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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2016

List no:

332T

Head or Main Office:

Bradley House  
68 Coombe Road  
Kingston Upon Thames  
Surrey KT2 7AE

Website address (if available)

www.fbu.org.uk

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

Yes

No

(Click the appropriate box)

General Secretary:

Matt Wrack

Telephone Number:

020 8541 1765

Contact name for queries regarding

Nigel Headley

Telephone Number:

020 8541 1765

E-mail:

nigel.headley@fbu.org.uk

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

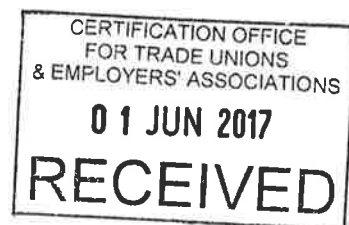
The address to which returns and other documents should be sent are:

**For Unions based in England and Wales:**

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> 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 2017)

## The Fire Brigades Union

List of Officers in Post as at 31 December 2016

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

# 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	29,950	1,557			<b>31,507</b>
FEMALE	2,248	87			<b>2,335</b>
TOTAL	32,198	1,644			<b>A 33,842</b>

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

0
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Number of members at end of year contributing to the General Fund

33,842
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## 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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		8,318,849
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		8,318,849
<b>Investment income (as at page 12)</b>		48,049
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	118,172	
<b>Total of other income (as at page 4)</b>		118,172
		<b>TOTAL INCOME</b>
		<b>8,485,070</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		637,726
<b>Administrative expenses (as at page 10)</b>		8,762,320
<b>Federation and other bodies (specify)</b>		
TUC	98,119	
Other	58,344	
<b>Total expenditure Federation and other bodies</b>		156,463
<b>Taxation</b>		
		<b>TOTAL EXPENDITURE</b>
		<b>9,556,509</b>
		<b>Surplus (deficit) for year</b>
		<b>(1,071,439)</b>
		<b>Amount of general fund at beginning of year</b>
		<b>846,386</b>
		<b>Amount of general fund at end of year</b>
		<b>(225,053)</b>

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Sales of publications and merchandise	28	
Other income	23,935	
Commission received	15,226	
VAT recoverable	7,500	
Surplus on revaluation of assets	71,483	
<b>TOTAL OTHER INCOME</b>		<b>118,172</b>
<b>TOTAL OF ALL OTHER INCOME</b>		<b>118,172</b>

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services Education	140,956
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify) Legal fees	496,770
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>637,726</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	Accident and injury fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		1,333,390
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	1,333,390
<b>Expenditure</b>			
	Benefits to members		1,132,828
	Administrative expenses and other expenditure (as at page 10)		194,774
		<b>Total Expenditure</b>	1,327,602
		<b>Surplus (Deficit) for the year</b>	5,788
		<b>Amount of fund at beginning of year</b>	5,236,117
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	5,241,905
		<b>Number of members contributing at end of year</b>	32,022

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	Lottery fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Ticket sales	42,673	
		<b>Total other income as specified</b>	42,673
		<b>Total Income</b>	42,673
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		22,196
		<b>Total Expenditure</b>	22,196
		<b>Surplus (Deficit) for the year</b>	20,477
		<b>Amount of fund at beginning of year</b>	0
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	20,477
		<b>Number of members contributing at end of year</b>	0

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>	Union learning fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Grants received		978,950
		<b>Total other income as specified</b>	978,950
		<b>Total Income</b>	978,950
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		978,950
		<b>Total Expenditure</b>	978,950
		<b>Surplus (Deficit) for the year</b>	0
		<b>Amount of fund at beginning of year</b>	0
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	0
		<b>Number of members contributing at end of year</b>	0

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	0



(See notes 24 and 25)

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

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

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		237,527
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		237,527
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		278,350
	Non-political expenditure		
	Total expenditure		278,350
	Surplus (deficit) for year		(40,823)
	Amount of political fund at beginning of year		680,791
	Amount of political fund at the end of year (as Balance Sheet)		639,968
	Number of members at end of year contributing to the political fund		27,957
	Number of members at end of the year not contributing to the political fund		5,885
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		4,995

