

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	The Fire Brigades Union <input type="checkbox"/>		
Year ended:	31 December 2021 <input type="checkbox"/>		
List no:	332T		
Head or Main Office address:	Bradley House		
	68 Coombe Road		
	Kingston upon Thames		
	Surrey		
Postcode	KT2 7AE		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('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:

[returns@certoffice.org](mailto:returns@certoffice.org)

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# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	30,973	1,528			32,501
<b>Total</b>	30,973	1,528			A 32,501

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

32,501

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
Vice President	A. Noble	B. Selby	29 May 2021
Executive Council	T. French	V. Hampshire	19 May 2021
Executive Council		T. Curry	29 May 2021
Executive Council		S. Wright	02 June 2021

State whether the union is:

a. A branch of another trade union?

Yes

No

**X**

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

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 and date elected
Matthew Wrack	General Secretary
Andy Dark	Assistant General Secretary
Riccardo La Torre	National Officer
Sean Starbuck	National Officer
Ian Murray	President
Jim Quinn	National Treasurer / Executive Council member
Ben Selby	Vice-president / Executive Council member
Mark Rowe	National Officer
Tam McFarlane	National Officer
Chris McGlone	Executive Council member
Pete Smith	Executive Council member
Les Skarratts	Executive Council member
Matt Lamb	Executive Council member
David Shek	Executive Council member
Brian Hooper	Executive Council member
Cerith Griffiths	Executive Council member
Richard Jones	Executive Council member
Tony Curry	Executive Council member
Steve Wright	Executive Council member
Valerie Hampshire	Executive Council member

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		8,721,779
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		8,721,779
<b>Investment income (as at page 12)</b>		123,388
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,746,011	
<b>Total of other income (as at page 4)</b>		1,746,011
		10,591,178
<b>Total income</b>		
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		926,106
Administrative expenses (as at page 10)		6,849,059
<b>Federation and other bodies (specify)</b>		
TUC		96,830
Other		29,804
<b>Total expenditure Federation and other bodies</b>		126,634
<b>Taxation</b>		
<b>Total expenditure</b>		7,901,799
<b>Interfund Transfers OUT</b>		
Surplus (deficit) for year		2,689,379
Amount of general fund at beginning of year		2,125,546
Amount of general fund at end of year		4,814,925

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Other	12,000
Commission received	14,511
VAT recoverable	8,118
Surplus on disposal of quoted and unquoted investments	29,867
Surplus on disposal of fixed assets	9,500
Actuarial gain on pension scheme	1,048,000
Surplus on revaluation of investments	624,015
<b>Total other sources</b>	<b>1,746,011</b>
<b>Total of all other income</b>	<b>1,746,011</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Education	18,557
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Legal fees	907,549
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>926,106</b>

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
<b>Income</b>			
	From members		1,343,827
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	1,343,827
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		917,454
	Administrative expenses and other expenditure (as at page 10)		177,346
		<b>Total Expenditure</b>	1,094,800
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	249,027
		<b>Amount of fund at beginning of year</b>	5,332,358
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	5,581,385
		<b>Number of members contributing at end of year</b>	30,812

Fund 3		Fund Account	
Name:	Lottery fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		275,516
		<b>Total other income as specified</b>	275,516
		<b>Total Income</b>	275,516
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		209,723
		<b>Total Expenditure</b>	209,723
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	65,793
		<b>Amount of fund at beginning of year</b>	92,111
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	157,904
		<b>Number of members contributing at end of year</b>	



(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Union learning fund	£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
Grants			198,443
<b>Total other income as specified</b>			198,443
<b>Total Income</b>			198,443
		Interfund Transfers IN	
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			198,443
<b>Total Expenditure</b>			198,443
		Interfund Transfers OUT	
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	Members contributions and levies		235,771
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		235,771
<b>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</b>			
	<b>Expenditure A</b> (as at page i)		67,762
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		34,465
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (as at page vii)		53,723
	Total expenditure		155,950
	Surplus (deficit) for year		79,821
	Amount of political fund at beginning of year		680,948
	Amount of political fund at the end of year (as <u>Balance Sheet</u> )		760,769
	Number of members at end of year contributing to the political fund		25,326
	Number of members at end of the year not contributing to the political fund		7,175
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		93
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political		
	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)	67,762
<b>Total</b>	<b>67,762</b>

### Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
<b>Total</b>	

### 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))	£
<b>Total</b>			

## Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



## **Political fund account expenditure (e)**

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party	
Name of political party	£
Labour Party	34,245
Irish Congress of Trade Unions	220
<b>Total</b>	<b>34,465</b>

**Political fund account expenditure (f)**

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
<b>Total</b>	

**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	£
Employers NI	3,384
Salaries	11,566
Local authority commission	6,173
<b>Total expenditure</b>	<b>21,123</b>

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£
Irish Congress of Trade Unions	15,137
Labour List	8,000
Clare James - COP26 Coalition Action Group	250
TUC NW Regional Council	75
Glasgow Trade Union Council	200
Manchester Trade Unions Council	295
Vale of Clywd Trades Union Council	30
Cuba Solidarity Campaign	50
Hillington TUC	20
<b>Total expenditure</b>	<b>24,057</b>

