

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:	<input type="text" value="The Fire Brigades Union"/>		
Year ended:	<input type="text" value="31 December 2018"/>		
List number:	<input type="text" value="332T"/>		
Head or Main Office address:	<input type="text" value="Bradley House
68 Coombe Road
Kingston Upon Thames
Surrey
KT2 7AE"/>		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(Tick as appropriate)
Website address (if available)	<input type="text" value="fbu."/>		
General Secretary:	<input type="text" value="Matthew Wrack"/>		
Telephone Number:	<input type="text" value="020-8541-1765"/>		
Contact name for queries regarding the completion of this return:	<input type="text" value="Nigel Headley"/>		
Telephone Number:	<input type="text" value="020-8541-1765"/>		
E-mail:	<input type="text" value="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: 0330 109 3602.

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, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

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



Return of members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	28,653	1,450			30,103
Female	2,506	88			2,594
Total	31,159	1,538			A 32,697

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

32,697

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

0

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

--

and names:

--

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Matthew Wrack	General Secretary
Andy Dark	Assistant General Secretary
Sean Starbuck	National Officer
David Green	National Officer

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		8,025,810
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		8,025,810
Investment income (as at page 12)		107,107
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	45,548	
Total of other income (as at page 4)		45,548
		Total income
		8,178,465
Expenditure		
Benefits to members (as at page 5)		386,549
Administrative expenses (as at page 10)		6,563,922
Federation and other bodies (specify)		
TUC	91,982	
Other	57,715	
Total expenditure Federation and other bodies		149,697
Taxation		
		Total expenditure
		7,100,168
		Surplus (deficit) for year
		1,078,297
		Amount of general fund at beginning of year
		935,839
		Amount of general fund at end of year
		2,014,136

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
		Education	218,150
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
		Legal fees	168,149
Dispute Benefits		Support	250
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	386,549

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
Income			
	From members		1,274,432
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		1,274,432
Expenditure			
	Benefits to members		1,020,324
	Administrative expenses and other expenditure (as at page 10)		184,940
	Total Expenditure		1,205,264
	Surplus (Deficit) for the year		69,168
	Amount of fund at beginning of year		5,434,822
	Amount of fund at the end of year (as Balance Sheet)		5,503,990
	Number of members contributing at end of year		30,963

Fund 3		Fund Account	
Name:	Lottery fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		277,202
	Total other income as specified		277,202
	Total Income		277,202
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		266,684
	Total Expenditure		266,684
	Surplus (Deficit) for the year		10,518
	Amount of fund at beginning of year		102,375
	Amount of fund at the end of year (as Balance Sheet)		112,893
	Number of members contributing at end of year		

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	Union learning fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Grants		978,149
		Total other income as specified	978,149
		Total Income	978,149
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		978,149
		Total Expenditure	978,149
		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	

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	

(See notes 21 to 23)

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			

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	£ 239,553
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	239,553
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)	£	42,174
	Expenditure B (as at page ii)	£	
	Expenditure C (as at page iii)	£	
	Expenditure D (as at page iv)	£	200
	Expenditure E (as at page v)	£	21,304
	Expenditure F (as at page vi)	£	
	Non-political expenditure (as at page vii)	£	108,889
		Total expenditure	172,567
		Surplus (deficit) for year	66,986
		Amount of political fund at beginning of year	591,652
		Amount of political fund at the end of year (as Balance Sheet)	658,638
		Number of members at end of year contributing to the political fund	26,999
		Number of members at end of the year not contributing to the political fund	5,698
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	4,915

Political fund account 2		To be completed by trade unions which act as components of a central trade	
	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	
		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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
The Labour Party (See attached)	42,174
Total	42,174

Political fund account expenditure (a)