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political 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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		2,184,238
Salaries and Wages included in above	£1,507,819	
Auditors' fees		46,200
Legal and Professional fees		437,049
Occupancy costs		623,245
Stationery, printing, postage, telephone, etc.		677,123
Expenses of Executive Committee (Head Office)		686,768
Expenses of conferences		225,352
Other administrative expenses (specify)		
Fifefighter		186,545
Commissions, reports and goods for presentations/campaigns		192,558
Organisation		1,750,367
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation and p/l disposal of assets and investments		88,846
Taxation		
Outgoings on land and buildings (specify)		
ULF/comprehensive expense/donations/advertising/bank charges/ballots and donations		900,949
Other comprehensive expense		1,959,000
<b>Total</b>		<b>9,958,240</b>
Charged to:	General Fund (Page 3)	8,762,320
	Fund (Account 2)	194,774
	Fund (Account 3)	22,196
	Fund (Account 4)	978,950
	Fund (Account )	
<b>Total</b>		<b>9,958,240</b>

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contribution s £	Benefits		Total £
				Description	Value £	
General Secretary	72,848	9,009	46,598	Car	6,366	134,821
Assistant General Secretary	73,945	9,129	44,310	Car	6,392	133,776
National Officer	68,655	8,391	40,926	Car and fuel	14,012	131,984
National Officer	68,655	8,405	40,926	Car and fuel	9,618	127,604
National Officer	68,655	8,410	40,926	Car and fuel	8,338	126,329

# 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)			43,938
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			4,111
Other investment income (specify)			
		Total investment income	48,049
Credited to:			
		General Fund (Page 3)	48,049
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	48,049

# BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
2,154,675	<b>Fixed Assets</b> (at page 14)		2,000,529
	<b>Investments</b> (as per analysis on page 15)		
941,099	Quoted (Market value (Historical cost £2,470,016))	2,737,162	
480,530	Unquoted at fair value (Historical cost £240,530)	480,530	
1,421,629	<b>Total Investments</b>		3,217,692
	<b>Other Assets</b>		
175,834	Long term loans		158,997
807,864	Sundry debtors		573,414
4,584,605	Cash at bank and in hand		4,331,198
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
5,568,303	<b>Total of other assets</b>		5,063,609
9,144,607	<b>TOTAL ASSETS</b>		10,281,830
846,386	Fund (General)		(225,053)
5,236,117	Fund (AIF)		5,241,905
0	Fund (Lottery)		20,477
	Superannuation Fund (Account )		
680,791	Political Fund (Account 1)		639,968
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
343,442	Trade creditors		590,285
	Tax payable		
208,065	Sundry creditors		26,375
713,806	Accrued expenses		931,873
	Provisions		
1,116,000	Pension liabilities		3,056,000
2,381,313	<b>TOTAL LIABILITIES</b>		4,604,533
9,144,607	<b>TOTAL ASSETS</b>		10,281,830

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year	2,057,456	748,045	1,333,298	144,931		4,283,730
Additions			21,350	31,049		52,399
Disposals			(386,032)	(41,931)		(427,963)
Revaluation/Transfer s						
At end of year	2,057,456	748,045	968,616	134,049		3,908,166
<b>Accumulated Depreciation</b>						
At start of year	809,238	204,099	976,602	139,116		2,129,055
Charges for year	38,399	18,701	139,764	9,681		206,545
Disposals			(386,032)	(41,931)		(427,963)
Revaluation/Transfer s						
At end of year	847,637	222,800	730,334	106,866		1,907,637
<b>Net book value at end of year</b>						
	1,209,819	525,245	238,282	27,183		2,000,529
<b>Net book value at end of previous year</b>						
	1,248,218	543,946	356,696	5,815		2,154,675

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Standard Life	2,737,162	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED AT MARKET VALUE	2,737,162	
Historical Cost of Quoted Investment	2,470,016	
<b>UNQUOTED</b>		
Equities		
Unity Trust Bank	480,000	
Other	530	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED AT FAIR VALUE	480,530	
Historical cost of Unquoted Investments	240,530	



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<p><b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b></p> <p>If YES name the relevant companies:</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">YES <input type="checkbox"/></td> <td style="width: 50%; padding: 5px;">NO <input checked="" type="checkbox"/></td> </tr> </table>	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>		

COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

<p><b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b></p> <p>If NO, state the names of the persons in whom the shares controlled by the union are registered.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">YES <input type="checkbox"/></td> <td style="width: 50%; padding: 5px;">NO <input type="checkbox"/></td> </tr> </table>	YES <input type="checkbox"/>	NO <input type="checkbox"/>
YES <input type="checkbox"/>	NO <input type="checkbox"/>		

COMPANY NAME	NAMES OF SHAREHOLDERS

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	9,652,239	237,527	9,889,766
From Investments	48,049		48,049
Other Income (including increases by revaluation of assets)	1,139,795		1,139,795
<b>Total Income</b>	10,840,083	237,527	11,077,610
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	11,885,257	278,350	12,163,607
<b>Funds at beginning of year</b> (including reserves)	6,082,503	680,791	6,763,294
<b>Funds at end of year</b> (including reserves)	5,037,329	639,968	5,677,297
<b>ASSETS</b>			
Fixed Assets			2,000,529
Investment Assets			3,217,692
Other Assets			5,063,609
		<b>Total Assets</b>	10,281,830
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	4,604,533
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			5,677,297

# **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.

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2016

#### 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 in the balance sheet on the following basis:  
Quoted investments – at market value.  
Unquoted investments – at original cost or estimated current value as determined by either an independent third party or 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.
- (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.

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2016

- (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.

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	2016 £	2015 £
<b>2 Benefits</b>		
Legal fees	496,770	278,259
Education	140,956	153,496
Accident and injury claims	1,132,828	1,156,751
Payments for support	-	2,560
	<b>1,770,554</b>	<b>1,591,066</b>
<b>3 Administration</b>		
Salaries and national insurance contributions	1,779,398	1,657,659
Pension contributions	495,198	585,223
FRS102 pension scheme adjustment (note 9)	(59,000)	(97,000)
Travel	214,894	339,026
Mileage	426,605	497,046
Hotels	172,036	196,532
Subsistence and evening meals	334,028	398,604
Officials' allowance	572,185	624,214
Motor expenses	14,192	12,467
PAYE agreement	5,693	4,637
Other organising expenses	24,900	29,843
Trade union leave	678,929	823,594
Reports, journals and subscriptions	74,029	75,307
Ballot expenses	28,417	37,416
Donations	123,096	114,599
Goods for presentations and campaigning	64,400	47,954
Repairs and renewals	63,781	33,975
Office expenses	527,357	578,601
Communications	453,460	619,337
Printing and stationery	238,511	266,086
Advertising	31,299	20,661
Insurance	32,107	30,926
Bank charges and interest payable	26,192	18,475
Audit, pension audit and accountancy	46,200	47,120
Professional fees	474,882	617,179
	<b>6,842,789</b>	<b>7,579,481</b>

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Land & buildings £	Fixtures fittings & equipment £	Motor vehicles £	Total £
<b>4 Fixed assets</b>				
<b>Cost</b>				
1 January 2016	2,805,501	1,333,298	144,931	4,283,730
Additions	–	21,350	31,049	52,399
Disposals	–	(386,032)	(41,931)	(427,963)
31 December 2016	<b>2,805,501</b>	<b>968,616</b>	<b>134,049</b>	<b>3,908,166</b>
<b>Depreciation</b>				
1 January 2016	1,013,337	976,602	139,116	2,129,055
Charge for the year	57,100	139,764	9,681	206,545
Disposals	–	(386,032)	(41,931)	(427,963)
31 December 2016	<b>1,070,437</b>	<b>730,334</b>	<b>106,866</b>	<b>1,907,637</b>
<b>Net book value</b>				
31 December 2016	<b>1,735,064</b>	<b>238,282</b>	<b>27,183</b>	<b>2,000,529</b>
<b>Net book value</b>				
31 December 2015	1,792,164	356,696	5,815	2,154,675
<b>5 Investments</b>				
Quoted equities and unit trusts (note 5a)			<b>2,737,162</b>	941,099
Unquoted equities (note 5b)			<b>480,530</b>	480,530
<b>Fair value of total investments</b>			<b>3,217,692</b>	1,421,629
<b>a) Quoted equities and unit trusts</b>				
			<b>2016</b>	<b>2015</b>
			£	£
Market value at 1 January			<b>941,099</b>	956,029
Additions at fair value			<b>2,089,235</b>	21,802
Disposal proceeds			<b>(476,854)</b>	(29,295)
Change in fair value of investments				
Realised surplus/(loss) on sale of investments			<b>112,199</b>	(497)
Surplus/(loss) on revaluation of financial assets to fair value			<b>71,483</b>	(9,940)
<b>Market value at 31 December</b>			<b>2,737,162</b>	941,099
<b>Historical cost at 31 December</b>			<b>2,470,016</b>	745,437

