

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

|                                                                      |                                                      |  |    |   |                          |
|----------------------------------------------------------------------|------------------------------------------------------|--|----|---|--------------------------|
| Name of Trade Union:                                                 | FIRE AND RESCUE SERVICES ASSOCIATION                 |  |    |   |                          |
| Year ended:                                                          | 31ST DECEMBER 2025                                   |  |    |   |                          |
| List no:                                                             | 529T                                                 |  |    |   |                          |
| Head or Main Office address:                                         | FIREFIGHTER HOUSE                                    |  |    |   |                          |
|                                                                      | STATION ROAD                                         |  |    |   |                          |
|                                                                      | ATTLEBOROUGH                                         |  |    |   |                          |
|                                                                      | NORFOLK                                              |  |    |   |                          |
|                                                                      |                                                      |  |    |   |                          |
| Postcode                                                             | NR17 2AS                                             |  |    |   |                          |
| Website address (if available)                                       | <a href="http://www.frsa.org.uk">www.frsa.org.uk</a> |  |    |   |                          |
| Has the address changed during the year to which the return relates? | Yes                                                  |  | No | X | ('X' in appropriate box) |
| General Secretary:                                                   | C.E.O. TRISTAN ASHBY                                 |  |    |   |                          |
| Telephone Number:                                                    | 01953 455005                                         |  |    |   |                          |
| Contact name for queries regarding the completion of this return     | SANDY HALLIDAY                                       |  |    |   |                          |
| Telephone Number:                                                    | 01953 455005                                         |  |    |   |                          |
| E-mail:                                                              | sandy.halliday@frsa.org.uk                           |  |    |   |                          |

### Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

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

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# Return of Members

(see notes 10 and 11)

|              | Number of members at the end of the year |                  |                |                                              |         |
|--------------|------------------------------------------|------------------|----------------|----------------------------------------------|---------|
|              | Great Britain                            | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | Totals  |
|              | 1,600                                    | 23               |                |                                              | 1,623   |
| <b>Total</b> | 1,600                                    | 23               |                |                                              | A 1,623 |

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

1,623

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

## Change of Officers

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

| Position Held     | Name of Officer ceasing to hold Office | Name of Officer Appointed | Date of change          |
|-------------------|----------------------------------------|---------------------------|-------------------------|
| Executive Officer |                                        | Conor Edwards             | Sunday, 1 June 2025     |
| Executive Officer | James Collins                          |                           | Friday, 17 October 2025 |
|                   |                                        |                           |                         |
|                   |                                        |                           |                         |
|                   |                                        |                           |                         |
|                   |                                        |                           |                         |

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:

(see note 12)

[illegible]

(see notes 13 to 18)

P3

(see notes 19 and 20)

P4

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

|                                                   |         |                                                             | £       |
|---------------------------------------------------|---------|-------------------------------------------------------------|---------|
| Representation –<br>Employment Related Issues     |         | <b>brought forward</b>                                      | -28,039 |
|                                                   | -28,039 | Advisory Services                                           |         |
|                                                   |         |                                                             |         |
| Representation –<br>Non Employment Related Issues |         | Other Cash Payments                                         |         |
|                                                   |         |                                                             |         |
|                                                   |         | Education and Training services                             |         |
|                                                   |         |                                                             |         |
| Communications                                    |         |                                                             |         |
|                                                   |         |                                                             |         |
|                                                   |         | Negotiated Discount Services                                |         |
|                                                   |         |                                                             |         |
| Dispute Benefits                                  |         |                                                             |         |
|                                                   |         | Other Benefits and Grants (specify)                         |         |
|                                                   |         |                                                             |         |
| <b>carried forward</b>                            | -28,039 | <b>Total (should agree with figure in<br/>General Fund)</b> | -28,039 |

