

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The Fire Brigades Union		
Year ended:	31 December 2020		
List no:	332T		
Head or Main Office address:	Bradley House		
	68 Coombe Road		
	Kingston upon Thames		
	Surrey		
Postcode	KT2 7AE		
Website address (if available)	WWW.FBU.ORG.UK		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Matthew Wrack		
Telephone Number:	020 85411765		
Contact name for queries regarding the completion of this return	Michael Kyriakides		
Telephone Number:	07985 485 634		
E-mail:	michael.kyriakides@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

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

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	28,194	1,441			29,635
Female	2,901	108			3,009
Other	1				1
Total	31,096	1,549			A 32,645

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

32,645

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

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
Matthew Wrack	General Secretary
Andy Dark	Assistant General Secretary
Sean Starbuck	National Officer
David Green	National Officer
Ian Murray	President
Jim Quinn	National Treasurer/Executive Council member
Mark Rowe	National Officer
Riccardo La Torre	National Officer
Tam McFarlane	National Officer
Andy Noble	Executive Council member
Ben Selby	Executive Council member
Brian Hooper	Executive Council member
Cerith Griffiths	Executive Council member
Chris McGlone	Executive Council member
David Shek	Executive Council member
Les Skarratts	Executive Council member
Matt Lamb	Executive Council member
Pete Smith	Executive Council member
Richard Jones	Executive Council member
Trevor French	Executive Council member

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Other	9,216
Commission received	9,667
VAT recoverable	8,189
Surplus on disposal of investments	32,746
Surplus on revaluation of investments	637,561
Total other sources	697,379
Total of all other income	697,379

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Education	50,739
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Legal fees	757,449
carried forward		Total (should agree with figure in General Fund)	808,188

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
Income			
	From members		1,349,122
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		1,349,122
	Interfund Transfers IN		
Expenditure			
	Benefits to members		1,116,225
	Administrative expenses and other expenditure (as at page 10)		183,013
	Total Expenditure		1,299,238
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		49,884
	Amount of fund at beginning of year		5,282,474
	Amount of fund at the end of year (as Balance Sheet)		5,332,358
	Number of members contributing at end of year		30,912

Fund 3		Fund Account	
Name:	Lottery fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		261,768
	Total other income as specified		261,768
	Total Income		261,768
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		321,908
	Total Expenditure		321,908
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-60,140
	Amount of fund at beginning of year		152,251
	Amount of fund at the end of year (as Balance Sheet)		92,111
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Union learning fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Grants		526,424
		Total other income as specified	526,424
		Total Income	526,424
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		526,424
		Total Expenditure	526,424
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		242,917
	Investment income (as at page 12)		
Other income (specify)	Office rent	16,000	
	Total other income as specified		16,000
			Total income
			258,917
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)		42,962
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		4,410
	Expenditure D (as at page iv)		25,000
	Expenditure E (as at page v)		3,830
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		82,246
		Total expenditure	158,448
		Surplus (deficit) for year	100,469
		Amount of political fund at beginning of year	580,479
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	680,948
		Number of members at end of year contributing to the political fund	25,869
		Number of members at end of the year not contributing to the political fund	6,776
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	89
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
			Total income
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		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	

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
PCC Election 6 May 2021	Wed Mids Labour Party	Simon Foster	1,910
PCC Election 6 May 2021	Wed Mids Labour Party	Tony Kearon	1,500
PCC Election 6 May 2021	Wed Mids Labour Party	Ben Twomey	1,000
Total			4,410

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		3,889,269
Salaries and Wages included in above	1,761,444	
Auditors' fees		48,000
Legal and Professional fees		394,605
Occupancy costs		601,491
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		58,704
Expenses of conferences		6,918
Other administrative expenses (specify)		
Firefighter		195,479
Member representation		1,308,246
Commissions and bank charges		56,167
Other Outgoings		
Depreciation		125,596
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
ULF		258,247
Lottery		321,908
Defined benefit pension costs and actuarial movements		2,554,000
tretert		
Total		9,818,630
Charged to:	General Fund (Page 3)	8,787,285
	Accident and injury fund	183,013
	Lottery fund	321,908
	Union learning fund	526,424
Total		9,818,630

