

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 2024		
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	No	X
General Secretary:	Stephen P Wright		
Telephone Number:	020 85411765		
Contact name for queries regarding the completion of this return	Ana Carvalho		
Telephone Number:	020 85411765		
E-mail:	ana.carvalho@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

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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
	32,175	1,542			33,717
Total	32,175	1,542			A 33,717

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

33,717

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

175

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	C.Griffiths	G.Tovey	01 September 2024
Executive Council Member	L.Skarratts	A.Fox-Hewitt	01 July 2024

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

X

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 23.01.2020
Ben Selby	Assistant General Secretary 24.02.2023
Ian Murray	President 14.02.2022
Steve Wright	Executive Council and VP 08.09.2023
Mark Rowe	National Officer 24.04.2023
Riccardo La Torre	National Officer 20.04.2020
Tam McFarlane	National Officer 15.03.2023
Colin Brown	Executive Council 11.03.2022
Jim Quinn	Executive Council and NT 07.02.2023
Tony Curry	Executive Council 29.05.2021
Pete Smith	Executive Council 20.04.2022
Andrew Fox-Hewitt	Executive Council 01.07.2024
Adam Taylor	Executive Council 24.04.2023
Andrew Scattergood	Executive Council 05.05.2022
Gareth Tovey	Executive Council 01.09.2024
Jamie Newell	Executive Council 15.05.2022
David Shek	Executive Council 17.05.2024
Joe Weir	Executive Council 04.04.2022
Val Hampshire	Executive Council 19.05.2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		10,434,766
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		10,434,766
Investment income (as at page 12)		163,880
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,743,451	
Total of other income (as at page 4)		2,743,451
Total income		13,342,097
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,329,964
Administrative expenses (as at page 10)		8,876,884
Federation and other bodies (specify)		
Other - Affiliations		187,264
Total expenditure Federation and other bodies		187,264
Taxation		
Total expenditure		10,394,112
Interfund Transfers OUT		
Surplus (deficit) for year		2,947,985
Amount of general fund at beginning of year		8,482,347
Amount of general fund at end of year		11,430,332

(see notes 19 and 20)

P4

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	405,482
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Legal fees	924,482
carried forward		Total (should agree with figure in General Fund)	1,329,964

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
Income	From members		1,561,912
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			1,561,912
Interfund Transfers IN			
Expenditure	Benefits to members		1,472,875
	Administrative expenses and other expenditure (as at page 10)		255,947
	Total Expenditure		1,728,822
	Interfund Transfers OUT		
Surplus (Deficit) for the year			-166,910
Amount of fund at beginning of year			5,028,716
Amount of fund at the end of year (as Balance Sheet)			4,861,806
Number of members contributing at end of year			30,409

Fund 3		Fund Account	
Name:	Lottery fund	£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		259,312
Total other income as specified			259,312
Total Income			259,312
Interfund Transfers IN			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		312,640
	Total Expenditure		312,640
	Interfund Transfers OUT		
Surplus (Deficit) for the year			-53,328
Amount of fund at beginning of year			88,962
Amount of fund at the end of year (as Balance Sheet)			35,634
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		34,138
Total other income as specified			34,138
Total Income			34,138
Interfund Transfers IN			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		34,138
	Total Expenditure		34,138
	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		260,841
	Investment income (as at page 12)		
Other income (specify)	Office rent	6,000	
	Total other income as specified		6,000
	Total income		266,841

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)			169,169
Expenditure B (as at page ii)			
Expenditure C (as at page iii)			64,600
Expenditure D (as at page iv)			
Expenditure E (as at page v)			36,740
Expenditure F (as at page vi)			
Non-political expenditure (as at page vii)			52,849
	Total expenditure		323,357
	Surplus (deficit) for year		-56,516
	Amount of political fund at beginning of year		893,692
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)		837,176
	Number of members at end of year contributing to the political fund		24,863
	Number of members at end of the year not contributing to the political fund		8,854
	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.

