

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The Fire Brigades Union			
Year ended:	Wednesday, December 31, 2025			
List no:	332T			
Head or Main Office address:	Ken Cameron House			
	171-173 Gray's Inn Road			
	London			
Postcode	WC1X 8UE			
Website address (if available)	WWW.FBU.ORG.UK			
Has the address changed during the year to which the return relates?	Yes	☒	No	('X' in appropriate box)
General Secretary:	Stephen P Wright			
Telephone Number:	020 85411765			
Contact name for queries regarding the completion of this return	Ana Carvalho			
Telephone Number:	020 85411765			
E-mail:	ana.carvalho@fbu.org.uk			

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

Contents

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

Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	32,030	1,559			33,589
Total	32,030	1,559			A 33,589

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

33,589

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

126

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
General Secretary	Matthew Wrack	Stephen P Wright	Tuesday, January 14, 2025
Executive Council Member	Stephen P Wright	Christopher Wycherley	Tuesday, January 14, 2025
Vice President	Stephen P Wright	Adam Taylor	Friday, January 24, 2025
Vice President	Adam Taylor	Peter Smith	Friday, July 11, 2025
National Officer	N/A	Adam Taylor	Tuesday, July 8, 2025
National Officer	Riccardo la Torre	N/A	Friday, October 31, 2025

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Steve Wright	General Secretary 14.01.2025
Ben Selby	Assistant General Secretary 24.02.2023
Ian Murray	President 14.02.2022
Peter Smith	Executive Council and Vice President 11.07.2025
Mark Rowe	National Officer 24.04.2023
Adam Taylor	National Officer 08.07.2025
Tam McFarlane	National Officer 15.03.2023
Colin Brown	Executive Council 11.03.2022
Jim Quinn	Executive Council and NT 07.02.2023
Tony Curry	Executive Council 29.05.2021
Andrew Fox-Hewitt	Executive Council 01.07.2024
Mark Stilwell	Executive Council 11.11.2025
Andrew Scattergood	Executive Council 05.05.2022
Gareth Tovey	Executive Council 01.09.2024
Jamie Newell	Executive Council 15.05.2022
David Shek	Executive Council 17.05.2024
Joe Weir	Executive Council 04.04.2022
Christopher Wycherley	Executive Council (Acting)
Val Hampshire	Executive Council 19.05.2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		10,756,881
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		10,756,881
Investment income (as at page 12)		101,625
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	4,368,004	
Total of other income (as at page 4)		4,368,004
Total income		15,226,510
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,881,593
Administrative expenses (as at page 10)		9,968,897
Federation and other bodies (specify)		
Other		180,708
Total expenditure Federation and other bodies		180,708
Taxation		
Total expenditure		12,031,198
Interfund Transfers OUT		
Surplus (deficit) for year		3,195,312
Amount of general fund at beginning of year		10,965,480
Amount of general fund at end of year		14,160,792

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Education	468,721
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Legal fees	1,412,872
carried forward		Total (should agree with figure in General Fund)	1,881,593

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident and injury fund	£	£
Income	From members		1,573,645
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		1,573,645
	Interfund Transfers IN		
Expenditure	Benefits to members		1,256,748
	Administrative expenses and other expenditure (as at page 10)		254,272
	Total Expenditure		1,511,020
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		62,625
	Amount of fund at beginning of year		4,861,806
	Amount of fund at the end of year (as Balance Sheet)		4,924,431
	Number of members contributing at end of year		29,910

