

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Trade Union's details

Name of Trade Union:

FDA

Year ended:

31 DECEMBER 2018

List number:

312T

Head or Main Office address:

Elizabeth House  
39 York Road  
LONDON  
SE1 7NQ

Has the address changed during the year to which the return relates?

Yes

No

(Tick as appropriate)

Website address (if available)

www.fda.org.uk

General Secretary:

Dave Penman

Telephone Number:

020 7401 5555

Contact name for queries regarding the completion of this return:

Lynne Gravatt

Telephone Number:

020 7401 5562

E-mail:

lynne@fda.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.

The address to which returns and other documents should be sent are:

-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.



## 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
Male	7264	153	0	357	7774
Female	8444	159	0	391	8994
<b>Total</b>	<b>15708</b>	<b>312</b>	<b>0</b>	<b>748</b>	<b>A 16768</b>

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

10703

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

385

## 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
President	Gareth Hills	Fiona Eadie	01.06.18
Vice President	Fiona Eadie	Robert Marshall`	07.06.18
Honorary Treasurer	John McCullagh	Mike Buckley	07.06.18

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:

## Officers in post

(see note 12)

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

Name of Officer	Position held
Fiona Eadie	President
Tony Wallace	Vice President
Robert Marshall	Vice President
Mike Buckley	Honorary Treasurer

**FDA**

**SCHEDULE OF AFFILIATIONS AND MEMBERSHIPS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

Trades Union Congress

Scottish Trades Union Congress

Wales Trades Union Congress

Irish Congress of Trade Unions

Public Services International

European Federation of Public Service Unions

Liberty

Day Care Trust

Civil Service Pensioners Alliance

National Pensioners Convention

Campaign for Freedom of Information

HOPE not Hate

The Fawcett Society

The Living Wage Foundation

Unions 21

**General fund**  
(see notes 13 to 18)

	£	£
<b>Income</b>		
From Members: Contributions and Subscriptions		3,080,002
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		3,080,002
<b>Investment income (as at page 12)</b>		12,980
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	131,663	
Income from any other sources (as at page 4)	45,378	
	<b>357,379</b>	
<b>Total of other income (as at page 4)</b>		<b>489,042</b>
		<del>147,041</del>
		<del>3,240,023</del>
	<b>Total income</b>	<b>3,582,024</b>
<b>Expenditure</b>		
Benefits to members (as at page 5)		32,488
Administrative expenses (as at page 10)		3,360,229
Federation and other bodies (specify)		
Refer attached accounts	58,231	
<b>Total expenditure Federation and other bodies</b>		58,231
<b>Taxation</b>		(610)
		<b>Total expenditure</b>
		3,450,338
		<del>(240,315)</del>
		<b>131,686</b>
Surplus (deficit) for year		1,633,731
Amount of general fund at beginning of year		<del>342,001</del>
<del>Transfer of realised gains</del>		<del>342,001</del>
Amount of general fund at end of year		1,765,417



**Analysis of benefit expenditure shown at general fund**  
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	32,488
Legal Fees	32,488	Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	32,488	<b>Total (should agree with figure in General Fund)</b>	32,488

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Section and Branch Funds	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Net increase in year	133,775	
	<b>Total other income as specified</b>		133,775
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		133,775
	<b>Amount of fund at beginning of year</b>		1,058,566
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		1,192,341
	<b>Number of members contributing at end of year</b>		

Fund 3		Fund Account	
Name:	Joint Venture Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Share of Joint Venture Surplus	336,268	
	<b>Total other income as specified</b>		336,268
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		336,268
	<b>Amount of fund at beginning of year</b>		2,808,758
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		3,145,026
	<b>Number of members contributing at end of year</b>		6,057

(See notes 21 to 23)



(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Pension Deficit	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Reduction in deficit in year		1,351,000
		<b>Total other income as specified</b>	1,351,000
		<b>Total Income</b>	1,351,000
		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>	1,351,000
		<b>Amount of fund at beginning of year</b>	-2,326,000
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	-975,000
		<b>Number of members contributing at end of year</b>	