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£		£	£	
General secretary	79,318	9,566	58,546	Car	7,347	154,777
Assistant general secretary	74,211	9,000	55,251	Car	8,442	146,904
National Officer	68,844	8,230	51,030	Car and Fuel	12,674	140,778
National Officer	54,543	6,487	9,557	Car and Fuel	9,152	79,739
National Officer	49,547	5,644	3,112			58,303

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			103,134
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,678
Other investment income (specify)			
			109,812
		Total investment income	109,812
		Credited to:	
		General Fund (Page 3)	109,812
		Accident and injury fund	
		Lottery fund	
		Union learning fund	
		Political Fund	
		Total Investment Funds	109,812

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	2,805,501		881,212	220,584		3,907,297
Additions	8,593		49,225	6,022		63,840
Disposals	-27,000			-22,049		-49,049
Revaluation/Transfers						
At end of year	2,787,094		930,437	204,557		3,922,088
Accumulated Depreciation						
At start of year	1,241,737		589,413	105,019		1,936,169
Charges for year	57,209		81,261	40,740		179,210
Disposals	-18,113			-22,049		-40,162
Revaluation/Transfers						
At end of year	1,280,833		670,674	123,710		2,075,217
Net book value at end of year	1,506,261		259,763	80,847		1,846,871
Net book value at end of previous year	1,563,764		291,799	115,565		1,971,128

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	3,491,178	
Government Securities (Gilts)	225,385	
Other quoted securities (to be specified) Funds	2,158,104	
Total quoted (as Balance Sheet) Market Value of Quoted Investment	5,874,667 5,874,667	
Unquoted		
Equities		
Unity Trust Bank	791,280	
Other	530	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Loans repayable	3,000	
Loans co-op societies - CRS London Ltd	35	
Loans co-op societies - Peoples Press Printing Society Ltd	20,000	
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	814,845 814,845	

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	9,966,969	242,917	10,209,886
From Investments	109,812		109,812
Other Income (including increases by revaluation of assets)	1,485,571	16,000	1,501,571
Total Income	11,562,352	258,917	11,821,269
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	11,894,964	158,448	12,053,412
Funds at beginning of year (including reserves)	7,882,627	580,479	8,463,106
Funds at end of year (including reserves)	7,550,015	680,948	8,230,963
Assets			
Fixed Assets			1,846,871
Investment Assets			6,689,512
Other Assets			7,001,266
		Total Assets	15,537,649
Liabilities		Total Liabilities	7,306,686
Net Assets (Total Assets less Total Liabilities)			8,230,963

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

No

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

See attached



Accounting policies



(see notes 84 and 85)

See attached

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: 	Chairman's Signature: 
Name: Matthew Wrack, General Secretary	Name: Ian Murray, President
Date: 16 March 2022	Date: 16 March 2022

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

	2020	2019
	£	£
2 Benefits		
Legal fees	757,449	171,113
Education	50,739	256,626
Accident and injury claims	1,116,225	1,336,467
	<u>1,924,413</u>	<u>1,764,206</u>
3 Staff Costs		
Salaries and national insurance contributions	1,992,670	1,860,693
Pension contributions	999,483	581,371
FRS102 pension scheme adjustment (see note 12)	(439,000)	10,000
Officials' allowance	552,757	551,681
PAYE agreement	4,801	3,878
Trade union leave	845,516	739,670
	<u>3,956,227</u>	<u>3,747,293</u>
4 Member representation		
Travel	67,775	284,905
Mileage	124,775	308,090
Hotels	74,805	251,513
Subsistence and evening meals	123,185	351,416
Motor expenses	7,949	23,080
Other organising expenses	4,841	10
Reports, journals and subscriptions	53,713	70,357
Ballot expenses	40,860	120,857
Donations	78,496	217,480
Goods for presentations and campaigning	48,095	109,740
Communications	660,184	735,883
Printing and stationery	98,298	182,992
Advertising	21,314	11,946
	<u>1,404,290</u>	<u>2,668,269</u>
5 Premises		
Repairs and Renewals	29,826	33,758
Office expenses	532,739	513,449
Insurance	38,926	40,482
	<u>601,491</u>	<u>587,689</u>
6 Other expenditure		
Bank charges and interest payable	20,466	19,607
Audit, pension audit and accountancy	50,000	53,320
Professional fees	392,605	429,326
	<u>463,071</u>	<u>502,253</u>