[illegible]

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

[illegible]

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))	£
2024	Labour Party	Various	64,600
Total			64,600

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	

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 Conference	36,040
DUP Conference	700
Total	36,740

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	£
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		£
ICTU Renewal Campaign Project		203
Civica - Welsh Labour Leadership Election		263
Local Authority Commission		7,974

Total expenditure 8,440

(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

£

TUC Cymru	569
LRD Publications	216

Total expenditure 784

£

(c) the total amount of all other money expended

Political Engagement Officer	43,624

Total expenditure 43,624

Total of all expenditures 52,849

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			4,080,443
Salaries and Wages included in above	1,918,027		
Auditors' fees			68,395
Legal and Professional fees			730,700
Occupancy costs			572,710
Stationery, printing, postage, telephone, etc.			
Expenses of Executive Committee (Head Office)			225,247
Expenses of conferences			321,151
Other administrative expenses (specify)			
Firefighter			161,527
Member representation			2,700,959
Commissions and bank charges			41,870
Other Outgoings			
Depreciation			263,967
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
Lottery			312,640
tretert			
Total			9,479,609
Charged to:			
	General Fund (Page 3)		8,876,884
	Accident and injury fund		255,947
	Lottery fund		312,640
	Union learning fund		34,138
Total			9,479,609

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

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)			140,265
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			23,615
Other investment income (specify)			
			163,880
		Total investment income	163,880
		Credited to:	
		General Fund (Page 3)	163,880
		Accident and injury fund	
		Lottery fund	
		Union learning fund	
		Political Fund	
		Total Investment Funds	163,880

Balance sheet as at

31 December 2024

(see notes 49 to 52)

Previous Year		£	£
2,295,738	Fixed Assets (at page 14)		2,162,214
	Investments (as per analysis on page 15)		
6,155,985	Quoted (Market value £ (3,360,891)		3,360,891
1,202,930	Unquoted		2,071,730
7,358,915	Total Investments		5,432,621
	Other Assets		
	Loans to other trade unions		
952,432	Sundry debtors		961,738
5,768,630	Cash at bank and in hand		7,468,583
	Income tax to be recovered		
	Stocks of goods		
1,860,000	Others (specify) Pension Scheme Asset		3,497,000
8,581,062	Total of other assets		11,927,321
18,235,715	Total assets		19,522,156
8,482,347	General fund (page 3)		11,430,332
5,028,716	Accident and injury fund		4,861,806
88,962	Lottery fund		35,634
	Union learning fund		
893,692	Political Fund Account		837,176
	Liabilities		
	Amount held on behalf of central trade union political fund		
£851,279	Trade creditors		634,702
£113,322	Sundry creditors		235,592
£2,777,397	Accruals		1,486,914
£3,741,998	Total liabilities		2,357,208
£14,493,717	Total assets		19,522,156

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	3,306,583		1,574,610	163,072		5,044,265
Additions			130,737	-1		130,736
Disposals				-95,898		-95,898
Revaluation/Transfers						
At end of year	3,306,583		1,705,347	67,173		5,079,103
Accumulated Depreciation						
At start of year	1,430,955		1,163,110	154,462		2,748,527
Charges for year	64,469		191,185	8,313		263,967
Disposals				-95,605		-95,605
Revaluation/Transfers						
At end of year	1,495,424		1,354,295	67,170		2,916,889
Net book value at end of year	1,811,159		351,052	3		2,162,214
Net book value at end of previous year	1,875,628		411,500	8,610		2,295,738

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds	Political Fund
Quoted	£	£
Equities (e.g. Shares)		
	3,208,765	
Government Securities (Gilts)		
Other quoted securities (to be specified) Funds	152,126	
Total quoted (as Balance Sheet)	3,360,891	
Market Value of Quoted Investment	3,360,891	
Unquoted		
Equities		
Unity Trust Bank	2,071,200	
Other	530	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	2,071,730	
Market Value of Unquoted Investments	2,071,730	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
------------------------------	-----------------------------

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	11,996,678	260,841	12,257,519
From Investments	163,880		163,880
Other Income (including increases by revaluation of assets)	3,036,901	6,000	3,042,901
Total Income	15,197,459	266,841	15,464,300
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	12,469,712	323,357	12,793,069
Funds at beginning of year (including reserves)	13,600,025	893,692	14,493,717
Funds at end of year (including reserves)	16,327,772	837,176	17,164,948
Assets			
	Fixed Assets		2,162,214
	Investment Assets		5,432,621
	Other Assets		11,927,321
		Total Assets	19,522,156
Liabilities		Total Liabilities	2,357,208
Net Assets (Total Assets less Total Liabilities)			17,164,948

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)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held: <input type="text"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input 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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>
Ballot 2		
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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>
Ballot 3		
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	<input type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

Ballot 4

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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

Ballot 5

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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

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	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

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.