(c) the total amount of all other money expended	£
Printing costs - Labour Party Conference	270
Exhibition materials - Labour Party Conference	7,173
Photography - Labour Party Conference	600
Sponsorship - Labour Party Conference	500
<b>Total expenditure</b>	<b>8,543</b>

**Total of all expenditures** **53,723**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		3,703,589
Salaries and Wages included in above	1,446,087	
Auditors' fees		59,400
Legal and Professional fees		614,910
Occupancy costs		623,561
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		56,127
Expenses of conferences		16,498
Other administrative expenses (specify)		
Firefighter <input type="checkbox"/>		213,548
Member representation <input type="checkbox"/>		1,465,443
Commissions and bank charges <input type="checkbox"/>		38,775
<b>Other Outgoings</b>		
Depreciation		199,208
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
ULF		166,789
Lottery		209,723
Defined benefit net interest cost		67,000
<b>Total</b>		<b>7,434,571</b>
Charged to:	General Fund (Page 3)	6,849,059
	Accident and injury fund	177,346
	Lottery fund	209,723
	Union learning fund	198,443
<b>Total</b>		<b>7,434,571</b>

### Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contributions £	Benefits		Total £
				Other Benefits		
				Description	Value £	
General Secretary	78,067	9,554	60,736	Car	7,576	155,933
Assistant general secretary	74,372	9,030	57,317	Car	8,683	149,402
National Officer	68,131	8,252	9,476	Car and Fuel	5,060	90,919
National Officer	48,255	5,541	26,272	Car and Fuel	13,311	93,379

# 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)			122,898
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			490
Other investment income (specify)			
			123,388
		Total investment income	123,388
		Credited to:	
		General Fund (Page 3)	123,388
		Accident and injury fund	
		Lottery fund	
		Union learning fund	
		Political Fund	
		Total Investment Funds	123,388

# Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
1,846,871	Fixed Assets (at page 14)		2,431,594
	Investments (as per analysis on page 15)		
5,874,667	Quoted (Market value £ ( 6,364,338 )		6,364,338
814,845	Unquoted		907,205
	<b>Total Investments</b>		<b>7,271,543</b>
	<b>Other Assets</b>		
	Loans to other trade unions		
536,681	Sundry debtors		1,030,865
6,464,585	Cash at bank and in hand		6,802,724
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		<b>7,833,589</b>
7,001,266		<b>Total assets</b>	<b>17,536,726</b>
15,537,649			
2,125,546	General fund (page 3)		4,814,925
5,332,358	Accident and injury fund		5,581,385
92,111	Lottery fund		157,904
	Union learning fund		
680,948	Political Fund Account		760,769
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£551,770	Trade creditors		783,877
£46,104	Sundry creditors		64,951
£1,447,812	Accruals		1,429,915
£5,261,000	Other liabilities		3,943,000
£7,306,686		<b>Total liabilities</b>	<b>6,221,743</b>
£15,537,649		<b>Total assets</b>	<b>17,536,726</b>

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	2,787,094		930,437	204,557		3,922,088
Additions	414,429		369,502			783,931
Disposals				-21,785		-21,785
Revaluation/Transfers						
At end of year	3,201,523		1,299,939	182,772		4,684,234
<b>Accumulated Depreciation</b>						
At start of year	1,280,833		670,674	123,710		2,075,217
Charges for year	57,392		112,794	29,022		199,208
Disposals				-21,785		-21,785
Revaluation/Transfers						
At end of year	1,338,225		783,468	130,947		2,252,640
<b>Net book value at end of year</b>	1,863,298		516,471	51,825		2,431,594
<b>Net book value at end of previous year</b>	1,506,261		259,763	80,847		1,846,871



## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	3,916,429	
Government Securities (Gilts)	225,385	
Other quoted securities (to be specified)	2,222,524	
Total quoted (as Balance Sheet)	6,364,338	
Market Value of Quoted Investment	6,364,338	
<b>Unquoted</b>		
Equities		
Unity Trust Bank	906,675	
Other	530	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Loans repayable	3,000	
CRS London Ltd (co-op society)	35	
Peoples Press Printing Society Ltd (co-op society)	20,000	
Provision	-23,035	
Total unquoted (as Balance Sheet)	907,205	
Market Value of Unquoted Investments	907,205	

# 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 £
<b>Income</b>			
From Members	10,065,606	235,771	10,301,377
From Investments	123,388		123,388
Other Income (including increases by revaluation of assets)	2,219,970		2,219,970
<b>Total Income</b>	12,408,964	235,771	12,644,735
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	9,404,765	155,950	9,560,715
<b>Funds at beginning of year</b> (including reserves)	7,550,015	680,948	8,230,963
<b>Funds at end of year</b> (including reserves)	10,554,214	760,769	11,314,983
<b>Assets</b>			
Fixed Assets			2,431,594
Investment Assets			7,271,543
Other Assets			7,833,589
		<b>Total Assets</b>	17,536,726
<b>Liabilities</b>		<b>Total Liabilities</b>	6,221,743
<b>Net Assets (Total Assets less Total Liabilities)</b>			11,314,983

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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 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.



# NOTES TO THE ACCOUNTS

## For the year ended 31 December 2021

### 1 Accounting Policies

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

Trade unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of trade unions are required to give a true and fair view. Therefore, the accounts of trade unions are prepared under FRS102. However, as a trade union is not a company the regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the trade union.