Beverley and Holderness	£	25
Bishop Auckland CLP	£	60
Burton CLP	£	300
Croydon Labour Party	£	6
Derby North & South CLP	£	300
Derbyshire Dales CLP	£	300
East Midlands Labour Party	£	255
East of England Labour Party	£	240
Epping Forest CLP	£	200
Friar Park CLP	£	300
Hall Green CLP	£	300
High Peak CLP	£	106
Holditch Ward Labour Party	£	300
Karen Lee MP	£	100
Kingston and Surbiton CLP	£	250
Labour North	£	1,200
Labour Party Pallion Campaign	£	160
Labour Party South West	£	100
Langley Branch CLP	£	300
Lewisham East Labour Party	£	6
London Labour Party	£	441
London TULO	£	900
Middlesbrough CLP	£	120
Milton Keynes Labour Party	£	500
Newcastle North CLP	£	100
Shipley Labour Party	£	25
Stoke North CLP	£	300
Stoke On Trent Central CLP	£	300
The Labour Party	£	32,400
Thurrock Labour Party	£	100
Walsall North CLP	£	300
Wansbeck CLP	£	500
Wednesbury North Labour Group	£	500
Welsh Labour	£	220
West Bromwich CLP	£	20
Yorkshire & Humberside Labour Party	£	640
	£	42,174

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

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

Name of political party to which payment was made	Total amount paid during the period £
N/A	
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
N/A			
Total			

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Campaign Material (Justice4Grenfell)	311
<p align="right">Total Total expenditure</p>	311
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
See attached - (b) - Organisation Name and Amount	25,365
<p align="right">Total Total expenditure</p>	25,365
(c) the total amount of all other money expended	£
See attached - (c) - Other Money Expended	83,213
<p align="right">Total Total expenditure</p>	83,213 108,889

For expenditure not falling within section 72(1)

(a) - Nature of Cause or Campaign

Kymera Embroidery (Justice4Grenfell)	£	311
	£	311

For expenditure not falling within section 72(1)

(b) - Organisation Name and Amount

ANPI London	£	200
Bradford Trades Council	£	25
Calderdale Trades Council	£	19
Campaign for Nuclear Disarmament	£	250
Doncaster Trades and Labour Club	£	20
East Staffordshire Trades Council	£	230
Huddersfield Trade Council	£	20
Hull and District TUC	£	225
Int. Centre for Trade Union Rights	£	1,500
Keighley Trades Council	£	25
Learning Resource Centre	£	500
Leeds Trade Council	£	24
NM Solutions	£	350
Sheffield Trades and Labour Club	£	43
Stop the War Coalition	£	200
Trade Council Refunds	-£	165
Trade Union and Labour Party Liaison	£	283
Trade Union Co-Ord Group	£	15,300
Union Services	£	5,880
Venezuela Solidarity Campaign	£	80
Wales TUC	£	344
Waveney Trades Council	£	12
	£	25,365

For expenditure not falling within section 72(1)

(c) - Other Money Expended

CK Office Solutions	£	120
Employers NI	£	7,317
Local Authority Commission	£	9,970
Peoples Press	£	100
Salaries	£	65,706
	£	83,213

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		3,647,538
Salaries and Wages included in above	£1,658,945	
Auditors' fees		44,000
Legal and Professional fees		504,423
Occupancy costs		621,426
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		226,146
Expenses of conferences		344,826
Other administrative expenses (specify)		
Firefighter		162,603
Member representation		2,007,315
Commissions and bank charges		70,417
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation and surplus on disposal of fixed assets		168,996
ULF		501,549
Outgoings on land and buildings (specify)		
Other outgoings (specify) Lottery, comprehensive income, disposal and revaluation of investments and defined pension benefit net interest		(305,544)
	Total	7,993,695
Charged to:	General Fund (Page 3)	6,563,922
	Fund (Account)	184,940
	Fund (Account)	266,684
	Fund (Account)	978,149
	Fund (Account)	
	Total	7,993,695

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			97,100
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			10,007
Other investment income (specify)			
			107,107
		Total investment income	107,107
		Credited to:	
		General Fund (Page 3)	107,107
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	107,107

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
1,943,686	Fixed Assets (at page 14)		1,947,460
	Investments (as per analysis on page 15)		
3,036,310	Quoted (Historical cost £ 3,671,820)	3,894,969	
480,530	Unquoted (Historical cost £240,530)	563,090	
3,516,840	Total Investments		4,458,059
	Other Assets		
51,370	Long term loans		42,223
635,274	Debtors		400,389
5,046,282	Cash at bank and in hand		5,267,170
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
5,732,926	Total of other assets		5,709,782
11,193,452	Total assets		12,115,301
935,839	General Fund (Account)		2,014,136
5,434,822	Accident and Injury Fund (Account)		5,503,990
102,375	Lottery Fund (Account)		112,893
	Superannuation Fund (Account)		
591,652	Political Fund (Account)		658,638
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
249,814	Trade creditors		242,773
	Tax payable		
9,227	Sundry creditors		11,850
853,723	Accrued expenses		1,205,021
	Provisions		
3,016,000	Other liabilities		2,366,000
3,275,041	Total liabilities		3,825,644
11,193,452	Total assets		12,115,301