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

### 5 Investments (continued)

All investments related to quoted investments on readily accessible markets, primarily the London Stock Exchange. Investment 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

Unquoted shares held by the union at the year end are broken down as follows:  
240,000 Unity Trust Bank plc "A" and "C" shares.  
530 Labour Education, Rec. And Holiday Homes Ltd shares held at cost of £1/share.

	2016 £	2015 £
Market value at 1 January	480,530	240,530
Surplus on revaluation of financial assets to fair value	-	240,000
<b>Market value at 31 December</b>	<b>480,530</b>	<b>480,530</b>
Historical cost at 31 December	<b>240,530</b>	240,530

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

### 6 Long-term loans

	2016 £	2015 £
<b>Mortgages repayable</b>	<b>135,962</b>	152,799
<b>Loans – co-op societies</b>		
CRS London Ltd.	35	35
People's Press Printing Society Ltd.	20,000	20,000
<b>Loans</b>		
Scottish TUC	3,000	3,000
	<b>158,997</b>	175,834

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

### 7 Debtors

	2016 £	2015 £
Trade debtors	122,630	399,114
Other debtors	216,841	108,407
Prepayments	233,943	300,343
	<b>573,414</b>	807,864

### 8 Current liabilities

	2016 £	2015 £
Trade creditors	590,285	343,442
Other creditors	26,375	208,065
Accruals	931,873	713,806
	<b>1,548,533</b>	1,265,313



## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

### 9 Defined benefit pension fund

	2016 £'000	2015 £'000
<b>FBU pension scheme</b>		
Opening balance	(2,138)	(1,743)
Current service cost	(200)	(195)
Administration expenses	-	(17)
Contributions by the union	268	301
Gain on settlements	-	(2,139)
Loss on business combinations	-	2,139
Total service cost	<u>68</u>	<u>89</u>
Net interest cost	(79)	(61)
Actuarial loss	(941)	(423)
Closing balance	<u>(3,090)</u>	<u>(2,138)</u>
<b>Officials' scheme</b>		
Opening balance	1,022	819
Current service cost	(194)	(231)
Administration expenses	(20)	(21)
Contributions by the union	205	260
Total service cost	<u>(9)</u>	<u>8</u>
Net interest cost	39	29
Actuarial (loss)/gain	(1,018)	166
Closing balance	<u>34</u>	<u>1,022</u>
<b>Both schemes</b>		
Opening balance	(1,116)	(924)
Current service cost	(394)	(426)
Administration expenses	(20)	(38)
Contributions by the union	473	561
Gain on settlements	-	(2,139)
Loss on business combinations	-	2,139
Total service cost	<u>59</u>	<u>97</u>
Net interest cost	(40)	(32)
Actuarial loss	(1,959)	(257)
Closing balance	<u>(3,056)</u>	<u>(1,116)</u>

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2016

#### 9 Defined benefit pension fund (continued)

The major assumptions used by the actuary for the national officials' scheme.

	At 31.12.2016	At 31.12.2015
Rate of increase in salaries	1.5%	1.5%
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	2.4%	2.2%
Allowance for pension in payment increases of RPI or 5% if less	3.4%	3.2%
Discount rate	2.7%	3.8%
Inflation rate (RPI)	3.4%	3.2%
Inflation rate (CPI)	2.4%	2.2%

The assets in the scheme and the expected rate of return for the national officials' scheme

	% of total Scheme assets	Value at 31.12.2016 £'000	% of total Scheme assets	Value at 31.12.2015 £'000
With profits fund	48%	4,702	48%	4,303
Secured annuities	52%	5,182	52%	4,612
Total market value of assets		<u>9,884</u>		<u>8,915</u>

The major assumptions used by the actuary for the FBU pension scheme.