Fund 3		Fund Account	
Name:	Lottery fund	£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Lottery income		294,533
	Total other income as specified		294,533
	Total Income		294,533
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		424,835
	Total Expenditure		424,835
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-130,302
	Amount of fund at beginning of year		35,634
	Amount of fund at the end of year (as Balance Sheet)		-94,668
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Union learning fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Grants		6,593
	Total other income as specified		6,593
	Total Income		6,593
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		6,593
	Total Expenditure		6,593
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1				To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies			267,228
		Investment income (as at page 12)			
Other income (specify)					
		Total other income as specified			
		Total income			267,228
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period					
		Expenditure A (as at page i)			21,836
		Expenditure B (as at page ii)			
		Expenditure C (as at page iii)			
		Expenditure D (as at page iv)			
		Expenditure E (as at page v)			21,200
		Expenditure F (as at page vi)			
		Non-political expenditure (as at page vii)			46,962
		Total expenditure			89,998
		Surplus (deficit) for year			177,230
		Amount of political fund at beginning of year			837,176
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)			1,014,406
		Number of members at end of year contributing to the political fund			24,460
		Number of members at end of the year not contributing to the political fund			9,129
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			190
Political fund account 2 To be completed by trade unions which act as components of a central trade union					
Income	Contributions and levies collected from members on behalf of central political fund				
	Funds received back from central political fund				
Other income (specify)					
		Total other income as specified			
		Total income			
Expenditure					
	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)				
	Administration expenses in connection with political objects(specify)				
	Non-political expenditure				
	Total expenditure				
	Surplus (deficit) for year				
	Amount held on behalf of trade union political fund at beginning of year				
	Amount remitted to central political				
	Amount held on behalf of central political fund at end of year				
	Number of members at end of year contributing to the political fund				
	Number of members at end of the year not contributing to the political fund				
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund				

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
The Labour Party	21,836
Total	21,836

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.

[illegible]

Political fund account expenditure (e)

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

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

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

Name of political party	£
The Labour Party Conference	20,150
DUP Conference	700
SDLP Conference	350
Total	21,200

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£
Local Authority Commission		7,136

Total expenditure 7,136

(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	£

Total expenditure

(c) the total amount of all other money expended	£
Professional Fees	2,000
Political Engagement Officer	37,826

Total expenditure 39,826

Total of all expenditures 46,962

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		4,529,163
Salaries and Wages included in above	2,034,880	
Auditors' fees		64,530
Legal and Professional fees		577,189
Occupancy costs		799,175
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		184,546
Expenses of conferences		492,264
Other administrative expenses (specify)		
Firefighter		254,694
Member representation		2,872,829
Commissions and bank charges		37,740
Other Outgoings		
Depreciation		417,632
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Lottery		424,835
trert		
Total		10,654,597
Charged to:	General Fund (Page 3)	9,968,897
	Accident and injury fund	254,272
	Lottery fund	424,835
	Union learning fund	6,593
Total		10,654,597

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value	
					£	
General secretary	94,647	13,197	12,922		727	121,493
General secretary	74,207	9,401	6,185			89,793
Assistant general secretary	93,265	12,943	11,674		655	118,537
National officer	224,522	28,180	8,111			260,813
National officer	76,585	9,596	9,719		900	96,800
National officer	76,585	9,599	9,719		930	96,833
National officer	45,769	5,708	5,769		1,885	59,131

Analysis of investment income

(see notes 47 and 48)

[illegible]

Wednesday, December 31, 2025

Wednesday, December 31, 2025

Wednesday, December 31, 2025

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year	3,306,583		1,705,347	67,173		5,079,103
Additions	8,401,637		464,688			8,866,325
Disposals	-978,932					-978,932
Revaluation/Transfers						
At end of year	10,729,288		2,170,035	67,173		12,966,496
Accumulated Depreciation						
At start of year	1,495,424		1,354,295	67,170		2,916,889
Charges for year	208,993		208,636	3		417,632
Disposals	-678,932					-678,932
Revaluation/Transfers						
At end of year	1,025,485		1,562,931	67,173		2,655,589
Net book value at end of year	9,703,803		607,104			10,310,907
Net book value at end of previous year	1,811,159		351,052	3		2,162,214

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	2,367,165	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Funds	163,696	
	Total quoted (as Balance Sheet)	2,530,861	
	Market Value of Quoted Investment	2,530,861	
Unquoted	Equities		
	Unity Trust Bank	2,464,800	
	Other	530	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	2,465,330	
	Market Value of Unquoted Investments	2,465,330	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☐

No

☒

If YES name the relevant companies:

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

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

Yes

☐

No

☐

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	12,330,526	267,228	12,597,754
From Investments	101,625		101,625
Other Income (including increases by revaluation of assets)	4,669,130		4,669,130
Total Income	17,101,281	267,228	17,368,509
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	13,973,646	89,998	14,063,644
Funds at beginning of year (including reserves)	15,862,920	837,176	16,700,096
Funds at end of year (including reserves)	18,990,555	1,014,406	20,004,961
Assets			
	Fixed Assets		10,310,907
	Investment Assets		4,996,191
	Other Assets		9,034,618
	Total Assets		24,341,716
Liabilities		Total Liabilities	4,336,755
Net Assets (Total Assets less Total Liabilities)			20,004,961