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	2,057,456	748,045	620,767	136,073		3,562,341
Additions			113,266	60,704		173,970
Disposals				(19,992)		(19,992)
Revaluation/Transfers						
At end of year	2,057,456	748,045	734,033	176,785		3,716,319
Accumulated Depreciation						
At start of year	886,036	241,501	429,781	61,337		1,618,655
Charges for year	38,399	18,701	77,259	35,837		170,196
Disposals				(19,992)		(19,992)
Revaluation/Transfers						
At end of year	924,435	260,202	507,040	77,182		1,768,859
Net book value at end of year						
	1,133,021	487,843	226,993	99,603		1,947,460
Net book value at end of previous year						
	1,171,420	506,544	190,986	74,736		1,943,686

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	3,894,969	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	3,894,969	
Historical Cost of Quoted Investment	3,671,820	
Unquoted		
Equities		
Unity Trust Bank	562,560	
Other	530	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	563,090	
Historical cost of Unquoted Investments	240,530	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	9,300,242	239,553	9,539,795
From Investments	107,107		107,107
Other Income (including increases by revaluation of assets)	1,300,899		1,300,899
Total Income	10,708,248	239,553	10,947,801
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	9,550,265	172,567	9,722,832
Funds at beginning of year (including reserves)	6,473,036	591,652	7,064,688
Funds at end of year (including reserves)	7,631,019	658,638	8,289,657
Assets			
	Fixed Assets		1,947,460
	Investment Assets		4,458,059
	Other Assets		5,709,782
		Total Assets	12,115,301
Liabilities			
		Total Liabilities	3,825,644
Net assets (Total Assets less Total Liabilities)			8,289,657

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held: 1

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot 1,170

Number of votes cast in the ballot 954

Number of Individuals answering "Yes" to the question 860 ¹

Number of Individuals answering "No" to the question 93 ²

Number of invalid or otherwise spoiled voting papers returned 1 ³

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] ¹

Number of Individuals answering "No" to the question [redacted] ²

Number of invalid or otherwise spoiled voting papers returned [redacted] ³

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

- A: terms and conditions of employment, or the physical conditions in which any workers are required to work;
B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
C: allocation of work or the duties of employment between workers or groups of workers;
D: matters of discipline;
E: a worker's membership or non-membership of a trade union;
F: facilities for officials of trade unions;
G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? **YES** / NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: 1 January to 31 December 2018
3. Number of days of industrial action: 365
4. Nature of industrial action. ~~Strike Action~~ / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: 1 January to 31 December 2018
3. Number of days of industrial action: 365
4. Nature of industrial action. ~~Strike Action~~ / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

(see notes 82 and 83)

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

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's vertical space below the instructions.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

1 Accounting Policies

- (a) These accounts have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 ("FRS 102"). 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 fair value, which is determined by reference to the quoted market price at the year end date.
 - 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. Movements in the fair value of investments are included in the statement of comprehensive income.
- (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 recoverable element is shown separately in the income statement. All expenditure is shown inclusive 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 2018

- (j) The union's pension schemes are defined benefit schemes. 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.

The surplus or deficit arising from the union's defined benefit pension schemes is disclosed in the statement of financial position. Any surplus on a pension scheme is only recognised if it is considered to be recoverable, either through reduced employer contributions or through repayments from the scheme. Movements on the pension scheme, asset or liability, are reflected through the statement of comprehensive income to the extent that they relate to employer's current service costs or movements arising from expected returns on pension scheme assets net of interest on pension scheme liabilities which is disclosed as a component of other comprehensive expense. Movements arising from changes in actuarial assumptions, including differences between the actual returns on scheme assets and the expected returns and experience gains / (losses) arising on the scheme's liabilities are reflected through the statement of total recognised gains and losses.