The union is a public benefit entity.

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

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

The union operates in a sector whose members are employees of public body funded organisations and, as such, membership levels were not affected by the pandemic. As with the previous year, the financial performance of the union was enhanced during the pandemic because, whilst membership numbers remained constant, expenditure yet again significantly decreased when compared to pre-pandemic expenditure levels. Given that it is highly likely that there will be no further government restrictions in 2022 arising from the Covid-19 pandemic, the union will be able to return to its usual business model. The executive council therefore believe that the union has sufficient working capital to enable it to continue as a going concern for the foreseeable future, being a period of at least 12 months from the date of signing these accounts.

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

The rates used are:

Buildings	2.50%
Computer equipment	25%
Fixtures or fittings	10% or 20%
Motor vehicles	25%

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

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

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

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

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

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

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

The union has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully invested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

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

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

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

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

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

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

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

- (s) The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are as follows:

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

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

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

# 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:	
			<small>(or other official whose position should be stated)</small>
Name:	Matthew Wrack, General Secretary	Name:	Ian Murray, President
Date:	21 April 2022	Date:	21 April 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	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<b>X</b>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	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)

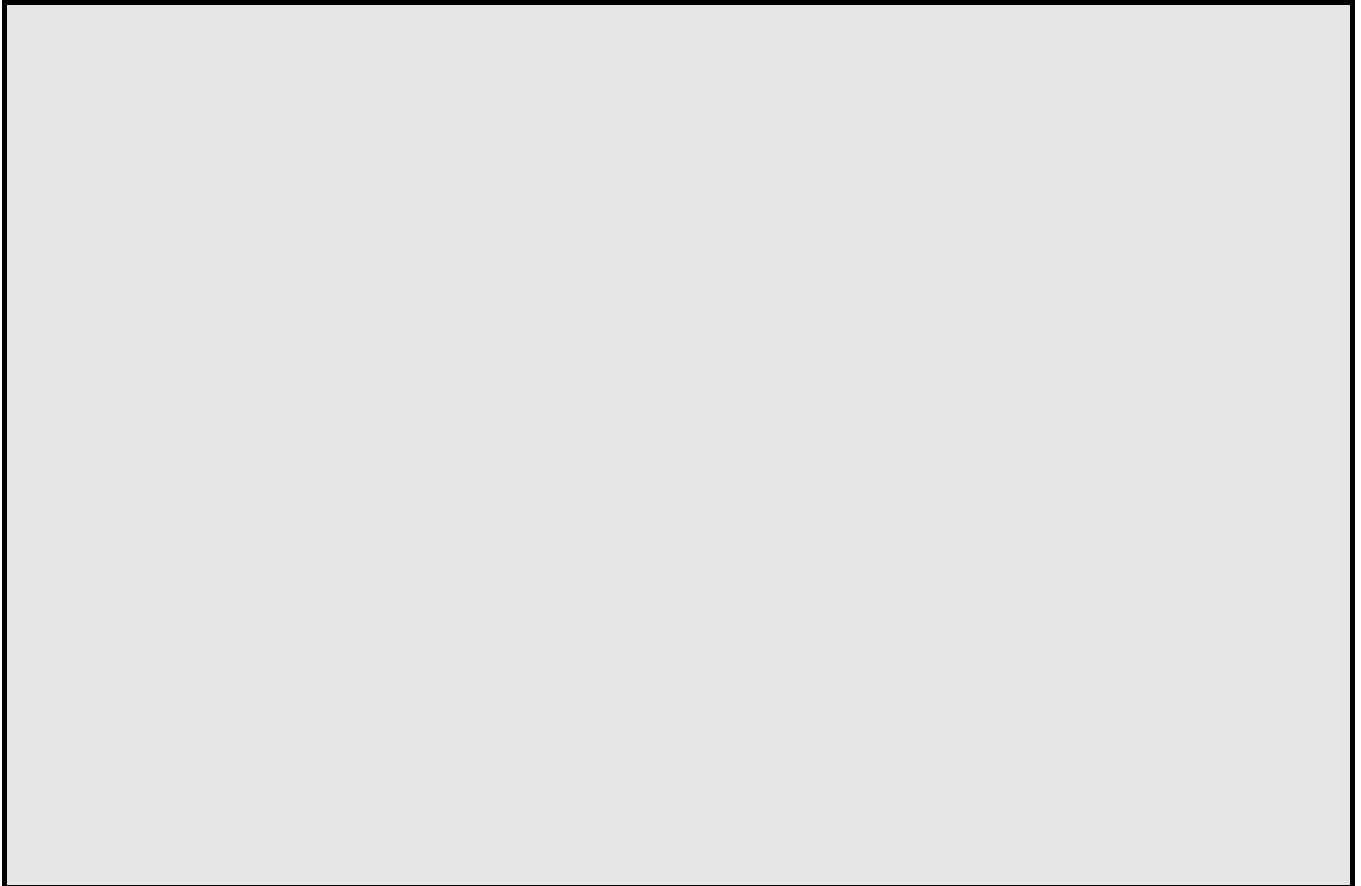
Please explain in your report overleaf or attached

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.

