENT AUDITOR'S REPORT TO THE
MEMBERS OF THE FIRE BRIGADES UNION**

We have audited the financial statements of The Fire Brigades Union for the year ended 31 December 2012 which comprise the Consolidated Income and Expenditure Account, Consolidated Balance Sheet, Consolidated Cash Flow Statement and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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

Respective responsibilities of the Executive Council and auditor

The Executive Council's responsibilities for preparing the financial statements in accordance with applicable law and relevant United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Executive Council's Responsibilities.

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

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the National Treasurer's and General Secretary's Foreword is not consistent with the financial statements, if the union has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the Report of the National Treasurer and General Secretary and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give a reasonable assurance that the accounts are free from material misstatements, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates; and the overall presentation in the accounts. In addition, we read all the financial and non-financial information in the accounts to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion

In our opinion the accounts:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 December 2012 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

Matters on which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The union has not kept proper accounting records.
- The accounts are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

Chantrey Vellacott DFK LLP

Gareth Jones (Senior Statutory Auditor)

Chantrey Vellacott DFK LLP

Chartered Accountants

Registered auditor

London

Date 30 April 2013

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>Chantrey Velocit</i> </div>	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>DFK LLP</i> </div>
Name(s):	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CHANTREY VELLACIT DFK LLP </div>	
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CHARTERED ACCOUNTANTS </div>	
Address(es):	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RUSSELL SQUARE HOUSE 10-12 RUSSELL SQUARE LONDON WC1B 5LF </div>	
Date:	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> 30 April 2013 </div>	
Contact name and telephone number:	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> GARETH JONES 0207 509 9100 </div>	

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