(See notes 21 and 23)

| Fund 2             |                                                               | Fund Account |   |
|--------------------|---------------------------------------------------------------|--------------|---|
| Name:              |                                                               | £            | £ |
| <b>Income</b>      |                                                               |              |   |
|                    | From members                                                  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)                                        |              |   |
|                    |                                                               |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>                                           |              |   |
|                    | Interfund Transfers IN                                        |              |   |
| <b>Expenditure</b> |                                                               |              |   |
|                    | Benefits to members                                           |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | Interfund Transfers OUT                                       |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |

| Fund 3             |                                                               | Fund Account |   |
|--------------------|---------------------------------------------------------------|--------------|---|
| Name:              |                                                               | £            | £ |
| <b>Income</b>      |                                                               |              |   |
|                    | From members                                                  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)                                        |              |   |
|                    |                                                               |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>                                           |              |   |
|                    | Interfund Transfers IN                                        |              |   |
| <b>Expenditure</b> |                                                               |              |   |
|                    | Benefits to members                                           |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | Interfund Transfers OUT                                       |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |



(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

| Fund 8      |                                                               | Fund Account |   |
|-------------|---------------------------------------------------------------|--------------|---|
| Name:       |                                                               | £            | £ |
| 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)

£

£

| <b>Political fund account 1</b> |                                   | <b>To be completed by trade unions which maintain their own political fund</b> |  |
|---------------------------------|-----------------------------------|--------------------------------------------------------------------------------|--|
| <b>Income</b>                   | Members contributions and levies  |                                                                                |  |
|                                 | Investment income (as at page 12) |                                                                                |  |
| Other income (specify)          |                                   |                                                                                |  |
|                                 |                                   |                                                                                |  |
|                                 |                                   |                                                                                |  |
| Total other income as specified |                                   |                                                                                |  |
| Total income                    |                                   |                                                                                |  |

| <b>Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b> |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Expenditure A</b> (as at page i)                                                                                                                                                                                                          |  |
| <b>Expenditure B</b> (as at page ii)                                                                                                                                                                                                         |  |
| <b>Expenditure C</b> (as at page iii)                                                                                                                                                                                                        |  |
| <b>Expenditure D</b> (as at page iv)                                                                                                                                                                                                         |  |
| <b>Expenditure E</b> (as at page v)                                                                                                                                                                                                          |  |
| <b>Expenditure F</b> (as at page vi)                                                                                                                                                                                                         |  |
| <b>Non-political expenditure</b> (as at page vii)                                                                                                                                                                                            |  |
| Total expenditure                                                                                                                                                                                                                            |  |
| Surplus (deficit) for year                                                                                                                                                                                                                   |  |
| Amount of political fund at beginning of year                                                                                                                                                                                                |  |
| Amount of political fund at the end of year (as <u>Balance Sheet</u> )                                                                                                                                                                       |  |
| 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 contribute to the political fund                                                                                                                          |  |

| <b>Political fund account 2</b>                                                                                               |                                                                                                         | <b>To be completed by trade unions which act as components of a central trade union</b> |  |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--|
| <b>Income</b>                                                                                                                 | Contributions and levies collected from members on behalf of central political fund                     |                                                                                         |  |
|                                                                                                                               | Funds received back from central political fund                                                         |                                                                                         |  |
|                                                                                                                               | Other income (specify)                                                                                  |                                                                                         |  |
|                                                                                                                               |                                                                                                         |                                                                                         |  |
|                                                                                                                               |                                                                                                         |                                                                                         |  |
| Total other income as specified                                                                                               |                                                                                                         |                                                                                         |  |
| Total income                                                                                                                  |                                                                                                         |                                                                                         |  |
| <b>Expenditure</b>                                                                                                            | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) |                                                                                         |  |
|                                                                                                                               |                                                                                                         |                                                                                         |  |
|                                                                                                                               | Administration expenses in connection with political objects(specify)                                   |                                                                                         |  |
|                                                                                                                               | Non-political expenditure                                                                               |                                                                                         |  |
| Total expenditure                                                                                                             |                                                                                                         |                                                                                         |  |
| Surplus (deficit) for year                                                                                                    |                                                                                                         |                                                                                         |  |
| Amount held on behalf of trade union political fund at beginning of year                                                      |                                                                                                         |                                                                                         |  |
| Amount remitted to central political                                                                                          |                                                                                                         |                                                                                         |  |
| Amount held on behalf of central political fund at end of year                                                                |                                                                                                         |                                                                                         |  |
| Number of members at end of year contributing to the political fund                                                           |                                                                                                         |                                                                                         |  |
| Number of members at end of the year not contributing to the political fund                                                   |                                                                                                         |                                                                                         |  |
| Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund |                                                                                                         |                                                                                         |  |