**Auditor's report (continued)**



Signature(s) of auditor or auditors:

*L Elliott*

Name(s):

Laurence Elliott  
For and on behalf of BDO LLP

Profession(s) or Calling(s):

Auditor

Address(es):

55 Baker Street

London

Postcode

W1U 7EU

Date

10/06/2022

Contact name for inquiries and  
telephone number:

Laurence Elliott  
+44(0)20 7486 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.

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

	2021 £	2020 £
<b>2 Benefits</b>		
Legal fees	907,549	757,449
Education	18,557	50,739
Accident and injury claims	917,454	1,116,225
	<b>1,843,560</b>	<b>1,924,413</b>
<b>3 Costs of staff and lay officials</b>		
Salaries and national insurance contributions	1,604,242	1,992,670
Pension contributions	953,116	999,483
FRS102 pension scheme adjustment (note 12)	(337,000)	(439,000)
Officials' allowance	563,904	552,757
PAYE agreement	6,892	4,801
Trade union leave	927,386	845,516
	<b>3,718,540</b>	<b>3,956,227</b>
<b>4 Member representation</b>		
Travel	39,999	67,775
Mileage	118,457	124,775
Hotels	52,409	74,805
Subsistence and evening meals	112,470	123,185
Motor expenses	4,001	7,949
Other organising expenses	9,429	4,841
Reports, journals and subscriptions	78,719	53,713
Ballot expenses	35,874	40,860
Donations	86,617	78,496
Goods for presentations and campaigning	81,927	48,095
Communications	773,308	660,184
Printing and stationery	138,619	98,298
Advertising	6,061	21,314
	<b>1,537,890</b>	<b>1,404,290</b>
<b>5 Premises</b>		
Repairs and renewals	36,029	29,826
Office expenses	552,717	532,739
Insurance	34,815	38,926
	<b>623,561</b>	<b>601,491</b>
<b>6 Other expenditure</b>		
Bank charges and interest payable	14,084	20,466
Audit, pension audit and accountancy	59,400	50,000
Professional fees	622,683	392,605
	<b>696,167</b>	<b>463,071</b>



## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

	Land & buildings £	Fixtures fittings & equipment £	Motor vehicles £	Total £
<b>7 Fixed assets</b>				
<b>Cost</b>				
1 January 2021	2,787,094	930,437	204,557	3,922,088
Additions	414,429	369,502	–	783,931
Disposals	–	–	(21,785)	(21,785)
31 December 2021	<u>3,201,523</u>	<u>1,299,939</u>	<u>182,772</u>	<u>4,684,234</u>
<b>Depreciation</b>				
1 January 2021	1,280,833	670,674	123,710	2,075,217
Charge for the year	57,392	112,794	29,022	199,208
Disposals	–	–	(21,785)	(21,785)
31 December 2021	<u>1,338,225</u>	<u>783,468</u>	<u>130,947</u>	<u>2,252,640</u>
<b>Net book value</b>				
31 December 2021	<u><b>1,863,298</b></u>	<u><b>516,471</b></u>	<u><b>51,825</b></u>	<u><b>2,431,594</b></u>
<b>Net book value</b>				
31 December 2020	<u>1,506,261</u>	<u>259,763</u>	<u>80,847</u>	<u>1,846,871</u>

	2021 £	2020 £
<b>8 Investments</b>		
Quoted investments and unit trusts (note 8a)	<b>6,364,338</b>	5,874,667
Unquoted equities (note 8b)	<b>907,205</b>	791,810
Fair value of total investments	<u><b>7,271,543</b></u>	<u>6,666,477</u>
<b>a) Quoted equities and unit trusts</b>		
	2021 £	2020 £
Market value at 1 January	<b>5,874,667</b>	5,369,443
Additions	<b>597,717</b>	655,593
Disposal proceeds	<b>(646,533)</b>	(581,408)
Change in fair value of investments		
Realised surplus on sale of investments	<b>29,867</b>	32,746
Surplus on revaluation of financial assets to fair value	<b>508,620</b>	398,293
<b>Market value at 31 December 2021</b>	<u><b>6,364,338</b></u>	<u>5,874,667</u>
<b>Historical cost at 31 December 2021</b>	<u><b>4,977,706</b></u>	<u>4,813,093</u>

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2021

#### 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:

235,500 Unity Trust Bank plc "A" ordinary shares.

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

	2021 £	2020 £
Market value at 1 January 2021	791,810	552,542
Surplus on revaluation of financial assets to fair value	115,395	239,268
<b>Market value at 31 December 2021</b>	<b>907,205</b>	<b>791,810</b>
<b>Historical cost at 31 December 2021</b>	<b>240,530</b>	<b>240,530</b>

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

#### 9 Long-term loans

	2021 £	2020 £
<b>Loans – co-op societies</b>		
CRS London Ltd.	35	35
People's Press Printing Society Ltd.	20,000	20,000
<b>Loans</b>		
Scottish TUC	3,000	3,000
<b>Provision</b>	<b>(23,035)</b>	–
	–	23,035

#### 10 Debtors

	2021 £	2020 £
Trade debtors	710,289	142,373
Other debtors	3,239	133,319
Prepayments	317,337	260,989
	<b>1,030,865</b>	<b>536,681</b>

#### 11 Current liabilities

	2021 £	2020 £
Trade creditors	783,877	551,770
Other creditors	64,951	46,104
Accruals	1,429,915	1,447,812
	<b>2,278,743</b>	<b>2,045,686</b>