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

7 Fixed assets	Land & Buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	2,805,501	881,212	220,584	3,907,297
Additions	8,593	49,225	6,022	63,840
Disposals	(27,000)	-	(22,049)	(49,049)
	<u>2,787,094</u>	<u>930,437</u>	<u>204,557</u>	<u>3,922,088</u>
At 31 December 2020				
Depreciation				
At 1 January 2020	1,241,737	589,413	105,019	1,936,169
Charge for the year	57,209	81,261	40,740	179,210
Disposals	(18,113)	-	(22,049)	(40,162)
	<u>1,280,833</u>	<u>670,674</u>	<u>123,710</u>	<u>2,075,217</u>
At 31 December 2020				
Net book value				
At 31 December 2020	<u>1,506,261</u>	<u>259,763</u>	<u>80,847</u>	<u>1,846,871</u>
Net book value				
At 31 December 2019	<u><u>1,563,764</u></u>	<u><u>291,799</u></u>	<u><u>115,565</u></u>	<u><u>1,971,128</u></u>

8 Investments	2020	2019
	£	£
Quoted investments and unit trusts (note 8a)	5,874,667	5,369,443
Unquoted equities (note 8b)	791,810	552,542
	<u>6,666,477</u>	<u>5,921,985</u>
Fair value of total investments		

8a Quoted equities and unit trusts	2020	2019
	£	£
Market value at 1 January	5,369,443	3,894,969
Additions at fair value	655,593	1,203,059
Disposal proceeds	(581,408)	(465,168)
Change in fair value of investments		
Realised surplus on sale of investments	32,746	15,571
Surplus on revaluation of financial assets to fair value	398,293	721,012
	<u>5,874,667</u>	<u>5,369,443</u>
Market value at 31 December 2020		
	<u>5,874,667</u>	<u>5,369,443</u>
Historical cost at 31 December 2020	<u>4,299,310</u>	<u>4,425,282</u>

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.

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

8b Unquoted equities

	2020	2019
	£	£
Market value at 1 January 2020	552,542	563,090
Surplus/(Deficit) on revaluation of financial assets to fair value	239,268	(10,548)
Market value at 31 December 2020	<u>791,810</u>	<u>552,542</u>
Historical cost at 31 December 2020	<u>240,530</u>	<u>240,530</u>

Unquoted shares held by the union at the year end are broken down as follows:

235,500 Unity Trust plc "A" ordinary shares

530 Labour Education, Rec, and Holiday Homes Ltd shares held at cost of £1/share

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

9 Long-term loans

	2020	2019
	£	£
Mortgages repayable	-	9,381
Loans - co-op societies		
CRS London Ltd	35	35
People's Press Printing Society Limited	20,000	20,000
Loans		
Scottish TUC	3,000	3,000
	<u>23,035</u>	<u>32,416</u>

10 Debtors

	2020	2019
	£	£
Trade debtors	142,373	101,529
Other debtors	133,319	70,134
Prepayments	260,989	318,056
	<u>536,681</u>	<u>489,719</u>

11 Current liabilities

	2020	2019
	£	£
Trade creditors	551,770	569,312
Other creditors	46,104	57,855
Accruals	1,447,812	1,391,878
	<u>2,045,686</u>	<u>2,019,045</u>