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

**Political fund account expenditure (a)**

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

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

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

[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

[illegible]

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

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

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

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



**Political fund account expenditure (e)**

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

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

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

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

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

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

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

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

| (a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one | £ |
|------------------------------------------------------------------------------------------------------------------------------|---|
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |
|                                                                                                                              |   |

Total expenditure

(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

£

|  |  |
|--|--|
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Total expenditure

£

(c) the total amount of all other money expended

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
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|  |  |
|  |  |
|  |  |
|  |  |

Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

|                                                |                       | £       |
|------------------------------------------------|-----------------------|---------|
| <b>Administrative Expenses</b>                 |                       |         |
| Remuneration and expenses of staff             |                       |         |
| Salaries and Wages included in above           | 94,043                | 100,102 |
| Auditors' fees                                 |                       | 2,700   |
| Legal and Professional fees                    |                       | 16,290  |
| Occupancy costs                                |                       | 16,595  |
| Stationery, printing, postage, telephone, etc. |                       | 6,108   |
| Expenses of Executive Committee (Head Office)  |                       | 1,681   |
| Expenses of conferences                        |                       | 5,147   |
| Other administrative expenses (specify)        |                       |         |
| Recruitment                                    |                       | 491     |
|                                                |                       |         |
| <b>Other Outgoings</b>                         |                       |         |
| Depreciation                                   |                       | 399     |
| Profit on disposal of fixed assets             |                       | -160    |
| Bank charges                                   |                       | 2,019   |
| Admin charges                                  |                       | 1,412   |
|                                                |                       |         |
| Outgoings on land and buildings (specify)      |                       |         |
|                                                |                       |         |
| Other outgoings (specify)                      |                       |         |
|                                                |                       |         |
| tretert                                        |                       |         |
| <b>Total</b>                                   |                       | 152,784 |
| Charged to:                                    | General Fund (Page 3) | 152,784 |
|                                                |                       |         |
| <b>Total</b>                                   |                       | 152,784 |

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

# Analysis of investment income

(see notes 47 and 48)

|                                   | Political<br>Fund<br>£ |                         | Other<br>Fund(s)<br>£ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| Rent from land and buildings      |                        |                         |                       |
| Dividends (gross) from:           |                        |                         |                       |
| Equities (e.g. shares)            |                        |                         |                       |
| Interest (gross) from:            |                        |                         |                       |
| Government securities (Gilts)     |                        |                         |                       |
| Mortgages                         |                        |                         |                       |
| Local Authority Bonds             |                        |                         |                       |
| Bank and Building Societies       |                        |                         | 15,284                |
| Other investment income (specify) |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         | 15,284                |
|                                   |                        |                         |                       |
|                                   |                        | Total investment income | 15,284                |
|                                   |                        |                         |                       |
|                                   |                        | Credited to:            |                       |
|                                   |                        | General Fund (Page 3)   | 15,284                |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        | Political Fund          |                       |
|                                   |                        |                         |                       |
|                                   |                        | Total Investment Funds  | 15,284                |