Attached on email.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

	2024 £	2023 £
2 Benefits		
Legal fees	924,482	1,256,086
Education	405,482	434,368
Accident and injury claims	1,472,875	1,460,736
	2,802,839	3,151,190
3 Costs of staff and lay officials		
Salaries and national insurance contributions	2,238,363	1,998,391
Pension contributions	596,840	397,606
FRS102 pension scheme adjustment (see note 12)	(51,000)	(77,000)
Officials' allowance	602,286	586,994
PAYE agreement	400	400
Trade union leave	737,177	1,102,045
	4,124,066	4,008,436
4 Member representation		
Travel	280,425	309,345
Mileage	206,582	257,108
Hotels	318,967	390,076
Subsistence and evening meals	248,411	304,582
Motor expenses	6,727	6,577
Other organising expenses	32,888	29,927
Reports, journals and subscriptions	47,332	80,854
Ballot expenses	116,922	139,611
Donations	119,894	51,912
Goods for presentations and campaigning	93,112	213,145
Communications	430,833	389,064
Computer Support	767,164	673,616
Printing and stationery	305,457	217,626
Advertising	12,455	12,689
National Joint Council Contribution	8,704	52,221
	2,995,873	3,128,353
5 Premises		
Repairs and Renewals	38,326	49,465
Office expenses	495,351	597,540
Insurance	39,033	38,779
	572,710	685,784
6 Other expenditure		
Bank charges and interest payable	9,884	7,166
Audit, pension audit and accountancy	68,395	66,390
Professional fees	730,700	734,726
	808,979	808,282

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

7 Taxation

Current

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.

Deferred Tax (see note 13)

Unrealised valuation increases relating to investments would potentially give rise to chargeable gains on the sale of the asset, but any potential liability to tax is eliminated if the proceeds of sale are reinvested in other chargeable assets used for provident purposes. The tax on any proceeds which are not reinvested is reduced by indexation allowances and any balance can also be offset against expenditure on provident benefits. Deferred tax has not been provided for potential chargeable gains because the Union is satisfied that proceeds of the sale of all related assets can be substantially reinvested, sufficient that any remaining balance can be offset against allowance or expenses. Therefore, no unrealized gain at 31 December 2024 is expected to give rise to a liability to tax

	Land & buildings £	Fixtures fittings & equipment £	Motor vehicles £	Total £
8 Fixed assets				
Cost				
At 1 January 2024	3,306,583	1,574,610	163,072	5,044,265
Additions	–	130,737	(1)	130,736
Disposals	–	–	(95,898)	(95,898)
At 31 December 2024	3,306,583	1,705,347	67,173	5,079,103
Depreciation				
At 1 January 2024	1,430,955	1,163,110	154,462	2,748,527
Charge for the year	64,469	191,185	8,313	263,967
Disposals	–	–	(95,605)	(95,605)
At 31 December 2024	1,495,424	1,354,295	67,170	2,916,889
Net book value				
At 31 December 2024	1,811,159	351,052	3	2,162,214
Net book value				
At 31 December 2023	1,875,628	411,500	8,610	2,295,738

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

9 Investments

	2024 £	2023 £
Quoted investments and unit trusts (note 9a)	3,360,891	6,155,985
Unquoted equities (note 9b)	2,071,730	1,202,930
Fair value of total investments	5,432,621	7,358,915

a) Quoted equities and unit trusts

	2024 £	2023 £
Market value at 1 January 2024	6,155,985	5,799,190
Additions	418,748	701,910
Disposal proceeds	(3,556,240)	(757,120)
Cash movement	88,463	–
Change in fair value of investments	253,935	412,005

Market value at 31 December 2024

3,360,891	6,155,985
-----------	-----------

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

	2023 £	2022 £
Market value at 1 January 2024	1,202,930	1,041,440
Surplus on revaluation of financial assets to fair value	868,800	161,490

Market value at 31 December 2024

2,071,730	1,202,930
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Historical cost at 31 December 2024

240,530	240,530
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Unquoted shares held by the union at the year end are broken down as follows:

235,500 Unity Trust plc "A" ordinary shares

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

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

10 Debtors

	2024 £	2023 £
Membership debtors	727,330	625,160
Other debtors	13,085	19,178
Prepayments	221,323	308,094
	961,738	952,432

11 Current liabilities

	2024 £	2023 £
Trade creditors	634,702	851,279
Other creditors	235,592	113,322
Accruals	1,486,914	2,777,397
	2,357,208	3,741,998

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

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.