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held:		
For each ballot held please complete the information below:		
Ballot 1 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned <input style="width: 100%; text-align: right; font-size: small;"/>1 <input style="width: 100%; text-align: right; font-size: small;"/>2 <input style="width: 100%; text-align: right; font-size: small;"/>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)? Yes If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Yes		
Ballot 2 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned <input style="width: 100%; text-align: right; font-size: small;"/>1 <input style="width: 100%; text-align: right; font-size: small;"/>2 <input style="width: 100%; text-align: right; font-size: small;"/>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)? Yes If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Yes		
Ballot 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned <input style="width: 100%; text-align: right; font-size: small;"/>1 <input style="width: 100%; text-align: right; font-size: small;"/>2 <input style="width: 100%; text-align: right; font-size: small;"/>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)? Yes If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot		

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)?

 Yes

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

 Yes**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)?

 Yes

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

 Yes**Ballot 6**

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

 1

Number of individuals answering "No" to the question

 2

Number of invalid or otherwise spoiled voting papers returned

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

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

No

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

Attached.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

1 Accounting Policies

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

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. As a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

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

- (b) The obligation to prepare these financial statements on a going concern basis has been considered by reference to budgets, forecasts and projected cash flows, as well as potential opportunities in relation to the controlled realisation of assets owned by the Union if required.
- (c) Fixed assets are initially recorded at cost. Depreciation is provided on all tangible fixed assets, except for freehold land, on a straight line basis, at rates estimated to write off the cost or valuation of each asset over its expected useful life.

The rates used are:

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

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

- (d) Rental payments in respect of operating leases are charged to the general fund income and expenditure account in the period in which they are incurred. Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the useful economic lives of the assets. The finance charges are allocated over the period of the lease and are charged to the income and expenditure account.
- (e) Investments are stated in the balance sheet on the following basis:
- Quoted investments – at fair value, which is determined by reference to the quoted market price at the year end date.
 - Unquoted investments – at original cost or current value as determined by, either an independent third party or by the next asset value per share as approved by the board of the bank (Unity Trust Bank).

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

- (f) Contributions include those amounts receivable from members in respect of the year. Amounts due to be received at the balance sheet date, either by direct debit or from fire brigades who offer a payroll deduction scheme on behalf of the union, are included within Trade debtors.
- (g) Members can elect to become a member of the Accident and injury fund (AIF). AIF contributions are recognised on an accrual basis in accordance with union rules. Provisions for expenditure are included in the financial statements when there is certainty that a future payment will be made as at the balance sheet date.
- (h) All union learning fund grant income is recognised as and when the union has entitled to the monies as specified through our grant contracts.
- (i) Lottery income and expenditure are recognised on an accrual basis and the funds carried forward will be spent on good causes as determined by the lottery distribution panel.

NOTES TO THE ACCOUNTS

1 Accounting Policies (continued)

For the year ended 31 December 2025

- (j) Members' legal expenses are charged in these accounts net of reimbursements obtained in respect of certain cases, on an invoiced basis. No provision is made for outstanding legal costs not invoiced, or for reimbursements not received at the balance sheet date. All other income and expenditure is accounted for on an accruals basis.
- (k) Provisions for future expenditure are included in the accounts, only where the union has a present obligation to meet such expenditure.
- (l) Provision is only made for material corporation tax on investment income and capital gains arising in the year after relief given for provident benefits paid.
- (m) Value added tax (VAT) is only partially recoverable. The recoverable element is shown separately in the income statement. All expenditure is shown inclusive of VAT where applicable.
- (n) Corporation tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investments over expenditure on the provident benefits and reinvested chargeable gains for the year.

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

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

- (o) Financial assets are recognised in the Union's balance sheet when the Union becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition. Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

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

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

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

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

- (s) The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are as follows:
 - Investments – quoted investments are disclosed at market value at the Statement of Financial Position date. Unquoted investments are disclosed at their original cost or current value as determined by, either an independent third party or by the next asset value per share as approved by the board of the bank (Unity Trust Bank).