Wednesday, 31 December 2025

Wednesday, 31 December 2025

| Previous Year | (See notes 15 to 22)                                        | £ | £       |
|---------------|-------------------------------------------------------------|---|---------|
| 66            | Fixed Assets (at page 14)                                   |   | 1,195   |
|               | Investments (as per analysis on page 15)                    |   |         |
|               | Quoted (Market value £ (                      ) )           |   |         |
|               | Unquoted                                                    |   |         |
|               | <b>Total Investments</b>                                    |   |         |
|               | <b>Other Assets</b>                                         |   |         |
|               | Loans to other trade unions                                 |   |         |
|               | Sundry debtors                                              |   |         |
| 421,393       | Cash at bank and in hand                                    |   | 478,544 |
|               | Income tax to be recovered                                  |   |         |
|               | Stocks of goods                                             |   |         |
|               | Others (specify)                                            |   |         |
| 9,365         | Prepayments                                                 |   | 11,105  |
| 430,758       | <b>Total of other assets</b>                                |   | 489,649 |
| 430,824       | <b>Total assets</b>                                         |   | 490,844 |
| 406,223       | General fund (page 3)                                       |   | 465,119 |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               | Political Fund Account                                      |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               |                                                             |   |         |
|               | <b>Liabilities</b>                                          |   |         |
|               | Amount held on behalf of central trade union political fund |   |         |
| £2,049        | PAYE Due                                                    |   | 2,447   |
| £10,100       | Monies owed to a member                                     |   | 10,100  |
| £12,452       | Sundry Creditors                                            |   | 13,178  |
| £24,601       | <b>Total liabilities</b>                                    |   | 25,725  |
| £430,824      | <b>Total assets</b>                                         |   | 490,844 |

## Fixed assets account

(see notes 53 to 57)

|                                        | Land and Buildings<br>Freehold      Leasehold |   | Furniture<br>and<br>Equipment | Motor<br>Vehicles | Not used for<br>union business | Total  |
|----------------------------------------|-----------------------------------------------|---|-------------------------------|-------------------|--------------------------------|--------|
|                                        | £                                             | £ | £                             | £                 | £                              | £      |
| <b>Cost or Valuation</b>               |                                               |   |                               |                   |                                |        |
| At start of year                       |                                               |   | 46,919                        |                   |                                | 46,919 |
| Additions                              |                                               |   | 1,594                         |                   |                                | 1,594  |
| Disposals                              |                                               |   | -1,699                        |                   |                                | -1,699 |
| Revaluation/Transfers                  |                                               |   |                               |                   |                                |        |
| At end of year                         |                                               |   | 46,814                        |                   |                                | 46,814 |
|                                        |                                               |   |                               |                   |                                |        |
| <b>Accumulated Depreciation</b>        |                                               |   |                               |                   |                                |        |
| At start of year                       |                                               |   | 46,853                        |                   |                                | 46,853 |
| Charges for year                       |                                               |   | 399                           |                   |                                | 399    |
| Disposals                              |                                               |   | -1,633                        |                   |                                | -1,633 |
| Revaluation/Transfers                  |                                               |   |                               |                   |                                |        |
| At end of year                         |                                               |   | 45,619                        |                   |                                | 45,619 |
|                                        |                                               |   |                               |                   |                                |        |
| Net book value at end of year          |                                               |   | 1,195                         |                   |                                | 1,195  |
|                                        |                                               |   |                               |                   |                                |        |
| Net book value at end of previous year |                                               |   | 66                            |                   |                                | 66     |



# Analysis of investments

(see notes 58 and 59)

| Quoted   |                                              | All Funds Except<br>Political Funds<br>£ | Political Fund<br>£ |
|----------|----------------------------------------------|------------------------------------------|---------------------|
|          |                                              |                                          |                     |
|          | Equities (e.g. Shares)                       |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Government Securities (Gilts)                |                                          |                     |
|          |                                              |                                          |                     |
|          | Other quoted securities (to be specified)    |                                          |                     |
|          |                                              |                                          |                     |
|          | Total quoted (as Balance Sheet)              |                                          |                     |
|          | Market Value of Quoted Investment            |                                          |                     |
|          |                                              |                                          |                     |
| Unquoted | Equities                                     |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Government Securities (Gilts)                |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Mortgages                                    |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Bank and Building Societies                  |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Other unquoted investments (to be specified) |                                          |                     |
|          |                                              |                                          |                     |
|          |                                              |                                          |                     |
|          | Total unquoted (as Balance Sheet)            |                                          |                     |
|          | Market Value of Unquoted Investments         |                                          |                     |

# 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)

|  |  |
|--|--|
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**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

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
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|  |  |
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|  |  |
|  |  |