Fund 5		Fund Account	
Name:	Fair Value reserve	£	£
<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)		62,998
		<b>Total Expenditure</b>	62,998
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	-62,998
		<b>Amount of fund at beginning of year</b>	541,270
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	478,272
		<b>Number of members contributing at end of year</b>	

(See notes 21 to 23)

<b>Fund 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<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>		

<b>Fund 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

# Political fund account

(see notes 24 to 33)

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
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>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 Balance Sheet)	
		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	
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade</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	
		Amount remitted to central political fund	
		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	





## Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
<b>Total</b>			







## Political fund account expenditure (f)

Expenditure under section 72 (1) (f) 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	<b>£</b>
Total Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	<b>£</b>
Total Total expenditure	
(c) the total amount of all other money expended	<b>£</b>
Total Total expenditure	

## 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	1,751,976
Salaries and Wages included in above	£1,435,467
Auditors' fees	7,740
Legal and Professional fees	161,730
Occupancy costs	400,984
Stationery, printing, postage, telephone, etc.	268,688
Expenses of Executive Committee (Head Office)	118,694
Expenses of conferences	20,223
Other administrative expenses (specify)	
PSM Production Costs	57,474
Annual membership cards	
Member products	14,741
Bank charges and subscription collection costs	10,964
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	93,766
Other loans	
Depreciation	76,480
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Section Rebates	376,769
<b>Total</b>	3,360,229
Charged to:	
General Fund (Page 3)	3,360,229
Fund (Account )	
Fund (Account )	
<b>Total</b>	3,360,229



## Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			12,980
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	12,980
Credited to:			
		General Fund (Page 3)	12,980
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	12,980

## Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
5,322,126	<b>Fixed Assets</b> (at page 14)		6,024,784
	<b>Investments</b> (as per analysis on page 15)		
2,574,464	Quoted (Market value £ )		2,155,695
20,500	Unquoted		20,500
	<b>Total Investments</b>		8,200,979
	<b>Other Assets</b>		
	Loans to other trade unions		
646,246	Sundry debtors		682,461
426,188	Cash at bank and in hand		728,174
	Income tax to be recovered		
	Stocks of goods		
1,058,566	Others (specify)      Section funds		1,192,341
2,131,000	<b>Total of other assets</b>		2,602,976
<b>10,048,090</b>	<b>Total assets</b>		<b>10,803,955</b>
1,633,731	General Fund (Account )		<b>1,423,416</b>
1,058,566	Section & Branch Fund (Account )		1,192,341
2,808,758	Joint Venture Fund (Account )		3,145,026
(2,326,000)	Pension Fund (Account )		(975,000)
541,270	Revaluation Reserve		<b>4,781,272</b>
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
3,041,891	Loans: Other – bank loan		3,469,542
	Bank overdraft		
56,257	Corporation tax payable		23,870
47,742	Tax payable		41,748
46,624	Trade creditors		143,690
387,463	Accrued expenses		212,760
49,332	Deferred tax liability		31,966
2,326,000	Provisions – pension liability		975,000
376,457	Other liabilities – due to MiP		641,324
6,331,766	<b>Total liabilities</b>		5,539,900
<b>10,048,090</b>	<b>Total assets</b>		<b>10,803,955</b>

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	5,314,868	-	933,747	-	-	6,248,615
Additions	742,248	-	38,585	-	-	780,833
Disposals	-	-	-	-	-	-
Revaluation/Transfers	-	-	-	-	-	-
At end of year	6,057,116	-	972,332	-	-	7,029,448
<b>Accumulated Depreciation</b>						
At start of year	38,149	-	888,340	-	-	926,489
Charges for year	41,059	-	37,116	-	-	78,175
Disposals	-	-	-	-	-	-
Revaluation/Transfers	-	-	-	-	-	-
At end of year	79,208	-	925,456	-	-	1,004,664
Net book value at end of year	5,977,908	-	46,876	-	-	6,024,784
Net book value at end of previous year	5,276,719	-	45,407	-	-	5,322,126

## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	2,155,695	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
<b>Total quoted (as Balance Sheet)</b>	2,155,695	
Market Value of Quoted Investment	2,155,695	
<b>Unquoted</b>		
Equities		
Unity Trust Plc	20,500	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
<b>Total unquoted (as Balance Sheet)</b>	20,500	
Market Value of Unquoted Investments	20,500	



## Analysis of investment income (controlling interests)

(see notes 60 and 61)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

**Summary sheet**  
(see notes 62 to 73)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>			
From Members	3,080,002		3,080,002
From Investments	12,980		12,980
Other Income (including increases by revaluation of assets)	2,310,085		2,310,085
<b>Total Income</b>	<b>5,403,067</b>		<b>5,403,067</b>
<b>Expenditure</b> (including decreases by revaluation of assets)	3,855,337		3,855,337
<b>Total Expenditure</b>	<b>3,855,337</b>		<b>3,855,337</b>
<b>Funds at beginning of year</b> (including reserves)	3,716,325		3,716,325
<b>Funds at end of year</b> (including reserves)	5,264,055		5,264,055
<b>Assets</b>			
	Fixed Assets		6,024,784
	Investment Assets		2,176,195
	Other Assets		2,602,976
		<b>Total Assets</b>	<b>10,803,955</b>
<b>Liabilities</b>			
		<b>Total Liabilities</b>	<b>5,539,900</b>
<b>Net assets (Total Assets less Total Liabilities)</b>			<b>5,264,055</b>

## Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

### Ballot 1

Number of individuals 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 in the ballot"

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 Y / N

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

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 Y / N

### Ballot 2

Number of individuals 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 in the ballot"

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 Y / N

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

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 Y / N

For additional ballots please continue on next page

**Ballot 3**

Number of individuals 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 in the ballot"**

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 Y / N

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

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 Y / N

**Ballot 4**

Number of individuals 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 in the ballot"**

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 Y / N

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

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 Y / N

**Ballot 5**

Number of individuals 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 in the ballot"**

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 Y / N

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

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 Y / N

**Use a continuation sheet if necessary**

# Information on Industrial action

(see note 81)

## \*Categories of Nature of Trade Dispute :

- A: terms and conditions of employment, or the physical conditions in which any workers are required 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

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

### 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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

### 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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**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:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

## 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.

Refer to attached accounts.


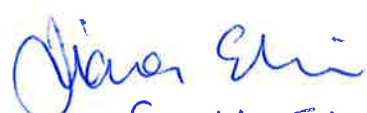
## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 and 87)

**including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:   Name: DAVID PENMAN  Date: 30/5/19.	Chairman's Signature: (or other official whose position should be stated)    Name: FIONA EADIE  Date: 30/5/19.
--	---

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes ✓	✓	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes ✓	✓	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes ✓	✓	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes ✓	✓	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes ✓	✓	No	
A member's statement is: (see Note 104)	Enclosed	✓	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	✓	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	✓	No	



## Checklist for auditor's report

(see notes 90 to 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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

***Yes – Refer to audit report in the attached accounts***

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.

***Yes – Refer to audit report in the attached accounts***

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.

***Yes – Refer to audit report in the attached accounts***

# Auditor's report (continued)

Signature(s) of auditor or auditors:	<i>Civval Ltd</i>	
Name(s):	CIVVALS LIMITED	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS & REGISSTERED AUDITORS	
Address(es):	50 SEYMOUR STREET LONDON W1H 7JG	
Date:	<i>23 May 2019</i>	
Contact name for enquiries and telephone number:	M TULLETT 0207 258 3461	

N.B. When notes to the accounts 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?