	2024 £'000	2023 £'000
1. FBU Pension Scheme		
Opening balance	1,860	(306)
Current service cost	(111)	(113)
Past service cost	(250)	–
Administration expenses	(199)	(229)
Contributions by the union	523	419
Group transfer from The Fire Brigades Union Retirement and Death Benefits Scheme	–	2,140
Total service cost	(37)	2,217
Net interest cost	88	66
Actuarial gain/(loss)	1,586	(117)
Closing balance	3,497	1,860

2. The Fire Brigades Union Retirement and Death Benefits Scheme

Opening balance	–	35
Current service cost	–	(19)
Contributions by the union	–	30
Settlements	–	(581)
Group transfer to FBU Pension Scheme	–	(2,140)
Total service cost	–	(2,710)
Net interest credit	–	27
Actuarial gain	–	2,648
Closing balance	–	–

Both schemes

Opening balance	1,860	(271)
Current service cost	(111)	(132)
Past service cost	(250)	–
Administration expenses	(199)	(229)
Contributions by the union	523	449
Settlements	–	(581)
Total service cost	(37)	(493)
Net interest cost	88	93
Actuarial gain	1,586	2,531
Closing balance	3,497	1,860

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

12 Defined benefit pension fund (continued)

1. FBU Pension Scheme

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

		At 31.12.2024	At 31.12.2023
Rate of increase in salaries		2.9%	2.8%
Rate of increase for deferred pensioners		2.9%/2.5%	2.8%/2.5%
Discount rate		5.6%	4.5%
Rate of increase of pensions in payment	RPI increasing	3.2% max 5%	3.1% max 5%
	CPI increasing	2.9%	2.8%

The mortality assumptions are in accordance with the S3PA CMI 2023 (1.25%).

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

	% of total Scheme assets	Value at 31.12.2023 £'000	% of total Scheme assets	Value at 31.12.2022 £'000
Cash	1%	135	1%	103
Annuities	29%	4,992	33%	5,708
Cash accumulation policy	40%	6,875	38%	6,585
Funds	30%	5,369	28%	4,793
Total market value of assets		<u>17,371</u>		<u>17,189</u>

2. The Fire Brigades Union Retirement and Death Benefit Scheme

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.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

12 Defined benefit pension fund (continued)

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

	2024 FBU pension scheme £'000	2024 FBU RDB scheme*	2024 Total £'000	2023 FBU pension scheme £'000	2023 FBU RDB scheme*	2023 Total £'000
Present value of defined benefit obligation	(13,874)	–	(13,874)	(15,329)	–	(15,329)
Fair value of scheme assets	17,371	–	17,371	17,189	–	17,189
Net liability recognised	3,497	–	3,497	1,860	–	1,860

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

Current service costs	111	–	111	113	19	132
Past service costs	250	–	250	–	–	–
Administration expenses	199	–	199	229	–	229
Net interest credit	(88)	–	(88)	(66)	(27)	(93)
Total recognised	472	–	472	276	(8)	268
Actual return on scheme assets	416	–	416	1,120	2,665	3,785

The amounts recognised in other comprehensive income:

Actuarial (losses)/gains	1,665	–	1,665	(557)	–	(557)
Return on assets (excluding interest income)	(352)	–	(352)	440	2,573	3,013
Experience losses arising on the plan liabilities	273	–	273	–	75	75
Total recognised	1,586	–	1,586	(117)	2,648	2,531

* The Fire Brigades Union Retirement and Death Benefits Scheme

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

12 Defined benefit pension fund (continued)

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

	2024 FBU pension scheme £'000	2024 FBU RDB scheme* £'000	2024 Total £'000	2023 FBU pension scheme £'000	2023 FBU RDB scheme* £'000	2023 Total £'000
Scheme liabilities at 1 January	15,329	–	15,329	7,949	6,579	14,528
Current service cost	111	–	111	113	19	132
Past service cost	250	–	250	–	–	–
Interest cost	680	–	680	614	65	679
Contributions by scheme participants	101	–	101	109	4	113
Settlements	–	–	–	–	400	400
Transfer	–	–	–	6,949	(6,949)	–
Actuarial (gain)/loss	(1,938)	–	(1,938)	557	(75)	482
Benefits paid	(659)	–	(659)	(962)	(43)	(1,005)
Scheme liabilities at 31 December	13,874	–	13,874	15,329	–	15,329