- (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.
- (m) Lottery income and expenditure are recognised on an accrual basis and the funds carried forward will be spent on good causes as determined by the lottery distribution panel.
- (n) The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed below. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. In preparing these financial statements, the union has made the following judgements:
- Provisions for liabilities – provisions for liabilities included at the year end have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received. An element of estimation is therefore required when calculating the provisions.
 - Investments – quoted investments are disclosed at mid market values at the statement of financial position date. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.
 - Defined benefit pension schemes - the cost of the defined benefit pension schemes is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 12.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

	2018 £	2017 £
2 Benefits		
Legal fees	168,149	286,809
Education	218,150	206,877
Accident and injury claims	1,020,324	913,268
Payments for support	250	-
	<u>1,406,873</u>	<u>1,406,954</u>
3 Staff and officials		
Salaries and national insurance contributions	2,011,519	1,976,030
Pension contributions	461,332	503,367
FRS102 pension scheme adjustment (note 12)	21,000	(79,000)
Officials' allowance	545,256	559,206
PAYE agreement	6,184	6,015
Trade union leave	675,270	601,567
	<u>3,720,561</u>	<u>3,567,185</u>
4 Member representation		
Travel	309,481	266,012
Mileage	345,557	408,215
Hotels	248,373	167,630
Subsistence and evening meals	347,703	332,969
Motor expenses	5,253	10,751
Other organising expenses	24,178	26,477
Reports, journals and subscriptions	74,595	69,578
Ballot expenses	31,337	52,855
Donations	70,897	164,548
Goods for presentations and campaigning	69,050	56,919
Communications	484,716	446,828
Printing and stationery	213,690	130,308
Advertising	16,782	15,227
	<u>2,241,612</u>	<u>2,148,317</u>
5 Premises		
Repairs and renewals	67,409	53,242
Office expenses	517,272	477,045
Insurance	36,745	28,700
	<u>621,426</u>	<u>558,987</u>
6 Other expenditure		
Bank charges and interest payable	30,537	28,406
Audit, pension audit and accountancy	44,000	50,100
Professional fees	525,603	541,839
	<u>600,140</u>	<u>620,345</u>

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

	Land & buildings £	Fixtures fittings & equipment £	Motor vehicles £	Total £
7 Fixed assets				
Cost				
1 January 2018	2,805,501	620,767	136,073	3,562,341
Additions	–	113,266	60,704	173,970
Disposals	–	–	(19,992)	(19,992)
31 December 2018	<u>2,805,501</u>	<u>734,033</u>	<u>176,785</u>	<u>3,716,319</u>
Depreciation				
1 January 2018	1,127,537	429,781	61,337	1,618,655
Charge for the year	57,100	77,259	35,837	170,196
Disposals	–	–	(19,992)	(19,992)
31 December 2018	<u>1,184,637</u>	<u>507,040</u>	<u>77,182</u>	<u>1,768,859</u>
Net book value				
31 December 2018	<u>1,620,864</u>	<u>226,993</u>	<u>99,603</u>	<u>1,947,460</u>
Net book value				
31 December 2017	<u>1,677,964</u>	<u>190,986</u>	<u>74,736</u>	<u>1,943,686</u>

	2018 £	2017 £
8 Investments		
Quoted equities and unit trusts (note 8a)	3,894,969	3,036,310
Unquoted equities (note 8b)	563,090	480,530
Fair value of total investments	<u>4,458,059</u>	<u>3,516,840</u>
a) Quoted equities and unit trusts		
	2018 £	2017 £
Market value at 1 January	3,036,310	2,737,162
Additions at fair value	1,475,953	455,502
Disposal proceeds	(435,962)	(402,225)
Change in fair value of investments		
Realised surplus on sale of investments	48,519	70,016
(Loss)/surplus on revaluation of financial assets to fair value	(229,851)	185,855
Market value at 31 December	<u>3,894,969</u>	<u>3,036,310</u>
Historical cost at 31 December	<u>3,671,820</u>	<u>2,583,310</u>

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

8 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.

