

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 2023		
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:	Matt Wrack		
Telephone Number:	020 85411765		
Contact name for queries regarding the completion of this return	Kelly Bracher		
Telephone Number:	020 85411765		
E-mail:	kelly.bracher@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

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
	32,392	1,547			33,939
Total	32,392	1,547			A 33,939

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

33,939

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

183

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
Executive Council Member	P. Miller	J. Quinn	07 February 2023
Executive Council Member	Ben Selby	A. Taylor	24 April 2023
Vice President	Ben Selby	S. Wright	08 September 2023
National Officer		T. McFarlane	15 March 2023
National Officer		M. Rowe	24 April 2023

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 and date elected
Matthew Wrack	General Secretary
Steve Wright	Executive Council Member and Vice President
Riccardo La Torre	National Officer
Ian Murray	President
Ben Selby	Assistant General Secretary
Mark Rowe	National Officer
Tam McFarlane	National Officer
Jim Quinn	Executive Council member
Colin Brown	Executive Council member
Tony Curry	Executive Council member
Cerith Griffiths	Executive Council member
Val Hampshire	Executive Council member
Jamie Newell	Executive Council member
David Shek	Executive Council member
Les Skarratts	Executive Council member and National Treasurer
Andrew Scattergood	Executive Council member
Pete Smith	Executive Council member
Joe Weir	Executive Council member
Adam Taylor	Executive Council member
Phil Miller	Executive Council member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		9,637,368
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		9,637,368
Investment income (as at page 12)		239,132
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,387,853	
Total of other income (as at page 4)		3,387,853
		13,264,353
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		1,690,454
Administrative expenses (as at page 10)		9,150,857
Federation and other bodies (specify)		
Other		170,864
Total expenditure Federation and other bodies		170,864
Taxation		
	Total expenditure	11,012,175
	Interfund Transfers OUT	
	Surplus (deficit) for year	2,252,178
	Amount of general fund at beginning of year	6,230,169
	Amount of general fund at end of year	8,482,347

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	
Commission received	16,265
VAT recoverable	9,581
Surplus on disposal of quoted and unquoted investments	38,769
Surplus on disposal of fixed assets	734,512
Defined benefit net interest income	66,000
Actuarial gain on pension scheme	1,988,000
Surplus on revaluation of investments	534,726
Total other sources	3,387,853
Total of all other income	3,387,853

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	434,368
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Legal fees	1,256,086
carried forward		Total (should agree with figure in General Fund)	1,690,454

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
Income			
	From members		1,449,891
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		1,449,891
	Interfund Transfers IN		
Expenditure			
	Benefits to members		1,460,736
	Administrative expenses and other expenditure (as at page 10)		255,238
	Total Expenditure		1,715,974
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-266,083
	Amount of fund at beginning of year		5,294,799
	Amount of fund at the end of year (as Balance Sheet)		5,028,716
	Number of members contributing at end of year		30,903

Fund 3		Fund Account	
Name:	Lottery fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		264,275
	Total other income as specified		264,275
	Total Income		264,275
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		320,967
	Total Expenditure		320,967
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-56,692
	Amount of fund at beginning of year		145,654
	Amount of fund at the end of year (as Balance Sheet)		88,962
	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		54,817
		Total other income as specified	54,817
		Total Income	54,817
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		54,817
		Total Expenditure	54,817
		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 6		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 7		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		243,774
	Investment income (as at page 12)		
Other income (specify)	Office rent	11,000	
	Total other income as specified		11,000
		Total income	254,774
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)		50,659
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		500
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		18,000
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		100,398
	Total expenditure		169,557
	Surplus (deficit) for year		85,217
	Amount of political fund at beginning of year		808,475
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)		893,692
	Number of members at end of year contributing to the political fund		25,240
	Number of members at end of the year not contributing to the political fund		8,699
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		22
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		

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	50,659
Total	50,659

THE LABOUR PARTY	47126.99
Labour Unions	2340.44
Campaign for Labour Democracy	700
Broxtowe Labour Party	36
City of Durham Labour Party	450
Washington & Sunderland West CLP (Reg.3)	6
	50659.43