# Summary sheet

(see notes 62 to 73)

|                                                                         | All funds except<br>Political Funds | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|-------------------------------------------------------------------------|-------------------------------------|--------------------------|---------------------|
| <b>Income</b>                                                           |                                     |                          |                     |
| From Members                                                            | 168,357                             |                          | 168,357             |
| From Investments                                                        | 15,284                              |                          | 15,284              |
| Other Income (including increases by<br>revaluation of assets)          |                                     |                          |                     |
| <b>Total Income</b>                                                     | 183,641                             |                          | 183,641             |
| <b>Expenditure</b><br>(including decreases by revaluation of<br>assets) |                                     |                          |                     |
| <b>Total Expenditure</b>                                                | 124,745                             |                          | 124,745             |
|                                                                         |                                     |                          |                     |
| <b>Funds at beginning of year</b><br>(including reserves)               | 406,223                             |                          | 406,223             |
| <b>Funds at end of year</b><br>(including reserves)                     | 465,119                             |                          | 465,119             |
|                                                                         |                                     |                          |                     |
| <b>Assets</b>                                                           |                                     |                          |                     |
|                                                                         | Fixed Assets                        |                          | 1,195               |
|                                                                         | Investment Assets                   |                          |                     |
|                                                                         | Other Assets                        |                          | 489,649             |
|                                                                         | <b>Total Assets</b>                 |                          | 490,844             |
| <b>Liabilities</b>                                                      |                                     | <b>Total Liabilities</b> | 25,725              |
| <b>Net Assets (Total Assets less Total Liabilities)</b>                 |                                     |                          | 465,119             |

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| <b>Did the union hold any ballots in respect of industrial action during the return period?</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | <b>No</b> |
| If Yes How many ballots were held: <input style="width: 50px;" type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |           |
| For each ballot held please complete the information below:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |           |
| <div> <b>Ballot 1</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>Number of individual who were entitled to vote in the ballot</p> <p><b>Number of votes cast in the ballot</b></p> <p>Number of Individuals answering "Yes" to the question</p> <p>Number of individuals answering "No" to the question</p> <p>Number of invalid or otherwise spoiled voting papers returned</p> </div> <div style="width: 55%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>1<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>2<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>3 </div> </div> <div style="text-align: right; margin-top: 10px;"><b>1-3 should total "Number of votes cast"</b></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> <p>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</p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p> <p>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</p> </div> <div style="width: 35%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/> </div> </div> |  |           |
| <div> <b>Ballot 2</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>Number of individual who were entitled to vote in the ballot</p> <p><b>Number of votes cast in the ballot</b></p> <p>Number of Individuals answering "Yes" to the question</p> <p>Number of individuals answering "No" to the question</p> <p>Number of invalid or otherwise spoiled voting papers returned</p> </div> <div style="width: 55%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>1<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>2<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>3 </div> </div> <div style="text-align: right; margin-top: 10px;"><b>1-3 should total "Number of votes cast"</b></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> <p>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</p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p> <p>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</p> </div> <div style="width: 35%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/> </div> </div> |  |           |
| <div> <b>Ballot 3</b> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>Number of individual who were entitled to vote in the ballot</p> <p><b>Number of votes cast in the ballot</b></p> <p>Number of Individuals answering "Yes" to the question</p> <p>Number of individuals answering "No" to the question</p> <p>Number of invalid or otherwise spoiled voting papers returned</p> </div> <div style="width: 55%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>1<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>2<br/> <input style="width: 90%; text-align: right; font-size: small; margin-top: -5px;"/>3 </div> </div> <div style="text-align: right; margin-top: 10px;"><b>1-3 should total "Number of votes cast"</b></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> <p>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</p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p> <p>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</p> </div> <div style="width: 35%;"> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/><br/> <input style="width: 90%;" type="text"/> </div> </div> |  |           |

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

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

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

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

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

No

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

**Industrial Action 1**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

**Industrial Action 4**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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



**Notes to the accounts**

(see notes 82 and 83)

**All notes to the accounts must be entered on or attached to**

## Accounting policies

(see notes 84 and 85)

Standard accounting policies

## 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:                  | Sandy Halliday                                                                    | Name:                 | Tristan Ashby                                                                      |
| Date:                  | Wednesday, 6 May 2026                                                             | Date:                 | Wednesday, 6 May 2026                                                              |

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

## Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

Auditor's report (continued)

See attached.