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

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

	2020 £'000	2019 £'000
1. The Fire Brigades Union Pension Scheme		
Opening balance	<u>(3,235)</u>	(2,688)
Current service cost	(313)	(210)
Administration expenses	(112)	(102)
Contributions by the union	<u>778</u>	304
Total service cost	353	(8)
Net interest cost	(61)	(75)
Actuarial loss	<u>(1,993)</u>	(464)
Closing balance	<u><u>(4,936)</u></u>	<u>(3,235)</u>
2. The Fire Brigades Union Retirement and Death Benefits Scheme		
Opening balance	<u>89</u>	322
Current service cost	(172)	(147)
Administration expenses	(15)	(14)
Contributions by the union	<u>273</u>	159
Total service cost	86	(2)
Net interest cost	3	9
Actuarial loss	<u>(503)</u>	(240)
Closing balance	<u><u>(325)</u></u>	89
Both Schemes		
Opening balance	<u>(3,146)</u>	(2,366)
Current service cost	(485)	(357)
Administration expenses	(127)	(116)
Contributions by the union	<u>1,051</u>	463
Total service cost	439	(10)
Net interest cost	(58)	(66)
Actuarial loss	<u>(2,496)</u>	(704)
Closing balance	<u><u>(5,261)</u></u>	<u>(3,146)</u>

**The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020**

12 Defined benefit pension fund (continued)

1. The Fire Brigades Union Pension Scheme

The major assumptions used by the actuary for The Fire Brigades Union Pension Scheme:

	At 31.12.2020	At 31.12.2019
Rate of increase in salaries	2.5%	2.0%
Rate of increase for deferred pensioners	2.5%	2.0%
Rate of increase of pensions in payment	3.0%	2.7%

The mortality assumptions are in accordance with CMI 2019 (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 31.12.2020 £'000	% of total Scheme assets	Value at 31.12.2019 £'000
Cash	0%	23	0%	33
Annuities	46%	3,660	50%	3,389
Cash accumulation policy	9%	719	10%	666
Funds	45%	3,634	40%	2,746
Total market value of assets		<u>8,036</u>		<u>6,834</u>

2. The Fire Brigades Union Retirement and Death Benefit Scheme

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

	At 31.12.2020	At 31.12.2019
Rate of increase in salaries	1.5%	1.5%
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	2.1%	2.2%
Allowance for pension in payment increases of RPI or 5% if less	2.9%	3.0%
Allowance for pension in payment increases of CPI or 5% if less	2.2%	2.2%
Discount rate	1.4%	2.0%
Inflation rate (RPI)	3.0%	2.9%
Inflation rate (CPI)	2.1%	2.3%

The mortality assumptions are in accordance with CMI 2019 (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 31.12.2020 £'000	% of total Scheme assets	Value at 31.12.2019 £'000
With profits fund	50%	5,099	49%	4,697
Secured annuities	50%	5,063	51%	4,910
Total market value of assets		<u>10,162</u>		<u>9,607</u>

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

12 Defined benefit pension fund (continued)

	FBU RDB* scheme 2020 £'000	FBU pension scheme 2020 £'000	Total 2020 £'000	FBU RDB* scheme 2019 £'000	FBU pension scheme 2019 £'000	Total 2019 £'000
The amounts recognised in the statement of financial position are as follows;						
Present value of defined benefit obligation	(10,487)	(12,972)	(23,459)	(9,518)	(10,069)	(19,587)
Fair value of scheme assets	10,162	8,036	18,198	9,607	6,834	16,441
Net (liability)/asset recognised	(325)	(4,936)	(5,261)	89	(3,235)	(3,146)

The amounts recognised in the income and expenditure are as follows;

Service costs	172	313	485	147	210	357
Administration expenses	15	112	127	14	102	116
Net interest (credit)/charge	(3)	61	58	(9)	75	66
Total recognised	184	486	670	152	387	539
Actual return on scheme assets	611	678	1,289	321	724	1,045

The amounts recognised in other comprehensive income:

Actuarial losses	(1,005)	(2,529)	(3,534)	(708)	(1,016)	(1,724)
Return on assets less net interest	419	536	955	59	552	611
Experience gains arising on the plan liabilities	83	-	83	409	-	409
Total recognised	(503)	(1,993)	(2,496)	(240)	(464)	(704)

* Retirement and Death Benefits

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

12 Defined benefit pension fund (continued)

	FBU RDB* scheme 2020 £'000	FBU pension scheme 2020 £'000	Total 2020 £'000	FBU RDB* scheme 2019 £'000	FBU pension scheme 2019 £'000	Total 2019 £'000
Reconciliation of opening and closing balances of the present value of scheme liabilities:						
Scheme liabilities at 1 January	9,518	10,069	19,587	9,115	8,835	17,950
Current service cost	172	313	485	147	210	357
Expenses	15	-	15	14	-	14
Interest cost	189	203	392	253	247	500
Contributions by scheme participants	42	43	85	36	34	70
Actuarial loss	922	2,529	3,451	299	1,016	1,315
Benefits paid	(371)	(185)	(556)	(346)	(273)	(619)
Scheme liabilities at 31 December	10,487	12,972	23,459	9,518	10,069	19,587

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

Fair value of scheme assets at 1 January	9,607	6,834	16,441	9,437	6,147	15,584
Expected return on scheme assets	192	142	334	262	172	434
Expenses	-	(112)	(112)	-	(102)	(102)
Actuarial gain	419	536	955	59	552	611
Contributions by employer	273	778	1,051	159	304	463
Contributions by scheme participants	42	43	85	36	34	70
Benefits paid	(371)	(185)	(556)	(346)	(273)	(619)
Scheme assets at 31 December	10,162	8,036	18,198	9,607	6,834	16,441

* Retirement and Death Benefits

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

12 Defined benefit pension fund (continued)

The Fire Brigades Union pension scheme

The most recently completed actuarial valuation of the Fire Brigades Union as at 30 June 2019 showed a scheme funding deficit of £1,842,000. 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 2019, the union has agreed to pay £128,000 a year for 6 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. The excludes the PPF levy which the union pays directly. Including future service costs, the union expects to pay around £842,000 to the scheme during the accounting year 31 December 2021.

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 77.8% of pensionable earnings in respect of the cost of accruing benefits. This includes an allowance to cover standard administration and management fees that are deducted annually from the scheme's assets. In addition, the union 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 a rate of £15% of pensionable salary and the union expects to pay a total of £203,000 to the scheme during the accounting year ending 31 December 2021.

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 exceeded allowable provident benefits.

14 Operating leases

As at 31 December 2020 the union has future commitments under non-cancellable operational leases as follows;

	2020	2019
	£	£
Within one year	123,347	93,059
Between two and five years	69,050	143,211
In more than five years	-	-
	<hr/>	<hr/>
Total	192,397	236,270
	<hr/> <hr/>	<hr/> <hr/>

15 Key management personnel

Key management and personnel compensation of £580,501 (2019 - £557,490) 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 key management personnel compensation.

The Fire Brigades Union
Notes to the Accounts
For the year ended 31 December 2020

16 Lottery

	2020	2019
	£	£
Income	<u>261,768</u>	276,919
Expenditure		
Prizes and administration	121,682	136,453
Good causes	<u>200,226</u>	101,108
	<u>321,908</u>	237,561
(Deficit)/Surplus for the year	(60,140)	39,358
Funds at the beginning of the year	<u>152,251</u>	112,893
Funds at the end of the year	<u><u>92,111</u></u>	152,251

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

Good causes

		£
University of Central Lancashire	Research to Lethal Diseases and Methods of their prevention	185,020
Durham Remembrance Parade	Donation	500
Louise Rebecca Bell	Donation (Widow of James Bell)	9,900
Red Plaque	James Mair	255
Red Plaque	Alan Bannon and James Shears	461
Red Plaque	Anthony Marshall	461
Red Plaque	Colin Townsley	461
Red Plaque	Neil Goldsmith	452
Red Plaque	David Barnes	452
Red Plaque	Edwin James Booth	854
Red Plaque	Hector Keeley	472
Red Plaque	Derek Potts	469
Red Plaque	Arthur H Wenborne, Ernest Hyde, Walter Hart, Joan Ridd and Francis Wingfield	469
		<u><u>200,226</u></u>