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

### 12 Defined benefit pension fund

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

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

	2021 £'000	2019 £'000
<b>1. FBU Pension Scheme</b>		
Opening balance	(4,936)	(3,235)
Current service cost	(461)	(313)
Administration expenses	(87)	(112)
Contributions by the union	1,038	778
Total service cost	490	353
Net interest cost	(61)	(61)
Actuarial gain/(loss)	819	(1,993)
Closing balance	<u>(3,688)</u>	<u>(4,936)</u>
<b>2. The Fire Brigades Union Retirement and Death Benefits Scheme</b>		
Opening balance	(325)	89
Current service cost	(138)	(172)
Administration expenses	(15)	(15)
Contributions by the union	-	273
Total service cost	(153)	86
Net interest credit	(6)	3
Actuarial gain/(loss)	229	(503)
Closing balance	<u>(255)</u>	<u>(325)</u>
<b>Both schemes</b>		
Opening balance	(5,261)	(3,146)
Current service cost	(599)	(485)
Administration expenses	(102)	(127)
Contributions by the union	1,038	1,051
Total service cost	337	439
Net interest cost	(67)	(58)
Actuarial gain/(loss)	1,048	(2,496)
Closing balance	<u>(3,943)</u>	<u>(5,261)</u>

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2021

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

##### 1. FBU Pension Scheme

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

		<b>At 31.12.2021</b>	At 31.12.2020
Rate of increase in salaries		<b>2.9%</b>	2.5%
Rate of increase for deferred pensioners		<b>2.9%/2.5%</b>	2.0%
Rate of increase of pensions in payment	RPI increasing	<b>3.3% max 5%</b>	3.0%
	CPI increasing	<b>2.9%</b>	2.5%

The mortality assumptions are in accordance with the S3PA CMI 2020 (1.25%).

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

	<b>% of total Scheme assets</b>	<b>Value at 31.12.2021 £'000</b>	% of total Scheme assets	Value at 31.12.2020 £'000
Cash	<b>3%</b>	<b>248</b>	0%	23
Annuities	<b>37%</b>	<b>3,377</b>	46%	3,660
Cash accumulation policy	<b>8%</b>	<b>752</b>	9%	719
Funds	<b>52%</b>	<b>4,721</b>	45%	3,634
Total market value of assets		<b><u>9,098</u></b>		<u>8,036</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.

	<b>At 31.12.2021</b>	At 31.12.2020
Rate of increase in salaries	<b>1.5%</b>	1.5%
Allowance for revaluation of deferred pensions of CPI or 5% p.a. if less	<b>2.7%</b>	2.1%
Allowance for pension in payment increases of RPI or 5% if less	<b>3.3%</b>	2.9%
Allowance for pension in payment increases of CPI or 5% if less	<b>2.6%</b>	2.2%
Discount rate	<b>1.8%</b>	1.4%
Inflation rate (RPI)	<b>3.5%</b>	3.0%
Inflation rate (CPI)	<b>2.7%</b>	2.1%

The mortality assumptions are in accordance with S2PA CMI 2020 (1.25%).

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

	<b>% of total Scheme assets</b>	<b>Value at 31.12.2021 £'000</b>	% of total Scheme assets	Value at 31.12.2020 £'000
With profits fund	<b>52%</b>	<b>5,204</b>	50%	5,099
Secured annuities	<b>48%</b>	<b>4,713</b>	50%	5,063
Total market value of assets		<b><u>9,917</u></b>		<u>10,162</u>

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2021

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

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

	2021 FBU pension scheme £'000	2021 FBU RDB scheme* £'000	2021 Total £'000	2020 FBU pension scheme £'000	2020 FBU RDB scheme* £'000	2020 Total £'000
Present value of defined benefit obligation	<b>(12,786)</b>	<b>(10,172)</b>	<b>(22,958)</b>	(12,972)	(10,487)	(23,459)
Fair value of scheme assets	<b>9,098</b>	<b>9,917</b>	<b>19,015</b>	8,036	10,162	18,198
Net (liability)/asset recognised	<b>(3,688)</b>	<b>(255)</b>	<b>(3,943)</b>	(4,936)	(325)	(5,261)

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

Service costs	<b>461</b>	<b>138</b>	<b>599</b>	313	172	485
Administration expenses	<b>87</b>	<b>15</b>	<b>102</b>	112	15	127
Net interest charge/(credit)	<b>61</b>	<b>6</b>	<b>67</b>	61	(3)	58
Total recognised	<b>609</b>	<b>159</b>	<b>768</b>	486	184	670

Actual return on scheme assets	<b>303</b>	<b>76</b>	<b>379</b>	678	611	1,289
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The amounts recognised in other comprehensive income:

Actuarial gains/(losses)	<b>625</b>	<b>223</b>	<b>848</b>	(2,529)	(1,005)	(3,534)
Return on assets (excluding net interest income)	<b>194</b>	<b>(64)</b>	<b>130</b>	536	419	955
Experience gains arising on the plan liabilities	<b>-</b>	<b>70</b>	<b>70</b>	-	83	83
Total recognised	<b>819</b>	<b>229</b>	<b>1,048</b>	(1,993)	(503)	(2,496)