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
	£
Total	

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	£
Total	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Local Authority Commission	7,618
Westminster Central Hall - FBU Manifesto Rally	51,170
Palestine Solidarity Campaign	5,000
Firefighter Solidairty T-Shirts	882
Stop the War Coalition	200
Irish Congress for Trade Unions Renewal campaign	406
Total expenditure	65,276

(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

£

Barnstaple Trades Council	30
Bath Trades Council	30
Bournemouth Trades Council	45
Bridgewater Trades Council	30
Bristol Trades Council	60
Cornwall TUC	50
Northern TUC	150
Dorchester Trades Council	45
Other Trades Councils	320
Wales TUC	557
Total expenditure	1,317

£

(c) the total amount of all other money expended

Professional Fees	6,396
Political Engagement Officer	27,409
Total expenditure	33,805

Total of all expenditures

100,398

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	3,981,027
Salaries and Wages included in above	1,704,528
Auditors' fees	66,390
Legal and Professional fees	728,330
Occupancy costs	685,784
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	244,813
Expenses of conferences	310,903
Other administrative expenses (specify)	
Firefighter	264,606
Member representation	2,876,146
Commissions and bank charges	37,641
Other Outgoings	
Depreciation	274,512
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
ULF	-9,240
Lottery	320,967
tretert	
Total	9,781,879
Charged to:	
General Fund (Page 3)	9,150,857
Accident and injury fund	255,238
Lottery fund	320,967
Union learning fund	54,817
Total	9,781,879

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	97,857	9,059	12,154	Car	7,576	126,646
Assistant general secretary to 23 April 2023	42,544	3,580	3,881	Car	3,491	53,496
Assistant general secretary from 24 April 2023	59,227	7,016	7,432			73,675
National Officer	78,483	9,601	9,988	Travelcard	5,000	103,072

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)			155,753
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			83,379
Other investment income (specify)			
			239,132
		Total investment income	239,132
		Credited to:	
		General Fund (Page 3)	239,132
		Accident and injury fund	
		Lottery fund	
		Union learning fund	
		Political Fund	
		Total Investment Funds	239,132

Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
2,404,442	Fixed Assets (at page 14)		2,295,738
	Investments (as per analysis on page 15)		
5,799,190	Quoted (Market value £ (6,155,985)		6,155,985
1,041,440	Unquoted		1,202,930
	Total Investments		7,358,915
	Other Assets		
	Loans to other trade unions		
971,057	Sundry debtors		952,432
5,678,693	Cash at bank and in hand		5,768,630
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Pension scheme asset		1,860,000
6,649,750	Total of other assets		8,581,062
15,894,822	Total assets		18,235,715
6,230,169	General fund (page 3)		8,482,347
5,294,799	Accident and injury fund		5,028,716
145,654	Lottery fund		88,962
	Union learning fund		
808,475	Political Fund Account		893,692
	Liabilities		
	Amount held on behalf of central trade union political fund		
£839,041	Trade creditors		851,279
£94,424	Sundry creditors		113,322
£2,211,261	Accruals		2,777,397
£271,000	Other liabilities		
£3,415,726	Total liabilities		3,741,998
£15,894,822	Total assets		18,235,715

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	3,329,816		1,433,428	163,072		4,926,316
Additions	61,114		141,182			202,296
Disposals	-84,347					-84,347
Revaluation/Transfers						
At end of year	3,306,583		1,574,610	163,072		5,044,265
Accumulated Depreciation						
At start of year	1,407,616		976,582	137,676		2,521,874
Charges for year	71,198		186,528	16,786		274,512
Disposals	-47,859					-47,859
Revaluation/Transfers						
At end of year	1,430,955		1,163,110	154,462		2,748,527
Net book value at end of year	1,875,628		411,500	8,610		2,295,738
Net book value at end of previous year	1,922,200		456,846	25,396		2,404,442

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	5,039,607	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Funds	1,116,378	
Total quoted (as Balance Sheet)	6,155,985	
Market Value of Quoted Investment	6,155,985	
Unquoted		
Equities		
Unity Trust Bank	1,202,400	
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)	1,202,930	
Market Value of Unquoted Investments	1,202,930	