Signature(s) of auditor or auditors:



Name(s):

Frank Shippam

Profession(s) or Calling(s):

BSc FCA DChA

Address(es):

MA Partners Audit LLP

7 The Close

Norwich

Norfolk

Postcode

NR1 4DL

Date

19.05.2026

Contact name for inquiries and telephone number:

Frank Shippam 01603 227600

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

## Membership audit certificate

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

(See notes 97 to 103)

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

**No**

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

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

## Membership audit certificate

### Section one

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

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes / No**

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

**Yes / No**

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

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

Membership audit certificate (continued)

|                                   |  |
|-----------------------------------|--|
|                                   |  |
| Signature of assurer              |  |
| Name                              |  |
| Address                           |  |
| Date                              |  |
| Contact name and telephone number |  |

## 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**

If "No" Please explain below:

|             |                          |
|-------------|--------------------------|
| Signature   | <i>S Halliday</i>        |
| Name        | Sandy Halliday           |
| Office held | National Finance Officer |
| Date        | 06/05/2026               |

**Fire and Rescue Services Association**

**Accounts for the year ended 31 December 2025**



## **Report of the Auditors to the Members of Fire and Rescue Services Association**

### **Opinion**

We have audited the financial statements of Fire and Rescue Services Association which comprise Income and Expenditure Account, Balance Sheet and related notes.

These accounts have been prepared under the historical cost convention, as modified by the revaluation of certain assets, and the accounting policies.

In our opinion the financial statements, insofar as they relate only to the transactions of the Union's head office: give a true and fair view, in accordance with relevant United Kingdom Generally Accepted Accounting Practices of the state of the Union's affairs as at 31 December 2025 and of its transactions and other matters to which they relate in the year then ended and have been prepared in accordance with the requirements of the sections 28 - 36 of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992.

### **Basis of 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, 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 management committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we 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 management committee with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The management committee are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

## **Report of the Auditors to the Members of Fire and Rescue Services Association**

### **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 Union and Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper books of account have not been kept by the Union in accordance with the requirements of the legislation;
- A satisfactory system of control over transactions has not been maintained by the Union in accordance with the requirements of the legislation; or
- The revenue account or the other accounts (if any) to which our report relates and the balance sheet are not in agreement with the books of account of the Union; or
- We have not received all the information and explanations we require for our audit

### **Responsibilities of the management committee**

Trade union law and rules of the Union requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of the Union's affairs and its income or excess expenditure for that year. In preparing these financial statements the management committee are required to:

- a) Select suitable accounting policies and apply them consistently; and
- b) Make judgements that are reasonable and prudent; and
- c) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- d) Prepare accounts on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The management committee is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Union and enable it to ensure that the accounts comply with the rules of the Union and Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **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.

## **Report of the Auditors to the Members of Fire and Rescue Services Association**

### **Capability of the audit in detecting irregularities, including fraud**

Based on our understanding of the Union, we identified that the principal risks of non compliance with laws and regulations related to breaches of UK law and we considered the extent to which non compliance might have a material effect on the financial statements of the Credit Union. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Union and Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. 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 posting inappropriate journal entries to increase revenue or reduce expenditure or increase the capital position of the Credit Union, and management bias in accounting estimates and judgmental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with the management committee including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they relate to non-compliance with laws and regulations and fraud;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing over immaterial liabilities and assets balances

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Report of the Auditors to the Members of  
Fire and Rescue Services Association**

**Use of this report**

This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.