	At 31.12.2016	At 31.12.2015
Rate of increase in salaries	1.5%	1.5%
Rate of increase for deferred pensioners	2.4%	2.2%
Rate of increase of pensions in payment	3.4%	3.2%

The mortality assumptions are in accordance with the S2PA CMI 2015 (1.25%)

The assets in the scheme and the expected rate of return for the FBU pension scheme

	% of total Scheme assets	Value at 31.12.2016 £'000	% of total Scheme assets	Value at 31.12.2015 £'000
Cash	1%	48	0%	-
Annuities	59%	3,347	60%	2,932
Cash accumulation policy	36%	2,005	40%	1,950
Newton real return	4%	242	0%	-
Total market value of assets		<u>5,642</u>		<u>4,882</u>

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

### 9 Defined benefit pension fund (continued)

The amounts recognised in the statement of financial position are as follows:

	2016 National officials' scheme £'000	2016 FBU pension scheme £'000	2016 Total £'000	2015 National officials' scheme £'000	2015 FBU pension scheme £'000	2015 Total £'000
Present value of defined benefit obligation	(9,850)	(8,732)	(18,582)	(7,893)	(7,020)	(14,913)
Fair value of scheme assets	9,884	5,642	15,526	8,915	4,882	13,797
Net asset/(liability) recognised	34	(3,090)	(3,056)	1,022	(2,138)	(1,116)

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

Service costs	194	200	394	231	195	426
Administration expenses	20	-	20	21	17	38
Net interest (credit)/charge	(39)	79	40	(29)	61	32
Gain on settlements	-	-	-	-	(2,139)	(2,139)
Loss on business combinations	-	-	-	-	2,139	2,139
Total recognised	175	279	454	223	273	496
Actual return on scheme assets	960	601	1,561	256	(517)	(261)

The amounts recognised in other comprehensive income:

Actuarial (losses)/gains	(1,412)	(1,353)	(2,765)	153	285	438
Return on assets excluding amount included in net interest	621	412	1,033	(46)	(708)	(754)
Experience (losses)/gains arising on the plan liabilities	(227)	-	(227)	59	-	59
Total recognised	(1,018)	(941)	(1,959)	166	(423)	(257)

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

### 9 Defined benefit pension fund (continued)

	2016 National officials' scheme £'000	2016 FBU pension scheme £'000	2016 Total £'000	2015 National officials' scheme £'000	2015 FBU pension scheme £'000	2015 Total £'000
Reconciliation of opening and closing balances of the present value of scheme liabilities:						
Scheme liabilities at 1 January	7,893	7,020	14,913	7,770	6,958	14,728
Current service cost	194	200	394	231	195	426
Expenses	20	–	20	21	–	21
Interest cost	300	268	568	273	252	525
Contributions by scheme participants	38	31	69	42	31	73
Settlements	–	–	–	–	(7,020)	(7,020)
Business combination	–	–	–	–	7,020	7,020
Actuarial loss/(gains)	1,639	1,353	2,992	(212)	(285)	(497)
Benefits paid	(234)	(140)	(374)	(232)	(131)	(363)
Scheme liabilities at 31 December	<b>9,850</b>	<b>8,732</b>	<b>18,582</b>	7,893	7,020	14,913

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

Fair value of scheme assets at 1 January	8,915	4,882	13,797	8,589	5,215	13,804
Expected return on scheme assets	339	189	528	302	191	493
Expenses	–	–	–	–	(17)	(17)
Actuarial gain/(loss)	621	412	1,033	(46)	(708)	(754)
Contributions by employer	205	268	473	260	301	561
Contributions by scheme participants	38	31	69	42	31	73
Settlements	–	–	–	–	(4,881)	(4,881)
Business combination	–	–	–	–	4,881	4,881
Benefits paid	(234)	(140)	(374)	(232)	(131)	(363)
Fair value of scheme assets at 31 December	<b>9,884</b>	<b>5,642</b>	<b>15,526</b>	8,915	4,882	13,797

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2016

#### 9 Defined benefit pension fund (continued)

##### *National Officials' Scheme*

The most recently completed actuarial valuation as at 31 October 2014 showed a surplus of £168,000, hence no deficit contribution is required. However in accordance with the actuarial valuation, the union has agreed with the trustees that it will pay 57.50% 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 employer will pay 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. Member contributions are payable in addition at the rate of 13.0% of pensionable pay.