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

Fair value of scheme assets at 1 January	17,189	–	17,189	7,643	6,614	14,257
Interest income	768	–	768	680	92	772
Expenses	(199)	–	(199)	(229)	–	(229)
Actuarial (loss)/gain	(352)	–	(352)	440	2,573	3,013
Contributions by employer	523	–	523	419	30	449
Settlements	–	–	–	–	(181)	(181)
Transfer	–	–	–	9,089	(9,089)	–
Contributions by scheme participants	101	–	101	109	4	113
Benefits paid	(659)	–	(659)	(962)	(43)	(1,005)
Scheme assets at 31 December	17,371	–	17,371	17,189	–	17,189

* The Fire Brigades Union Retirement and Death Benefits Scheme

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

12 Defined benefit pension fund (continued)

FBU Pension Scheme

The most recently completed actuarial valuation of the scheme as at 30 June 2022 showed a scheme funding deficit of £369,000. The union agreed to pay annual contributions of 23% 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 2022, the Union has agreed to pay £128,000 to 30th September 2026 . 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 £521,000 to the Scheme during the accounting year beginning 1 January 2024.

The Fire Brigades Union Retirement and Death Benefits Scheme

The most recently completed actuarial valuation as at 31 October 2020 showed a scheme funding deficit of £787,0000 and the union had agreed with the trustees that it would 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 paid 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. The member contributions were payable in addition at a rate of 15% of pensionable salary. On 15 March 2023 this scheme merged with The FBU Pension Scheme, the net assets of the scheme of £2,140,000 were transferred on this date and the FBU Pension Scheme assumed the assets and liabilities of this scheme.

13 Contingent Liability (as explained in note 7)

As explained in note 13, no tax liabilities are expected to arise on the realization of unrealised valuation increases on investments. If the unrealised valuation increases at 31 December 2024 were all to give rise to chargeable gains the maximum liability to tax would be £679,403 (2023: £343,447).

14 Operating leases

As at 31 December 2024 the union has future commitments under non-cancellable operational leases as follows:

	2024 £	2023 £
Within one year	112,933	219,572
Between two and five years	20,842	137,947
Total	133,774	357,519

Operating leases relating to land and buildings amounted to £76,813 (2022 – £69,120) and operating leases relating to other activities amounted to £280,706 (2022 – £416,195).

15 Key management personnel

Key management and personnel compensation of £497,363 (2023 – £424,130) 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

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

16 Lottery

	2024 £	2023 £
Income	259,312	264,275
Expenditure		
Prizes and administration	127,252	127,883
Good causes	185,388	193,084
	312,640	320,967
Deficit for the year	(53,328)	(56,692)
Funds at beginning of the year	88,962	145,654
Funds at the end of the year	35,634	88,962

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

Good causes	2024 £
University of Central Lancashire	FBU Research Project; Mental Health of UK Firefighters PHD student support
Consultancy Fees	Fire Policy Research
Consultancy Fees	Remembrance Website
Consultancy Fees	Red Plaque Website
Donation	Essex Firefighter memorial project
Donation	Mark Keefe following a medical emergency
Red plaque	Bob Smith & Paul Parkin
Red Plaque	Bob Crampin & Keith Marshall
Red plaque	Roderick Nicolson
Red plaque	Daniel Michael O'Donovan
Red plaque	Wesley Orr
Red plaque	Henry 'Harry' Stafford Colebourn
Red plaque	Richard Peacock
Red plaque	All Firefighters Plaque
Red Plaque	Ian Cameron
Red plaque	Roderick MacLeod
Red plaque	Barry Martin
Red plaque	Firefighters who gave their lives in Covent Garden Fire in 1974
Red plaque	Robert Miller
Red plaque	Cyril George Dutton
Red plaque	Catering
Red plaque	Remembrance Wreaths
Red plaque	Brochure
Red plaque	Orders of Service
	185,388