	2018 £	2017 £
Market value at 1 January	480,530	480,530
Surplus on revaluation of financial assets to fair value	82,560	-
Market value at 31 December	563,090	480,530
Historical cost at 31 December	240,530	240,530

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

9 Long-term loans

	2018 £	2017 £
Mortgages repayable	19,188	28,335
Loans – co-op societies		
CRS London Ltd.	35	35
People's Press Printing Society Ltd.	20,000	20,000
Loans		
Scottish TUC	3,000	3,000
	42,223	51,370

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

10 Debtors

	2018 £	2017 £
Trade debtors	56,915	112,903
Other debtors	130,815	289,456
Prepayments	212,659	232,915
	400,389	635,274

11 Current liabilities

	2018 £	2017 £
Trade creditors	242,773	249,814
Other creditors	11,850	9,227
Accruals	1,205,021	853,723
	1,459,644	1,112,764

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

12 Defined benefit pension fund

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

1. The Fire Brigades Union pension scheme.
2. The Fire Brigades Union retirement and death benefits scheme.

	2018 £'000	2017 £'000
The Fire Brigades Union pension scheme		
Opening balance	(3,097)	(3,090)
Current service cost	(235)	(193)
Administration expenses	(123)	(68)
Contributions by the union	352	349
Total service cost	(6)	88
Net interest cost	(74)	(82)
Actuarial gain/(loss)	489	(13)
Closing balance	(2,688)	(3,097)
The Fire Brigades Union retirement and death benefits scheme		
Opening balance	81	34
Current service cost	(146)	(180)
Administration expenses	(19)	(19)
Contributions by the union	150	190
Total service cost	(15)	(9)
Net interest credit	1	1
Actuarial gain	255	55
Closing balance	322	81
Both schemes		
Opening balance	(3,016)	(3,056)
Current service cost	(381)	(373)
Administration expenses	(142)	(87)
Contributions by the union	502	539
Total service cost	(21)	79
Net interest cost	(73)	(81)
Actuarial gain	744	42
Closing balance	(2,366)	(3,016)

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

12 Defined benefit pension fund (continued)

The major assumptions used by the actuary for The Fire Brigades Union retirement and death benefits scheme.

	At 31.12.2018	At 31.12.2017
Rate of increase in salaries	1.5%	1.5%
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	2.3%	2.2%
Allowance for pension in payment increases of RPI or 5% if less	3.3%	3.2%
Allowance for pension in payment increases of CPI or 5% if less	2.3%	–
Discount rate	2.8%	2.4%
Inflation rate (RPI)	3.3%	3.2%
Inflation rate (CPI)	2.3%	2.2%

The mortality assumptions are in accordance with CMI 2017 (1.25%).

The assets in the scheme and the expected rate of return for The Fire Brigades Union retirement and death benefits scheme.

	% of total Scheme assets	Value at 31.12.2018 £'000	% of total Scheme assets	Value at 31.12.2017 £'000
With profits fund	47%	4,410	43%	4,395
Secured annuities	53%	5,027	57%	5,733
Total market value of assets		<u>9,437</u>		<u>10,128</u>

The major assumptions used by the actuary for The Fire Brigades Union pension scheme.

	At 31.12.2018	At 31.12.2017
Rate of increase in salaries	2.2%	1.5%
Rate of increase for deferred pensioners	2.2%	2.2%
Rate of increase of pensions in payment	3.1%	3.2%

The mortality assumptions are in accordance with the S2PA CMI 2017 (1.25%).

The assets in the scheme and the expected rate of return for The Fire Brigades Union pension scheme.

	% of total Scheme assets	Value at 31.12.2018 £'000	% of total Scheme assets	Value at 31.12.2017 £'000
Cash	1%	69	1%	31
Annuities	51%	3,139	55%	3,385
Cash accumulation policy	13%	770	11%	699
Funds	35%	2,169	33%	2,061
Total market value of assets		<u>6,147</u>		<u>6,176</u>

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

12 Defined benefit pension fund (continued)

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

	2018 FBU RDB* scheme £'000	2018 FBU pension scheme £'000	2018 Total £'000	2017 FBU RDB scheme £'000	2017 FBU pension scheme £'000	2017 Total £'000
Present value of defined benefit obligation	(9,115)	(8,835)	(17,950)	(10,047)	(9,273)	(19,320)
Fair value of scheme assets	9,437	6,147	15,584	10,128	6,176	16,304
Net asset/(liability) recognised	322	(2,688)	(2,366)	81	(3,097)	(3,016)