##### *FBU Pension Scheme*

The last actuarial valuation of the FBU Pension Scheme was performed by the Actuary for the Trustees as at 30 June 2016 and showed a SFO deficit of £912,000. The union agreed to pay annual contributions of 30.00% of members' pensionable salaries, less the members' contributions, each year, plus payments to pay off the deficit of £106,000 pa for 7 years and 5 months. The scheme will now meet the cost of all expenses incurred in running the scheme, therefore the union has agreed to pay an additional £114,000 each year to meet the scheme expenses except for the PPF levy.

#### 10 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.

#### 11 Operating leases

As at 31 December 2016 the union has future commitments under non-cancellable operation leases as follows:

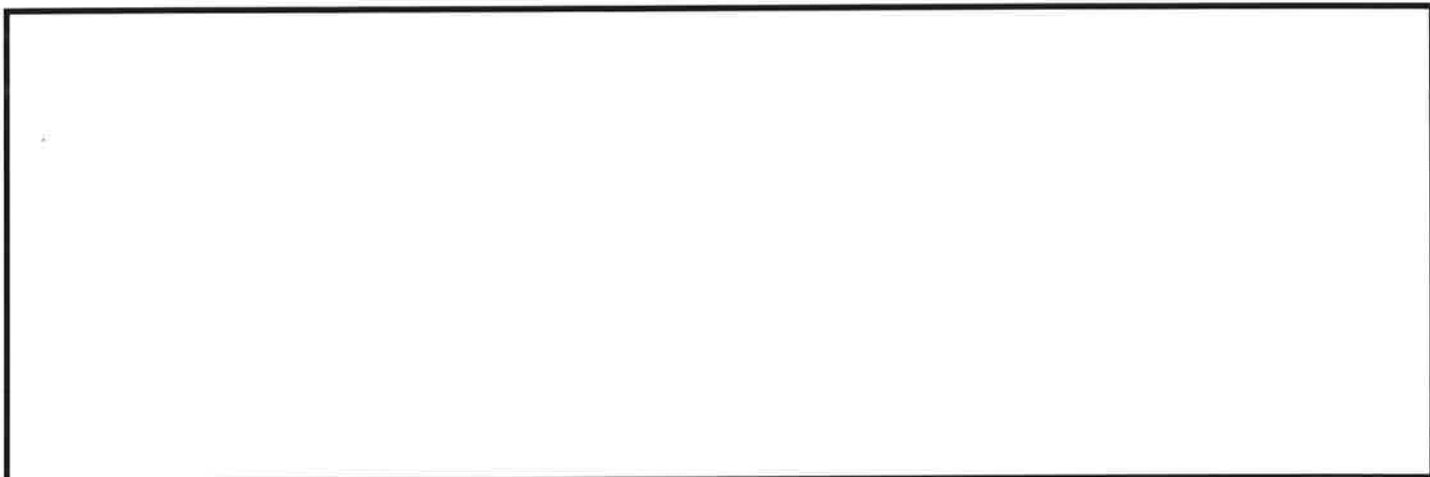
	2016 £	2015 £
Within one year	81,173	106,842
Between two and five years	11,953	93,126
In more than five years	-	-

#### 12 Key management personnel

Key management personnel compensation of £654,514 (2015 - £647,533) was paid in the year, comprising salary, benefits in kind, employer national insurance contributions and employer pension contributions. See analysis of officials' salaries and benefits for a further breakdown of the key management personnel compensation.

# 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 Signature: <u><i>M. Wrack</i></u> Name: <u>Matt Wrack</u>	President Signature: <u><i>[Handwritten Signature]</i></u> Name: <u>Alan McLean</u>
Date: <u>23/5/2017</u>	Date: <u>23/5/2017</u>

## 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) <span style="margin-left: 50px;"><i>see page 126</i></span>	ENCLOSED	<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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

### 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 in the balance sheet on the following basis:  
Quoted investments – at market value.  
Unquoted investments – at original cost or estimated current value as determined by either an independent third party or 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.
- (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.