**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 information 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	<i>Mark Tullett</i>
Name	MARK TULLETT on behalf of Civvals Limited
Address	CIVVALS LIMITED 50 SEYMOUR STREET LONDON W1H 7JG
Date	<i>23 May 2015</i>
Contact name and telephone number	MARK TULLETT 0207 258 3461



**CIVVALS**

Chartered Accountants  
Registered Auditors

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2018  
FOR  
FDA**

50 Seymour Street  
London W1H 7JG  
Telephone 020 7258 3461  
Fax 020 7262 2757  
e-mail [enquiries@civvals.co.uk](mailto:enquiries@civvals.co.uk)  
[www.civvals.co.uk](http://www.civvals.co.uk)

**FDA**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**FDA**

**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**EXECUTIVE COMMITTEE**

Fiona Eddie	President
Tony Wallace	Vice President
Robert Marshall	Vice President
Mike Buckley	Honorary Treasurer

**GENERAL SECRETARY**

Dave Penman

**ADDRESS**

Elizabeth House  
39 York Road  
London  
SE1 7NQ

**AUDITORS**

Civvals Limited  
50 Seymour Street  
London  
W1H 7JG

**FDA**

**STATEMENT OF COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

		2018		2017	
<u>Notes</u>	£	£	£	£	£
<b>INCOME</b>					
Members' Subscriptions		3,080,002		3,067,633	
Affiliated Associations Subscriptions		131,663		130,938	
Bank Interest received		-		-	
Dividends and Other Interest Received	13,061		20,214		
Rent received		-		-	
	13,061		20,214		
<u>Less: Corporation Tax on dividends &amp; other interest</u>	(81)		(54)		
		12,980		20,160	
Miscellaneous Receipts:					
- PSM		1,758		8,202	
- Income from Diaries		5,158		6,109	
- Other		3,847		15,851	
- Executive Reps Scheme		7,828		12,677	
		3,243,236		3,261,570	
<b>EXPENSES</b>					
Branch Expenses	15,007		2,716		
Section Rebates and Additional Support	376,769		433,114		
Employment expenses	1,435,467		1,393,153		
Pension Contributions	316,509		308,959		
Printing & Stationery	13,786		4,633		
Advertising, Information & Publications	35,681		29,478		
Postage & Delivery	18,283		7,804		
Communications, including Website costs	38,900		87,501		
Meetings & Hospitality inc. associated Travel & Subsistence	103,687		83,122		
Recruitment Initiatives incl. Fast Stream Annual Event	76,074		86,642		
Affiliation & Membership Fees	58,231		50,003		
Audit Fee	7,740		6,900		
Legal & Professional Fees	132,380		159,035		
Pension scheme administration costs	61,838		-		
Honoraria, Gifts & Donations	2,556		1,942		
Campaign and Ballot Fund	19,644		1,440		
Delegate Conference	20,223		31,871		
Depreciation	76,480		54,819		
Office Rent, Rates & Services	400,984		504,557		
Property insurance	24,437		22,587		
PSM Production Costs	57,474		57,685		
Member Products	14,741		15,200		
Equipment Hire, Leasing & Maintenance	9,470		8,426		
Computer Costs	29,856		39,591		
Bank Charges & Subscription Collection Costs	10,964		10,287		
Annual Membership Cards	-		10,519		
Mortgage Interest and similar charges	93,766		72,708		
Sundry expenses	-		539		
		3,450,948		3,486,231	
<b>(DEFICIT) OF INCOME OVER EXPENDITURE</b>		(207,712)		(204,661)	
<u>Add: (Loss) / Profit on sale of Investments</u>	(3,213)		41,858		
<u>Less: Corporation Tax thereon</u>	610		(7,535)		
		(2,603)		34,323	
<b>NET OPERATIONAL FUND (DEFICIT) / SURPLUS</b>		(210,315)		(170,338)	
<b>OTHER INCOME</b>					
Sections and branches fund surplus	3	133,775		84,303	
Distribution from Managers in Partnership	4	336,268		281,067	
Change in Fair value of Investments	6	(78,365)		81,701	
<u>Less: Deferred Tax provision thereon</u>	15,367		(15,000)		
		(62,998)		68,701	
<b>NET INCOME FOR THE YEAR</b>		196,730		261,733	
Actuarial gain/ (loss) on pension scheme	5	1,351,000		1,057,000	
<b>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</b>		1,547,730		1,318,733	
<b>RESERVES BROUGHT FORWARD</b>		3,716,325		2,397,592	
<b>RESERVES CARRIED FORWARD</b>		5,264,055		3,716,325	