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

No

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

No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	11,087,259	243,774	11,331,033
From Investments	239,132		239,132
Other Income (including increases by revaluation of assets)	3,706,945	11,000	3,717,945
Total Income	15,033,336	254,774	15,288,110
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	13,103,933	169,557	13,273,490
Funds at beginning of year (including reserves)	11,670,622	808,475	12,479,097
Funds at end of year (including reserves)	13,600,025	893,692	14,493,717
Assets			
Fixed Assets			2,295,738
Investment Assets			7,358,915
Other Assets			8,581,062
		Total Assets	18,235,715
Liabilities		Total Liabilities	3,741,998
Net Assets (Total Assets less Total Liabilities)			14,493,717

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?		<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="4"/>		
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: 50px;" type="text" value="25"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="23"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="23"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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 type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="39"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="25"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="20"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text" value="5"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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 type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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: 50px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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: 50px;" 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	1,541
Number of votes cast in the ballot	1,052
Number of Individuals answering "Yes" to the question	984 ¹
Number of individuals answering "No" to the question	67 ²
Number of invalid or otherwise spoiled voting papers returned	1 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	31,462
Number of votes cast in the ballot	23,046
Number of Individuals answering "Yes" to the question	20,214 ¹
Number of individuals answering "No" to the question	2,796 ²
Number of invalid or otherwise spoiled voting papers returned	36 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	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input 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

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.

Accounting policies



(see notes 84 and 85)

see attached statutory accounts

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:	
			(or other official whose position should be stated)
Name:	Matt Wrack, General Secretary	Name:	Ian Murray, President
Date:	31 May 2023	Date:	31 May 2023

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

NOTES TO THE ACCOUNTS

For the year ended 31 December 2023

1 Accounting Policies

- (a) These accounts have been prepared 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. 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 macroeconomic phenomena. In 2023, the pay dispute was settled which meant that subscription income increased by 7% in May 2023 and a further 5% in August 2023. In addition union membership numbers increased which demonstrates the importance of union support in these challenging times. Whilst in 2023 the general fund made a deficit, this was largely offset by the surplus on sale of the London office. In 2024 the union has drafted a breakeven budget, with numerous expenditure savings. 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 by the net asset value per share 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 has entitled to the monies as specified through our grant contracts.
- (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.
- (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 administering 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.

- (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.

On 15 March 2023 The Fire Brigade Union Retirement and Death Benefit Scheme (FBURDBS) merged with the FBU Pension Scheme. On this day both the assets and liabilities were transferred to the FBU Pension Scheme.

(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 give rise to a corporation tax liability.

Auditor's report (continued)

see attached

Signature(s) of auditor or auditors:

Haysmacintyre LLP

Name(s):

Haysmacintyre LLP

Profession(s) or Calling(s):

Registered Auditor

Address(es):

10 Queen Street Place

London

Postcode

EC4R 1AG

Date

31/05/2023

Contact name for inquiries and telephone number:

Tom Brain 020 7969 5670

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

M2 ACCOUNTS AND FINANCIAL STATEMENTS

STATEMENT OF THE EXECUTIVE COUNCIL'S RESPONSIBILITIES

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

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

We have audited the financial statements of the Fire Brigades Union for the year ended 31 December 2023 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with 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 other 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 opinion.

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 are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Arising solely from the limitation on the scope of our work relating to the valuation of investment property referred to above, we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of the following matters in relation to which the regulations require us to report to you if, in our opinion:

- proper accounting records have not been maintained by the Union; or
- a satisfactory system of financial control has not been maintained by Union; or
- the Union's financial statements are not in agreement with the accounting records and returns.

RESPECTIVE RESPONSIBILITIES OF THE UNION'S EXECUTIVE COUNCIL AND AUDITORS

As described on page 105 the Executive Council are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK & Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standard for Auditors.

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.

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:

Based on our understanding of the Union and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Trade Union legislation, data protection regulations and employment law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Trade Union and Labour Relations (Consolidation) Act 1992 and corporation tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journal entries in respect of revenue recognition. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's 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 members of the Union, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended). Our audit work has been undertaken so that we might state to the members of the Union those matters we are required to state to them in an independent auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the members of the Union as a body, for our audit work, for this report, or for the opinion we have formed.



Haysmacintyre LLP

Chartered Accountants, Registered Auditors
10 Queen Street Place, London EC4R 1AG

Date: 18 April 2024

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	24/05/2024
Contact name and telephone number	Anne Hock 02380 867335

Membership audit certificate

Section two

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

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

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	