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2016

- (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)

# AUDITOR'S REPORT (section one)

[Empty space for auditor's report content]

Signature(s) of auditor or auditors:	<i>Moore Stephens LLP</i>	
Name(s):	Moore Stephens LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	150 Aldersgate Street London EC1A 4AB	
Date:	30 May 2017	
Contact name and telephone number:	Gareth Jones 020 7334 9191	

N.B. When notes to the accounts 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.

In relation to The Fire Brigades Union these requirements are the responsibility of the executive council. The accounts of the union have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing the accounts 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.
- 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 MEMBERS OF THE FIRE BRIGADES UNION

We have audited the financial statements of The Fire Brigades Union for the year ended 31 December 2016 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. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

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. 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 work, for this report, or for the opinion we have formed.

### RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE COUNCIL AND AUDITOR

As explained more fully in the statement of the executive council's responsibilities, the executive council is responsible for the preparation of the accounts, which have been prepared in accordance with applicable law and accounting standards.

We have been appointed as auditor and our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board (APB) Ethical Standards for Auditors.

## SCOPE OF THE AUDIT OF THE ACCOUNT

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, 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 made by the executive council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the national treasurer's and general secretary's foreword to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 of the state of the union's affairs as at 31 December 2016, and of its deficit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- The union has not kept proper accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- A satisfactory system of control over transactions has not been maintained;
- The accounts are not in agreement with accounting records;
- We have not received all the information and explanations we require for our audit.

*Moore Stephens LLP*

**Gareth Jones (Senior Statutory Auditor)**

**Moore Stephens LLP**

150 Aldersgate Street  
London EC1A 4AB  
Date 5 April 2017

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/~~NO~~

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

YES/~~NO~~

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

# MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	SEE ATTACHED
Name	POPULARIS LTD
Address	NUTSEY LANE TOTTON SOUTHAMPTON SO40 3RL
Date	23 MAY 2017
Contact name and telephone number	ANNE HOCK 02380 867335

**MEMBERSHIP AUDIT CERTIFICATE**

**SECTION TWO**

*For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.*

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/NO

If "NO" Please explain below:

Signature	
Name	
Office held	
Date	

## **MEMBERSHIP ASSURANCE CERTIFICATE**

### **FIRE BRIGADES UNION**

#### **In the opinion of Popularis Ltd,**

- (a) the FBU's system for compiling and maintaining the register of the names and addresses of its members is satisfactory for the purposes of complying with the union's duties under section 24(1) throughout the reporting period, and
- (b) in Popularis' opinion, Popularis has obtained the information and explanations which were considered necessary for the performance of its functions.

#### **In determining the report, Popularis**

- (a) Had a right of access at all reasonable times to the register of the names and addresses of the union's members and to all other documents which the assurer considers may be relevant to whether the union has complied with any of the requirements of section 24(1), and
- (b) Was entitled to require from the union's officers, or the officers of any of its branches or sections, such information and explanations as the assurer considers necessary for the performance of the assurer's functions.

The FBU provided access at reasonable times to the register of members and other documents necessary to fulfil our function as Membership Assurer.

Popularis has been appointed as Independent Scrutineer for FBU ballots and elections for a number of years. In that time, it has inspected the membership register under the terms of the statutes, and has from time to time drawn any issues to the attention of the FBU to ensure their membership records are accurate and up to date.

In addition Popularis has from time to time been instructed to help with non statutory work, including work involving historical records going back over 20 years related to legal claims. That work was recently completed. Any issues arising out of that work relating to individual membership records in the FBU database were drawn to the attention of the FBU at the time to ensure their membership records were accurate and up to date.



## Assessment of compliance with the section 24 duty

Popularis conducted a technical check of records in the membership register.

Popularis Ltd has undertaken checks covering:

- how the FBU collects data from new joiners;
- how the FBU reminds members about keeping records up-to-date using both paper and electronic means;
- the ease with which members can notify changes on line and in writing;
- the procedures for a member to resign their membership;
- the procedures for a member to be removed from the register for non payment of subscriptions;
- the procedures for a member to be removed from the register in accordance with Rule Book requirements eg retirement, change of occupation other than in the fire service.
- the accuracy of address information using Royal Mail guidance
- the accuracy of postcode information using Royal Mail guidance

Certified by:



Anne Hock  
Popularis Ltd  
23<sup>rd</sup> May 2017