NOTES TO THE ACCOUNTS

1 Accounting Policies (continued)

For the year ended 31 December 2025

- Defined benefit pension scheme – the cost of each of the defined benefit pension schemes is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates. Further details are given in note 12.

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

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

Accounting policies

(see notes 84 and 85)

Attached.

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Steve Wright, General Secretary	Name:	Ian Murray, President
Date:	Tuesday, June 23, 2026	Date:	Tuesday, June 23, 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

	2025 £	As Restated 2024 £
2 Benefits		
Legal fees	1,412,872	999,424
Education	468,721	429,338
Accident and injury claims	1,256,748	1,472,875
	3,138,341	2,901,637
3 Costs of staff and lay officials		
Salaries and national insurance contributions	2,056,327	2,238,363
Pension contributions	688,292	596,840
FRS102 pension scheme adjustment (see note 13)	(368,000)	(51,000)
Officials' allowance	624,629	602,286
PAYE agreement	–	400
Trade union leave	1,527,915	1,011,171
	4,529,163	4,398,060
4 Member representation		
Travel	263,344	280,425
Mileage	241,890	206,582
Hotels	299,363	318,967
Subsistence and evening meals	267,118	249,478
Motor expenses	44,517	6,727
Other organising expenses	77,304	32,888
Reports, journals and subscriptions	100,551	56,036
Ballot expenses	142,552	123,441
Donations	88,492	119,894
Goods for presentations and campaigning	139,704	93,112
Communications	460,567	457,172
Computer Support	803,617	778,532
Printing and stationery	120,632	305,493
Advertising	29,560	12,455
	3,079,211	3,041,202
5 Premises		
Repairs and Renewals	43,265	38,326
Office expenses	710,833	530,182
Insurance	45,077	39,033
	799,175	607,541
6 Other expenditure		
Bank charges and interest payable	7,271	9,884
Audit, pension audit and accountancy	64,530	68,395
Professional fees	579,189	742,600
	650,990	820,879

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

7 Taxation

Current

The Union is subject to UK corporation tax on its results. In the year to 31 December 2025, there were sufficient provident benefits available to reduce the annual charge to £nil (2024: £nil).

Deferred Tax (see note 13)

The Union is also aware that additional corporation tax could be due if it were to dispose of all of the assets in its investment portfolio in any one particular year. However, as at 31 December 2025 there were sufficient provident benefits available to mitigate any potential tax due, hence no provision has been made in the year to 31 December 2025 for deferred tax.

	Land & buildings	Fixtures fittings & equipment	Motor vehicles	Total
	£	£	£	£
8 Fixed assets				
Cost				
At 1 January 2025	3,306,583	1,705,347	67,173	5,079,103
Additions	8,401,637	464,688	–	8,866,325
Disposals	(978,932)	–	–	(978,932)
At 31 December 2025	10,729,288	2,170,035	67,173	12,966,496
Depreciation				
At 1 January 2025	1,495,424	1,354,295	67,170	2,916,889
Charge for the year	208,993	208,636	3	417,632
Disposals	(678,932)	–	–	(678,932)
At 31 December 2025	1,025,485	1,562,931	67,173	2,655,589
Net book value				
At 31 December 2025	9,703,803	607,104	–	10,310,907
Net book value				
At 31 December 2024	1,811,159	351,052	3	2,162,214

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

	2025 £	As restated 2024 £
9 Investments		
Quoted investments and unit trusts (note 9a)	2,530,861	3,360,891
Unquoted equities (note 9b)	2,465,330	2,071,730
Fair value of total investments	4,996,191	5,432,621

a) Quoted equities and unit trusts

	2025 £	2024 £
Market value at 1 January	3,360,891	6,155,985
Additions	462,380	418,748
Disposal proceeds	(1,316,738)	(3,556,240)
Cash movement	(174,415)	88,463
Change in fair value of investments	198,743	253,935

Market value at 31 December 2025

2,530,861	3,360,891
-----------	-----------

All investments related to quoted investments on readily accessible markets, primarily the London Stock Exchange. Investment are carried at fair value, being the market value at the year end. Asset sales and purchases are recognised at their transaction value. The main investment risk lies in the combination of uncertain investment markets and volatility in yield. The union manages these risks by retaining expert advisors.