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

Service costs	146	235	381	180	193	373
Administration expenses	19	123	142	19	68	87
Net interest (credit)/charge	(1)	74	73	(1)	82	81
Total recognised	164	432	596	198	343	541
Actual return on scheme assets	(278)	(163)	(441)	372	350	722

The amounts recognised in other comprehensive income:

Actuarial gains/(losses)	578	802	1,380	(114)	(208)	(322)
Return on assets less net interest	(517)	(313)	(830)	107	195	302
Experience gains arising on the plan liabilities	194	–	194	62	–	62
Total recognised	255	489	744	55	(13)	42

*Retirement and death benefits

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

12 Defined benefit pension fund (continued)

	2018 FBU RDB scheme £'000	2018 FBU pension scheme £'000	2018 Total £'000	2017 FBU RDB scheme £'000	2017 FBU pension scheme £'000	2017 Total £'000
Reconciliation of opening and closing balances of the present value of scheme liabilities:						
Scheme liabilities at 1 January	10,047	9,273	19,320	9,850	8,732	18,582
Current service cost	146	235	381	180	193	373
Expenses	19	–	19	19	–	19
Secured liability in members' names	–	–	–	–	–	–
Interest cost	238	224	462	264	237	501
Contributions by scheme participants	41	41	82	36	39	75
Settlements	–	–	–	–	–	–
Business combination	–	–	–	–	–	–
Actuarial (gain)/loss	(772)	(802)	(1,574)	52	208	260
Benefits paid	(604)	(136)	(740)	(354)	(136)	(490)
Scheme liabilities at 31 December	9,115	8,835	17,950	10,047	9,273	19,320

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

Fair value of scheme assets at 1 January	10,128	6,176	16,304	9,884	5,642	15,526
Expected return on scheme assets	239	150	389	265	155	420
Expenses	–	(123)	(123)	–	(68)	(68)
Actuarial (loss)/gain	(517)	(313)	(830)	107	195	302
Contributions by employer	150	352	502	190	349	539
Contributions by scheme participants	41	41	82	36	39	75
Benefits paid	(604)	(136)	(740)	(354)	(136)	(490)
Fair value of scheme assets at 31 December	9,437	6,147	15,584	10,128	6,176	16,304

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

12 Defined benefit pension fund (continued)

The Fire Brigades Union pension scheme

The most recently completed actuarial valuation of the Fire Brigades Union pension scheme as at 30 June 2016 showed a scheme funding deficit of £912,000. The union agreed to pay annual contributions of 17% of members' pensionable salaries, less the amount contributed by active members of the scheme each year. In respect of the scheme deficit as at 30 June 2016, the union has agreed to pay £106,000 a year for 7 years and 5 months. In addition, the union will pay £114,000 each year to cover administrative expenses and premiums for death in service lump sums associated with the scheme. This excludes the PPF levy which the union pays directly. Including future service costs, the union expects to pay around £300,000 to the scheme during the accounting year ending 31 December 2019.

The Fire Brigades Union retirement and death benefits scheme

The most recently completed actuarial valuation as at 31 October 2017 showed a scheme funding deficit of £468,000 and the union has agreed with the trustees that it will pay 62.80% of pensionable earnings in respect of the cost of accruing benefits. This includes an allowance to cover standard administration and management fees that are deducted annually from the scheme's assets. In addition, the union 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. In respect of the scheme funding deficit, the union will pay annual contributions of £51,000, increasing by 3% per annum to 31 October 2028. The member contributions are payable in addition at the rate of 15% of pensionable salary and the union expects to pay a total of £215,000 to the scheme during the accounting year ending 31 December 2019.

13 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.

14 Operating leases

As at 31 December 2018 the union has future commitments under non-cancellable operation leases as follows:

	2018 £	2017 £
Within one year	71,506	71,506
Between two and five years	178,765	250,271
In more than five years	-	-
Total	250,271	321,777

15 Key management personnel

Key management personnel compensation of £498,717 (2017 – £511,438) 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.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

16 Lottery

	2018 £	2017 £
Income	277,202	323,969
Expenditure		
Prizes and administration	144,053	150,574
Good causes	122,631	91,497
	266,684	242,071
Surplus for the year	10,518	81,898
Funds at beginning of the year	102,375	20,477
Funds at the end of the year	112,893	102,375