\* The Fire Brigades Union Retirement and Death Benefits Scheme

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2021

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

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

	<b>2021 FBU pension scheme £'000</b>	<b>2021 FBU RDB scheme* £'000</b>	<b>2021 Total £'000</b>	2020 FBU pension scheme £'000	2020 FBU RDB scheme* £'000	2020 Total £'000
Scheme liabilities at 1 January	<b>12,972</b>	<b>10,487</b>	<b>23,459</b>	10,069	9,518	19,587
Current service cost	<b>461</b>	<b>138</b>	<b>599</b>	313	172	485
Interest cost	<b>170</b>	<b>146</b>	<b>316</b>	203	189	392
Contributions by scheme participants	<b>43</b>	<b>-</b>	<b>43</b>	43	42	85
Actuarial (gain)/loss	<b>(625)</b>	<b>(293)</b>	<b>(918)</b>	2,529	922	3,451
Benefits paid	<b>(235)</b>	<b>(306)</b>	<b>(541)</b>	(185)	(356)	(541)
Scheme liabilities at 31 December	<b>12,786</b>	<b>10,172</b>	<b>22,958</b>	12,972	10,487	23,459

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

Fair value of scheme assets at 1 January	<b>8,036</b>	<b>10,162</b>	<b>18,198</b>	6,834	9,607	16,441
Interest income	<b>109</b>	<b>140</b>	<b>249</b>	142	192	334
Expenses	<b>(87)</b>	<b>(15)</b>	<b>(102)</b>	(112)	(15)	(127)
Actuarial gain/(loss)	<b>194</b>	<b>(64)</b>	<b>130</b>	536	419	955
Contributions by employer	<b>1,038</b>	<b>-</b>	<b>1,038</b>	778	273	1,051
Contributions by scheme participants	<b>43</b>	<b>-</b>	<b>43</b>	43	42	85
Benefits paid	<b>(235)</b>	<b>(306)</b>	<b>(541)</b>	(185)	(356)	(541)
Scheme assets at 31 December	<b>9,098</b>	<b>9,917</b>	<b>19,015</b>	8,036	10,162	18,198

\* The Fire Brigades Union Retirement and Death Benefits Scheme

## NOTES TO THE ACCOUNTS

### For the year ended 31 December 2021

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

##### FBU Pension Scheme

The most recently completed actuarial valuation of the scheme as at 30 June 2019 showed a scheme funding deficit of £1,842,000. The union agreed to pay annual contributions of 23.1% of members' pensionable salaries, less the amount contributed by active members of the scheme each year. In respect of the deficit in the scheme as at 30 June 2019, the union has agreed to pay £128,000 a year for 17 years and 9 months plus a one-off contribution of £200,000 on or before 31 December 2021. In addition, the union will pay £114,000 per annum to cover administration expenses and premiums for death in service lump sums associated with the scheme. This excludes the levies payable to the Pension Protection Fund (PPF) which the union pays directly. The union therefore expects to pay around £400,000 to the scheme during the accounting year beginning 1 January 2022.

##### 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 £347,000 to the scheme during the accounting year ending 31 December 2022.

#### 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 Capital commitments

As at 31 December 2021 the union capital commitments totalling £118,659 (2020 – £nil) in relation to office refit costs.

#### 15 Operating leases

As at 31 December 2021 the union has future commitments under non-cancellable operational leases as follows:

	2021 £	2020 £
Within one year	207,054	123,347
Between two and five years	148,059	69,050
Total	<u>355,113</u>	<u>192,397</u>

#### 16 Key management personnel

Key management and personnel compensation of £527,531 (2020 – £618,399) was paid in the year, comprising salary, benefits in kind, employer national insurance contributions, employer pension contributions and allowances. See analysis of officials' salaries and benefits for a further breakdown of key management personnel compensation. The comparative has changed to include allowances for the first time.

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

### 17 Lottery

	2021 £	2020 £
Income	<b>275,516</b>	261,768
Expenditure		
Prizes and administration	<b>134,422</b>	121,682
Good causes	<b>75,301</b>	200,226
	<b>209,723</b>	321,908
Surplus/(Deficit) for the year	<b>65,793</b>	(60,140)
Funds at beginning of the year	<b>92,111</b>	152,251
Funds at the end of the year	<b>157,904</b>	92,111

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

#### Good causes

World War II Plymouth Blitz Plaque		2,152
Red plaque	John Nicol	914
Red plaque	Development of Website	30,201
Red plaque	Red Plaque Film	12,894
Family Support	Home Adaptation	12,159
Donation	Remembrance event for fallen firefighters at Saltash Fire Station (Cornwall)	300
Red plaque	Gillender Street – Terry Hunt and David Stokoe	472
Red plaque	Wilfred Nelson	472
Red plaque	Stephen Hunt	925
Red plaque	Hector Keely	1,440
Red plaque	Wilfred McLaughlan	794
Donation	Widow	9,900
Red plaque	Hamish Pettit	771
Red plaque	Colin Townsley	1,395
Red plaque	Malcolm Kirton	492
Red plaque	Robert Miller	20
		<b>75,301</b>



## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

### 18 Statement of Comprehensive Income – 2020

	Note	General fund £	Accident and injury fund £	Political fund £	Lottery fund £	Union learning fund £	2020 £
<b>Income</b>							
Contributions	1(f)	8,617,847	1,349,122	242,917	–	–	10,209,886
Investment Income		109,812	–	–	–	–	109,812
Grants		–	–	–	–	526,424	526,424
Other Income	17	9,216	–	16,000	261,768	–	286,984
Commission received		9,667	–	–	–	–	9,667
VAT recoverable		8,189	–	–	–	–	8,189
		<u>8,754,731</u>	<u>1,349,122</u>	<u>258,917</u>	<u>261,768</u>	<u>526,424</u>	<u>11,150,962</u>
<b>Expenditure</b>							
Benefits	2	808,188	1,116,225	–	–	–	1,924,413
Conferences		6,918	–	2,670	–	–	9,588
Affiliations		151,922	–	42,961	–	–	194,883
'Firefighter'		195,479	–	–	–	–	195,479
Commissions		17,687	18,013	8,519	–	–	44,219
Union learning costs		–	–	–	–	258,247	258,247
Staff and officials	3	3,456,092	165,000	66,958	–	268,177	3,956,227
Member representation	4	1,366,950	–	37,340	–	–	1,404,290
Premises	5	601,491	–	–	–	–	601,491
Other expenditure	6	463,071	–	–	–	–	463,071
Depreciation	1(c)	179,210	–	–	–	–	179,210
Lottery good causes and prizes	17	–	–	–	321,908	–	321,908
Surplus on disposal of fixed assets		(53,614)	–	–	–	–	(53,614)
Surplus on disposal of investments	8a	(32,746)	–	–	–	–	(32,746)
Surplus on revaluation of quoted investments	8a	(398,293)	–	–	–	–	(398,293)
Surplus on revaluation of unquoted investments	8b	(239,268)	–	–	–	–	(239,268)
Defined benefit net interest cost	12	58,000	–	–	–	–	58,000
		<u>6,581,087</u>	<u>1,299,238</u>	<u>158,448</u>	<u>321,908</u>	<u>526,424</u>	<u>8,887,105</u>
<b>Operating surplus/(deficit) for the year</b>		<b>2,173,644</b>	<b>49,884</b>	<b>100,469</b>	<b>(60,140)</b>	<b>–</b>	<b>2,263,857</b>
<b>Other comprehensive (expense)</b>							
Actuarial loss on post employment benefit obligations		(3,534,000)	–	–	–	–	(3,534,000)
Return on assets less net interest		955,000	–	–	–	–	955,000
Experience gains		83,000	–	–	–	–	83,000
<b>Total other comprehensive expense</b>	12	<b>(2,496,000)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2,496,000)</b>
<b>Total comprehensive (expense)/income for the year</b>		<b>(322,356)</b>	<b>49,884</b>	<b>100,469</b>	<b>(60,140)</b>	<b>–</b>	<b>(232,143)</b>

## ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

For the year ended 31 December 2021

### Salaries

Name	Office held	Gross salary £	Equivalent rank	
Matt Wrack	General secretary	78,067	Area manager	Competent "B"
Andy Dark	Assistant general secretary	74,372	Area manager	Competent "A"
Riccardo la Torre	National officer	68,131	Group manager	Competent "B"
Sean Starbuck	National officer	48,255	Group manager	Competent "B"

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

### Benefits

Name	Office held	Employer's N.I. cons. £	Employer's pension cons. £	Benefits in kind £
Matt Wrack	General secretary	9,554	60,736	7,576
Andy Dark	Assistant general secretary	9,030	57,317	8,683
Riccardo la Torre	National officer	8,252	9,476	5,060
Sean Starbuck	National officer	5,541	26,272	13,311

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

### Allowances

Name	Office held	Allowances £	Equivalent rank	
Tam McFarlane	National officer	17,210	Group manager	Competent "B"
Mark Rowe	National officer	20,688	Group manager	Competent "B"

## MEMBERS OF THE EXECUTIVE COUNCIL

For the year ended 31 December 2021

### Benefits

Name	Office held	Officials' allowance rate per annum £
I. Murray	President	9,642
A. Noble (to 29 May 2021)	Executive council and vice-president	3,472
B. Selby (from 29 May 2021)	Executive council and vice-president	7,788
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. McGlone  
P. Smith  
L. Skarratts  
M. Lamb  
D. Shek  
B. Hooper  
C. Griffiths  
T. French (to 19 May 2021)  
R. Jones  
T. Curry (from 29 May 2021)  
S. Wright (from 2 June 2021)  
V. Hampshire (from 19 May 2021)

*The union made reimbursements to local authorities of £927,386 (2020 – £845,516) in respect of trade union leave in connection with trade union duties by executive council members and regional officials.*

## OTHER OFFICIAL ALLOWANCES

### For the year ended 31 December 2021

The FBU pays an allowance at the rate of £5,344 per annum to regional officials and to secretaries of national sections. For the year 2021 this included the officials listed below. Individuals may not have received the full annual allowance depending upon whether they took up office, transferred office, resigned, or retired during the year.