b) Unquoted equities

	2025 £	2024 £
Market value at 1 January	2,071,730	1,202,930
Surplus on revaluation of financial assets to fair value	393,600	868,800

Market value at 31 December 2025

2,465,330	2,071,730
-----------	-----------

Historical cost at 31 December 2025

240,530	240,530
---------	---------

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

235,500 Unity Trust plc "A" ordinary shares

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

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

	2025 £	2024 £
10 Debtors		
Membership debtors	731,515	727,330
Other debtors	27,721	13,085
Prepayments	448,864	221,323
	1,208,100	961,738

	2025 £	As Restated 2024 £
11 Current liabilities		
Trade creditors	1,599,528	634,702
Other creditors (see note 12)	174,647	235,592
Accruals	2,150,213	1,951,766
	3,924,388	2,822,060

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

	2025 £	As Restated 2024 £
12 Creditors falling due after more than one year		
Other creditors	412,367	–
	412,367	–

Other creditors relates to amounts owing under the Capital Goods Scheme following the purchase of property during the year. Amounts are payable over the next 8 years with the first payment due in September 2026. £58,910 is included in current liabilities.

13 Defined benefit pension fund

The union operates a defined benefit pension scheme the FBU Pension Scheme.

	2025 £'000	2024 £'000
FBU Pension Scheme		
Opening balance	3,497	1,860
Current service cost	(123)	(111)
Past service cost	–	(250)
Administration expenses	(279)	(199)
Contributions by the union	569	523
Total service cost	167	(37)
Net interest cost	201	88
Actuarial gain	1,742	1,586
Closing balance	5,607	3,497

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

	At 31.12.2025	At 31.12.2024
Rate of increase in salaries	2.8%	2.9%
Rate of increase for deferred pensioners	2.9% / 2.5%	2.9% / 2.5%
Discount rate	5.8%	5.6%
Rate of increase of pensions in payment	3.0% max 5%	3.2% max 5%
RPI increasing		
CPI increasing	2.8%	2.9%

The mortality assumptions are in accordance with the S3PA CMI 2024 (1.25%).

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

	% of total Scheme assets	Value at 31.12.2025 £'000	% of total Scheme assets	Value at 31.12.2024 £'000
Cash	0%	76	1%	135
Annuities	27%	5,046	29%	4,992
Cash accumulation policy	39%	7,211	40%	6,875
Funds	34%	6,137	30%	5,369
Total market value of assets		18,470		17,371

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

13 Defined benefit pension fund (continued)

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

	2025 £'000	2024 £'000
Present value of defined benefit obligation	(12,863)	(13,874)
Fair value of scheme assets	18,470	17,371
Net asset recognised	5,607	3,497

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

Current service costs	123	111
Past service costs	–	250
Administration expenses	279	199
Net interest credit	(201)	(88)
Total recognised	201	472
Actual return on scheme assets	1,535	416

The amounts recognised in other comprehensive income:

Actuarial losses	392	1,665
Return on assets (excluding interest income)	574	(352)
Experience losses arising on the plan liabilities	776	273
Total recognised	1,742	1,586

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

13 Defined benefit pension fund (continued)

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

	2025 £'000	2024 £'000
Scheme liabilities at 1 January	13,874	15,329
Current service cost	123	111
Past service cost	–	250
Interest cost	760	680
Contributions by scheme participants	128	101
Actuarial gain	(1,168)	(1,938)
Benefits paid	(854)	(659)
Scheme liabilities at 31 December	12,863	13,874

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

Fair value of scheme assets at 1 January	17,371	17,189
Interest income	961	768
Expenses	(279)	(199)
Actuarial (loss)/gain	574	(352)
Contributions by employer	569	523
Contributions by scheme participants	128	101
Benefits paid	(854)	(659)
Scheme assets at 31 December	18,470	17,371

FBU Pension Scheme

The Trustees are required to carry out an actuarial valuation every 3 years. This valuation is used to determine the contributions that are required to be paid by the Union. The Trustees are required to allow for a level of prudence when setting the assumptions used for the valuation.