Frank Shippam BSc FCA DChA

for and on behalf of

**MA Partners Audit LLP**

Chartered Accountants

Statutory Auditors

7 The Close

Norwich

Norfolk

NR1 4DL

Date: 08 May 2026

**Fire and Rescue Services Association**  
**Income and Expenditure Accounts for the year ended 31 December 2025**

|                                  | <b>Schedules</b> | <b>2025</b>              | <b>2024</b>              |
|----------------------------------|------------------|--------------------------|--------------------------|
| <b>Income</b>                    |                  |                          |                          |
| Subscriptions                    |                  | 168,357                  | 167,216                  |
| Bank Interest                    |                  | 15,284                   | 11,237                   |
|                                  |                  | <u>183,641</u>           | <u>178,453</u>           |
| <b>Expenditure</b>               |                  |                          |                          |
| Salaries                         |                  | 94,043                   | 91,701                   |
| Premises                         | <b>1</b>         | 12,550                   | 11,716                   |
| Establishment expenses           | <b>2</b>         | - 1,959                  | 42,868                   |
| Members expenses                 | <b>3</b>         | 12,887                   | 9,078                    |
| Miscellaneous expenses           | <b>4</b>         | 7,224                    | 5,225                    |
|                                  |                  | <u>124,745</u>           | <u>160,588</u>           |
| (Deficit) / Surplus for the year |                  | 58,896                   | 17,865                   |
|                                  |                  | <u><u>          </u></u> | <u><u>          </u></u> |

**Fire and Rescue Services Association**  
**Schedule of Accounts for the year ended 31 December 2025**

|                                    | <b>2025</b>    | <b>2024</b>   |
|------------------------------------|----------------|---------------|
| <b>1. Premises</b>                 |                |               |
| Rents and rates                    | 11,519         | 10,783        |
| Light and heat                     | 976            | 847           |
| Repairs and maintenance            | 55             | 86            |
|                                    | <u>12,550</u>  | <u>11,716</u> |
| <b>2. Establishment Expenses</b>   |                |               |
| Printing and stationery            | 2,268          | 2,286         |
| Postage and telephone              | 3,840          | 3,575         |
| Insurance                          | 743            | 733           |
| Legal and professional expenses    | - 9,049        | 36,141        |
| Profit on disposal of fixed assets | - 160          | -             |
| Depreciation                       | 399            | 133           |
|                                    | <u>- 1,959</u> | <u>42,868</u> |
| <b>3. Member Expenses</b>          |                |               |
| NEC and executive officers         | 1,681          | 2,030         |
| C.E.O                              | 6,059          | 4,623         |
| Recruitment Officer                | -              | -             |
| County committees                  | 5,147          | 2,425         |
|                                    | <u>12,887</u>  | <u>9,078</u>  |
| <b>4. Miscellaneous expenses</b>   |                |               |
| Recruitment                        | 491            | 1,714         |
| Bank charges and interest          | 2,019          | 1,771         |
| Admin charges                      | 1,412          | 987           |
| Sundries                           | 3,302          | 753           |
|                                    | <u>7,224</u>   | <u>5,225</u>  |

**Fire and Rescue Services Association**  
**Balances Sheet as at 31 December 2025**

|                                  | <b>2025</b> |                | <b>2024</b> |                |
|----------------------------------|-------------|----------------|-------------|----------------|
|                                  | £           | £              | £           | £              |
| <b>FIXED ASSETS</b>              |             |                |             |                |
| Office equipment at cost         |             | 47,983         |             | 46,919         |
| Less: Depreciation to date       |             | <u>46,788</u>  |             | <u>46,853</u>  |
|                                  |             | 1,195          |             | 66             |
| <b>CURRENT ASSETS</b>            |             |                |             |                |
| Prepayments                      |             | 11,105         |             | 9,365          |
| Cash at bank                     |             | <u>478,544</u> |             | <u>421,393</u> |
|                                  |             | <u>489,649</u> |             | <u>430,758</u> |
| <b>CURRENT LIABILITIES</b>       |             |                |             |                |
| Creditors                        |             | <u>25,725</u>  |             | <u>24,601</u>  |
|                                  |             | <u>25,725</u>  |             | <u>24,601</u>  |
| Net Current Assets               |             | <u>463,924</u> |             | <u>406,157</u> |
|                                  |             | <u>465,119</u> |             | <u>406,223</u> |
| <b>ACCUMULATED FUND</b>          |             |                |             |                |
| Balance as at 1 January 2025     |             | 406,223        |             | 388,358        |
| (Deficit) / Surplus for the year |             | <u>58,896</u>  |             | <u>17,865</u>  |
|                                  |             | <u>465,119</u> |             | <u>406,223</u> |