The Fire Brigades Union
Analysis of Officials' Salaries and Benefits
For the year ended 31 December 2020

Salaries	Office held	Gross salary	Equivalent Rank	
		£		
Matt Wrack	General secretary	79,318	Area manager	Competent "B"
Andy Dark	Assistant general secretary	74,211	Area manager	Competent "A"
Sean Starbuck	National Officer	68,844	Group manager	Competent "B"
David Green	National Officer	54,543	Group manager	Competent "B"
Ricardo La Torre	National Officer	49,547	Group manager	Competent "B"

Note: All national officials' salaries are in line with fire service ranks, endorsed by annual conference.

Benefits

Name		Employer's	Employer's	Benefits
		N.I cons	Pension cons.	in kind
		£	£	£
Matt Wrack	General secretary	9,566	58,546	7,347
Andy Dark	Assistant general secretary	9,000	55,251	8,442
Sean Starbuck	National Officer	8,230	51,030	12,674
David Green	National Officer	6,487	9,557	9,152
Ricardo La Torre	National Officer	5,644	3,112	-

Full time officials pay 15% of pensionable salary in employee pension contributions.

**The Fire Brigades Union
Members of the Executive Council
For the year ended 31 December 2020**

Benefits

Name	Office held	Officials' allowance rate per annum £
I. Murray	President	9,643
A. Noble	Executive Council and vice-president	8,333
J. Quinn	Executive Council and national treasurer	8,333

The following executive Council Members were paid an officials' allowance at the rate of £7,025 per annum.

C. McClone
P. Smith
L. Skarratts
B. Selby
M. Lamb
D. Shek
B. Hooper
C Griffiths
T. French
R. Jones

The Union made reimbursement to local authorities of £845,516 (2019 - £739,670) in respect of trade union leave in connection with trade union duties by executive council members and regional officials.

Auditor's report (continued)

See attached report

Signature(s) of auditor or auditors:

Name(s):

Gareth M Jones

Profession(s) or Calling(s):

Auditor

Address(es):

55 Baker Street

London

Postcode

W1U 7EU

Date

16/03/2022

Contact name for inquiries and
telephone number:

Gareth Jones 0207 486 5888

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

Independent Auditor's Report to The Fire Brigades Union

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2020 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.

We have audited the financial statements of The Fire Brigades Union (the 'Union') for the year ended 31 December 2020, 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).

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.

Independence

We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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

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

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

Other information

The Executive Council 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.

Independent Auditor's Report to The Fire Brigades Union

Matters on which we are required to report by exception

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

- proper accounting records have not been kept in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 Executive Council 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.

Extent to which the audit was capable of detecting irregularities, including fraud

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

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union & Labour Relations Act 1992 and UK tax legislation.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of Executive Council meetings. Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

Independent Auditor's Report to The Fire Brigades Union

We also completed the following procedures:

- Performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results through the timing of the recognition of income or the calculation of the cost recharge to its subsidiary company;
- Assessed the appropriateness of key estimates and judgements made by management and challenged the assumptions used in accounting estimates. We considered the key estimates to be the valuation of the defined benefit pension scheme liability and the carrying value of debtor balances.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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 Fire Brigades Union, 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 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 as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP, statutory auditor
London, UK

Date:

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

- 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

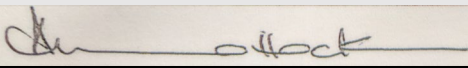
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	Anne Hock
Address	Popularis Ltd, Nutsey Lane, Totton, Southampton, SO40 3RL
Date	16/03/2022
Contact name and telephone number	Anne Hock 07764194176

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	