The last actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustees as at 30 June 2022. This valuation revealed a funding shortfall of £369,000.

The Union agreed to pay annual contributions of 23% of members' pensionable salaries each year to meet the cost of future service accrual. In respect of the deficit in the Scheme as at 30 June 2022, the Union has agreed to pay £128,000 per annum until 30 September 2026. In addition, the Union will pay £114,000 per annum to cover administration expenses associated with the Scheme.

The Union therefore expects to pay £550,000 to the Scheme during the accounting year beginning 1 January 2026.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

14 Prior year adjustment

The financial statements have been restated to correct the understatement of trade creditors at 31 December 2024. The change has resulted in a decrease in the reported surplus for that year:

Increase in expenditure reported for the year, all relating to the general fund:

	£
Benefits	98,798
Staff and officials	273,994
Member representation	45,329
Premises	34,831
Other expenditure	11,900
Increase in expenditure and trade creditors	464,852
Surplus for the year as previously stated	1,085,231
Surplus for the year as restated	620,379

15 Taxation

The union is not liable to tax on income from its members. Taxation is payable to the extent that investment income and capital gains exceeded allowable provident benefits.

16 Operating leases

As at 31 December 2025 the union has future commitments under non-cancellable operational leases as follows:

	2025 £	2024 £
Within one year	36,356	112,933
Between two and five years	87,815	20,842
Total	124,171	133,775

17 Capital commitments

At 31 December 2025 the union had capital commitments of £28,909 (2024 £nil).

18 Key management personnel

Key management and personnel compensation of £611,391 (2024 – £497,363) was paid in the year, comprising salary, benefits in kind, employer national insurance contributions, employer pension contributions and allowances. See analysis of officials' salaries and benefits for a further breakdown of key management personnel compensation.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

19 Lottery

	2025 £	2024 £
Income	294,533	259,312
Expenditure		
Prizes and administration	146,893	127,252
Good causes	277,942	185,388
	424,835	312,640
Deficit for the year	(130,302)	(53,328)
Funds at beginning of the year	35,634	88,962
Funds at the end of the year	(94,668)	35,634

Funds will be transferred from the General fund to cover the deficit. Any surplus carried forward funds are to be spent on good causes.

Good causes	2025 £
University of Central Lancashire	FBU Research Project; Mental Health of UK Firefighters PHD student support
	24,000
University of Central Lancashire	Firefighter Lethal Diseases and Methods for their Prevention
	198,333
Consultancy Fees	Fire Policy Research
	12,723
Donation	Bicester
	1,301
Donation	Cheshire Fire
	5,000
Donation	Jonathan & Jodie
	600
Donation	N J Stankale
	5,000
Donation	Neil & Ludmila - injured
	2,000
Donation	S A Haddy
	1,189
Donation	Thomas Stewart
	1,200
Photo Competition	Winner and runners up
	1,300
Red plaque	Memorial Plinth
	1,301
Red plaque	Alan Sherratt
	603
Red plaque	Barr & Neil
	1,209
Red plaque	Christopher Betts
	633
Red plaque	Farrow & Wilson
	792
Red plaque	FBU Memorial Ribbon Badges x1000
	3,720
Red plaque	Ferguslie Primary School
	240
Red plaque	Fleur Lombard
	633
Red plaque	Frank Mallinson
	633
Red plaque	Frank Mallinson
	45
Red plaque	Hamish Grant
	933
Red plaque	James P Scholfield
	869
Red plaque	Ken Cameron Plaques
	1,466
Red plaque	Kevin Power
	633

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

19 Lottery (continued)

Good causes		2025 £
Red plaque	Malcolm Farrow	633
Red plaque	Michael 'Mick' Bird	633
Red plaque	NIFRS - HQ Plaque	60
Red plaque	Scrubbs Area	3,991
Red plaque	Wesley Orr	151
Red plaque	William Carnegie	45
Red plaque	Bagpipe Services	340
Red plaque	Easel Display	123
Red plaque	Orders of Service	3,128
Red plaque	Remembrance Wreaths	2,482
		277,942