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

Good causes	
Bethnal Green Monument	3,500
Commemorative publication	15,000
Family welfare support	3,132
Garden100	25,100
Grenfell Tower Research	25,000
Justice4Grenfell	11,669
Mental health support Grenfell	488
North Kensington FF	10,000
Paddington FF	10,000
People Live (Mobile Exhibition)	14,000
Red plaque – Ewan Williamson	449
Red plaque – Jack Fourt-Wells and Richard Stocking	570
Red plaque – John Donley and Tony Hall	449
Red plaque – John Humphries	449
Red plaque – John Noble	449
Red plaque – Michael Lee	440
Red plaque – Northern Ireland FF	589
Red plaque – Robert Miller	449
Red plaque – Solomon Belinsky	449
Red plaque – Stephen Neill	449
	122,631


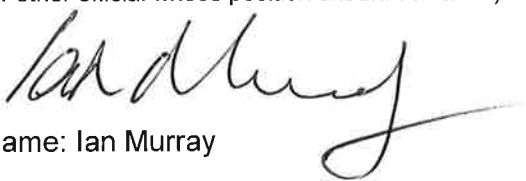
Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: Matthew Wrack Date: 24 th MAY 2019	President's Signature: (or other official whose position should be stated)  Name: Ian Murray Date: 24 th MAY 2019
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	✓	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	✓	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	✓	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	✓	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	✓	No	
A member's statement is: (see Note 104)	Enclosed	✓	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	✓	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	✓	No	

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

1 Accounting Policies

- (a) These accounts have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 ("FRS 102"). 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 fair value, which is determined by reference to the quoted market price at the year end date.
 - 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. Movements in the fair value of investments are included in the statement of comprehensive income.

- (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 recoverable element is shown separately in the income statement. All expenditure is shown inclusive 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 2018

- (j) The union's pension schemes are defined benefit schemes. 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.

The surplus or deficit arising from the union's defined benefit pension schemes is disclosed in the statement of financial position. Any surplus on a pension scheme is only recognised if it is considered to be recoverable, either through reduced employer contributions or through repayments from the scheme. Movements on the pension scheme, asset or liability, are reflected through the statement of comprehensive income to the extent that they relate to employer's current service costs or movements arising from expected returns on pension scheme assets net of interest on pension scheme liabilities which is disclosed as a component of other comprehensive expense. Movements arising from changes in actuarial assumptions, including differences between the actual returns on scheme assets and the expected returns and experience gains / (losses) arising on the scheme's liabilities are reflected through the statement of total recognised gains and losses.

- (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.
- (m) Lottery income and expenditure are recognised on an accrual basis and the funds carried forward will be spent on good causes as determined by the lottery distribution panel.
- (n) The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed below. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. In preparing these financial statements, the union has made the following judgements:
- Provisions for liabilities – provisions for liabilities included at the year end have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received. An element of estimation is therefore required when calculating the provisions.
 - Investments – quoted investments are disclosed at mid market values at the statement of financial position date. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.
 - Defined benefit pension schemes - the cost of the defined benefit pension schemes is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 12.

Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
 - a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Signature(s) of auditor or auditors:	BDO LLP	
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Chartered Accountant, Statutory Auditor	
Address(es):	150 Aldersgate Street London EC1A 4AB	
Date:	31 MAY 2019	
Contact name for enquiries and telephone number:	Gareth Jones 020 7354 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

OPINION

We have audited the financial statements of The Fire Brigades Union (the 'Union') for the year ended 31 December 2018 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2018 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the executive council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the executive council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The executive council is responsible for the other information. The other information comprises the information included in the general secretary's and national treasurer's introduction, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- 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.

RESPONSIBILITIES OF THE EXECUTIVE COUNCIL

As explained more fully in the statement of the executive council's responsibilities, the executive council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive council is responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

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

BDO LLP

Gareth Jones (Senior Statutory Auditor)

BDO LLP

Chartered Accountants Statutory Auditor
150 Aldersgate Street
London EC1A 4AB
Date 23 April 2019

Membership audit certificate
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

At the end of the 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	
Name	ANNE HOCK
Address	POPULARIS LTD NUTSET LANE, TOTTON, SOUTHAMPTON SO40 3RL
Date	21st May 2019
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	