M. Alexander	D. Christie	B. Harris	J. Malcolm	M. Redford	S. Saunders
G. Beeton	G. Cook	G. Herrington	G. Marshall	P. Revill	A. Scattergood
J. Bittlestone	A. Curry	S. Hitchins	C. Matthews	R. Richardson	A. Taylor
C. Blayney	Y. Dubois	D. Howe	P. McDonald	D. Roberts	J. Weir
M. Buck	K. Duncan	C. Hudson	J. Mendy	B. Roberts	R. Williams
E. Burrows	A. Fox-Hewitt	J. Hunter	P. Millar	R. Rogers	D. Williams
B. Cameron	D. Giblin	G. Keary	J. Newell	F. Rooney	J. Wolfenden
N. Carbutt	T. Green	T. Khan	D. Nichol	L. Rowan-	S. Wright
P. Carberry	V. Hampshire	J. Lambe	G. O'Neill	O'Neill	S. Young
M. Chapman	S. Hart	M. Langdon	A. Petch	C. Saunderson	

The FBU pays an allowance at the rate of £1,500 per annum to brigade officials and to chairs of national sections. For the year 2021 this included the officials listed below. Individuals may not have received the full annual allowance depending upon whether they took up office, transferred office, resigned, or retired during the year.

K. Adams	S. Collins	J. Goodfellow	J. Kearns	G. O'Neill	M. Tattum
I. Alder	T. Connolly	S. Gray	J. Kelly	T. Orr-Berwick	G. Taylor
W. Anderson	M. Cook	S. Guy	C. Kemp	R. Parkin	S. Thomas
B. Ashton	C. Cook	B. Gwyer	D. Kenny	E. Parry	G. Tiffin
M. Bairstow	G. Cotton	K. Hallihan	K. Keuneke	K. Parry	G. Tovey
D. Barrett	C. Craddock	N. Hardy	A. Knowles	S. Pickles	S. Tucker
D. Bartley	A. Davidson	B. Harris	P. Kosla	H. Powell	R. Tully
R. Bateman	A. Dempsey	J. Harris	D. Lawrie	S. Price-Hunt	D. Turner
N. Bevan	J. Drinkwater	S. Harris	A. Lee	S. Pulley	J. Tuttall
V. Bhasin	M. Drinkwater	N. Harvey	T. Leigh	P. Reames	R. Vaux
E. Billing	K. Driver	R. Hastings	S. Leroux	P. Reed	G. Vaux
R. Binks	E. Duncan	D. Hellon	J. Leslie	D. Roberts	J. Wadsworth
S. Blandford	M. Dunne	A. Hemming	D. Lloyd	S. Rule	K. Wager
C. Blayney	S. Eade	S. Herbert	T. Lloyd	S. Saunders	S. Walker
N. Bourke	M. Edwards	M. Herrington	D. Lock	D. Scotchford	A. Walker
A. Bowen	G. Edwards	I. Hibbert	S. MacRory	K. Scott	S. Weir
H. Brant	D. Evans	A. Hills	J. Malcolm	J. Shuker	D. Welsh
A. Brine	A. Faizey	C. Hodgkin	J. McCallum	I. Sim	J. West
C. Brown	C. Fargher	B. Holland	S. McGreavy	R. Smallcombe	J. Wharnsby
O. Burrow	H. Fell	S. Howley	J. McKenna	A. Smith	S. White
P. Cain	H. Ferguson	S. Hughes	J. McKenzie	P. Smith	G. White
N. Cane	B. Flanagan	D. Hunt	R. McLaren	G. Spindler	G. Whitfield
A. Carridge	A. Fletcher	J. Hunt	K. McMahan	A. Sproul	K. Wilkie
D. Carter	J. Foot	L. Hunter	A. Mills	M. Starkey	J. Wilson
C. Carter	R. Fortune	G. Jackson	S. Morris	D. Stewart-Ball	S. Wiswell
S. Cave	E. Fox	J. Jaye	P. Mortimer	M. Stilwell	R. Wright
R. Champ	A. Fox	P. Johnston	R. Moss	D. Strachan	C. Wycherley
M. Chapman	M. Fryer	B. Jones	A. Muir	R. Strother	D. Young
A. Chinn-Shaw	K. Game	K. Jones	L. Munslow	N. Stuart	
T. Cogley	N. Gayton	S. Jones	L. Newport	J. Summers	
P. Cole	D. Gillard	J. Kaye	M. Nicholls	C. Tapp	

## 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.

## M2 ACCOUNTS AND FINANCIAL STATEMENTS

### STATEMENT OF THE EXECUTIVE COUNCIL'S RESPONSIBILITIES

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

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

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

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

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

### INDEPENDENT AUDITOR'S REPORT TO THE FIRE BRIGADES UNION

#### OPINION

In our opinion, the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2021 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 2021, 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 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.

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

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters 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.

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



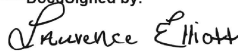
- other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results through, for example, the timing of the recognition of income.
- 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](http://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.

DocuSigned by:  
  
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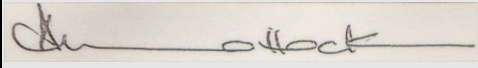
### **Laurence Elliott (Senior Statutory Auditor)**

BDO LLP, statutory auditor  
London, UK

Date: 28 April 2022

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

## Membership audit certificate (continued)

Signature of assurer	
Name	Anne Hock
Address	Popularis Ltd, Nutsey Lane, Totton, Southampton, SO40 3RL
Date	21/04/2022
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	