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

20 Statement of Comprehensive Income – 2024 (As restated)

	Note	As restated General fund £	Accident and injury fund £	Political fund £	Lottery fund £	Union learning fund £	As restated 2024 £
Income							
Contributions	1(f)	10,434,766	1,561,912	260,841	–	–	12,257,519
Investment Income		163,880	–	–	–	–	163,880
Grants		1,053	–	–	–	34,138	35,191
Other Income	19	10,563	–	6,000	259,312	–	275,875
Commission received		5,666	–	–	–	–	5,666
VAT recoverable		9,057	–	–	–	–	9,057
		<u>10,624,985</u>	<u>1,561,912</u>	<u>266,841</u>	<u>259,312</u>	<u>34,138</u>	<u>12,747,188</u>
Expenditure							
Benefits	2	1,428,762	1,472,875	–	–	–	2,901,637
Conferences		321,151	–	32,140	–	–	353,291
Affiliations		187,264	–	169,953	–	–	357,217
'Firefighter'		161,527	–	–	–	–	161,527
Commissions		16,039	15,947	7,974	–	–	39,960
Staff and officials	3	4,080,299	240,000	43,623	–	34,138	4,398,060
Member representation	4	2,971,535	–	69,667	–	–	3,041,202
Premises	5	607,541	–	–	–	–	607,541
Other expenditure	6	820,879	–	–	–	–	820,879
Depreciation	1(c)	263,967	–	–	–	–	263,967
Lottery good causes and prizes	19	–	–	–	312,640	–	312,640
		<u>10,858,964</u>	<u>1,728,822</u>	<u>323,357</u>	<u>312,640</u>	<u>34,138</u>	<u>13,257,921</u>
Operating deficit		(233,979)	(166,910)	(56,516)	(53,328)	–	(510,733)
Non-operating income and expenditure							
Surplus on disposal of fixed assets		8,377	–	–	–	–	8,377
Surplus on revaluation of quoted investments	9(a)	253,935	–	–	–	–	253,935
Surplus on revaluation of unquoted investments	9(b)	868,800	–	–	–	–	868,800
Surplus/(deficit) for the year before taxation		897,133	(166,910)	(56,516)	(53,328)	–	620,379
Taxation		–	–	–	–	–	–
Surplus/(deficit) for the year after taxation		897,133	(166,910)	(56,516)	(53,328)	–	620,379

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

17 Statement of Comprehensive Income – 2024 (As restated) (continued)

	Note	As restated General fund £	Accident and injury fund £	Political fund £	Lottery fund £	Union learning fund £	As restated 2024 £
Other comprehensive income							
Actuarial gain on post employment benefit obligations		1,665,000	–	–	–	–	1,665,000
Return on assets less net interest		(352,000)	–	–	–	–	(352,000)
Experience gains		273,000	–	–	–	–	273,000
Total other comprehensive income	13	1,586,000	–	–	–	–	1,586,000
Total comprehensive income/(expense) for the year		2,483,133	(166,910)	(56,516)	(53,328)	–	2,206,379

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Attached.

Signature(s) of auditor or auditors:

HaysMac LLP

Name(s):

HaysMac LLP

Profession(s) or Calling(s):

Registered Auditor

Address(es):

10 Queen Street Place

London

Postcode

EC4R 1AG

Date

26/06/2026

Contact name for inquiries and
telephone number:

Jackson Berry 020 7151 4400

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

M2 ACCOUNTS AND FINANCIAL STATEMENTS

STATEMENT OF THE EXECUTIVE COUNCIL'S RESPONSIBILITIES

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE FIRE BRIGADES UNION

OPINION

We have audited the financial statements of the Fire Brigades Union for the year ended 31 December 2025 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPECTIVE RESPONSIBILITIES OF THE UNION'S EXECUTIVE COUNCIL AND AUDITORS

As described on page 94 the Executive Council are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's Ethical Standard for Auditors.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

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

HaysMac LLP

HaysMac LLP

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

Date: 2 April 2026

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

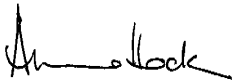
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	Anne Hock
Address	Popularis Ltd, Nutsey Lane, Totton, Southampton SO40 3RL
Date	29 May 2026
Contact name and telephone number	Anne Hock 07764 194176

Membership audit certificate

Section two

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

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

Yes / No

If "No" Please explain below:

--	--

Signature	
Name	
Office held	
Date	