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

17 Statement of Comprehensive Income – 2023

	Note	General fund £	Accident and injury fund £	Political fund £	Lottery fund £	Union learning fund £	2023 £
Income							
Contributions	1(f)	9,637,368	1,449,891	243,774	–	–	11,331,033
Investment Income		239,132	–	–	–	–	239,132
Grants and donations		–	–	–	–	54,817	54,817
Other Income	16	–	–	11,000	264,275	–	275,275
Commission received		16,265	–	–	–	–	16,265
VAT recoverable		9,581	–	–	–	–	9,581
		<u>9,902,346</u>	<u>1,449,891</u>	<u>254,774</u>	<u>264,275</u>	<u>54,817</u>	11,926,103
Expenditure							
Benefits	2	1,690,454	1,460,736	–	–	–	3,151,190
Conferences		310,903	–	69,170	–	–	380,073
Affiliations		170,864	–	51,570	–	–	222,434
'Firefighter'		264,606	–	–	–	–	264,606
Commissions		15,237	15,238	7,618	–	–	38,093
Union learning costs		–	–	–	–	(9,240)	(9,240)
Staff and officials	3	3,676,970	240,000	27,409	–	64,057	4,008,436
Member representation	4	3,120,959	–	7,394	–	–	3,128,353
Premises	5	685,784	–	–	–	–	685,784
Other expenditure	6	801,886	–	6,396	–	–	808,282
Depreciation	1(c)	274,512	–	–	–	–	274,512
Lottery good causes and prizes	16	–	–	–	320,967	–	320,967
Defined benefit net interest cost	12	(66,000)	–	–	–	–	(66,000)
		<u>10,946,175</u>	<u>1,715,974</u>	<u>169,557</u>	<u>320,967</u>	<u>54,817</u>	13,207,490
Operating (deficit)/surplus		(1,043,829)	(266,083)	85,217	(56,692)	–	(1,281,387)
Non-operating income and expenditure							
Surplus on disposal of fixed assets		734,512	–	–	–	–	734,512
Surplus on revaluation of quoted investments	9(a)	412,005	–	–	–	–	412,005
Surplus on revaluation of unquoted investments	9(b)	161,490	–	–	–	–	161,490
Surplus/(deficit) for the year before taxation		264,178	(266,083)	85,217	(56,692)	–	26,620
Surplus/(deficit) for the year after taxation		264,178	(266,083)	85,217	(56,692)	–	26,620

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

17 Statement of Comprehensive Income – 2023 (continued)

	Note	General fund £	Accident and injury fund £	Political fund £	Lottery fund £	Union learning fund £	2023 £
Other comprehensive income							
Actuarial loss on post employment benefit obligations		(1,100,000)	–	–	–	–	(1,100,000)
Return on assets less net interest		3,013,000	–	–	–	–	3,013,000
Experience gains		75,000	–	–	–	–	75,000
Total other comprehensive income	12	1,988,000	–	–	–	–	1,988,000
Total comprehensive income/(expense) for the year		2,252,178	(266,083)	85,217	(56,692)	–	2,014,620

Accounting policies



(see notes 84 and 85)

Attached on email.

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:	Steve Wright, General Secretary	Name:	Jim Quinn, National Treasurer
Date:	29 May 2025	Date:	29 May 2025

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	

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

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.
- (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 next 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.

NOTES TO THE ACCOUNTS

1 Accounting Policies (continued)

For the year ended 31 December 2024

- (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.

- (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 by the next asset value per share as approved by the board of the bank (Unity Trust Bank).

NOTES TO THE ACCOUNTS

1 Accounting Policies (continued)

For the year ended 31 December 2024

- 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 deferred tax liability.

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)

Attached on email.

Signature(s) of auditor or auditors:		
Name(s):	HaysMac LLP	
Profession(s) or Calling(s):	Chartered Accountants, Registered Auditors	
Address(es):	10 Queen Street Place	
	London	
Postcode	EC4R 1AG	
Date	30/05/2025	
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 2024 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 2024 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

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 96 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). 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.



HaysMac LLP

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

Date: 15 April 2025

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)

Attached on email.	
Signature of assurer	
Name	Anne Hock
Address	Popularis Ltd, Nutsey Lane, Totton, Southampton, SO40 3RL
Date	27/05/2025
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	



Document

Double-click on icon to open guidance