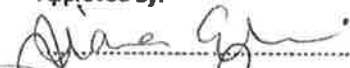
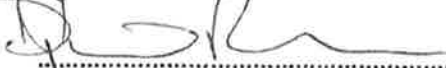
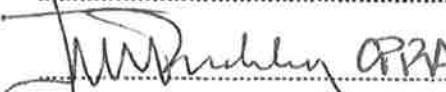


**FDA**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018**

	<i>Notes</i>	2018	2017
		£	£
TOTAL ACCUMULATED FUND	2	<u>5,264,055</u>	<u>3,716,325</u>
<b>REPRESENTED BY:</b>			
INVESTMENTS	6	2,176,195	2,594,964
FIXED ASSETS	7	6,024,784	5,322,126
		<u>8,200,979</u>	<u>7,917,090</u>
CURRENT ASSETS			
Section and Branch Funds	3	1,192,341	1,058,566
Debtors & Prepayments	8	682,461	646,246
Cash on Deposit, at Bank and in Hand		728,174	426,188
		<u>2,602,976</u>	<u>2,131,000</u>
LESS: CURRENT LIABILITIES			
Creditors due within one year	9	1,204,268	1,052,359
NET CURRENT ASSETS		<u>1,398,708</u>	<u>1,078,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,599,687</u>	<u>8,995,732</u>
Creditors due after more than one year	10	(3,328,666)	(2,904,075)
DEFERRED TAX LIABILITY		(31,966)	(49,332)
NET ASSETS EXCLUDING PENSION LIABILITY		<u>6,239,055</u>	<u>6,042,325</u>
PENSION LIABILITY	5	(975,000)	(2,326,000)
NET ASSETS INCLUDING PENSION LIABILITY		<u>5,264,055</u>	<u>3,716,325</u>

Approved by:

  
 .....  
  
 .....  
  
 .....  
 3 April 2019

*F Eadie - President, Executive Committee*

*D Penman - General Secretary*

*M Buckley - Hon. Treasurer*

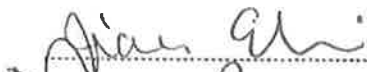
**FDA**


**RESPONSIBILITY FOR FINANCIAL STATEMENTS**

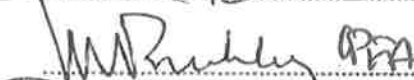
The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the FDA to prepare financial statements for each financial year which give a true and fair view. In preparing these financial statements the FDA is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union;
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances;
- ensure that such records are maintained so as to give a true and fair view of the state of affairs of the Union and to explain its transactions;
- prepare an annual return for the Certification Officer giving a true and fair view of the Revenue Account and Balance Sheet; and
- provide members with a statement of income and expenditure for the year.

The maintenance and integrity of the FDA website is the responsibility of the FDA's officers. The work carried out by the auditors does not involve the consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred in the accounts since they were initially presented on the website.

  
..... F Eadie - President, Executive Committee

  
..... D Penman - General Secretary

  
..... M Buckley - Hon. Treasurer

3 April 2019

## **FDA**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2018**

##### **1. ACCOUNTING POLICIES**

- (a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 102 Section 1A applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- (b) FDA prepares its accounts using the historical cost convention with the exception of:
- Listed investment stated at fair value
  - Pension scheme is based on actuarial assumptions
- (c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future.
- (d) Subscription income is accounted for on a receivable basis for the current year.
- (e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.
- (f) Funds held by sections and branches have been incorporated in the financial statements based upon the latest reported information.
- (g) Depreciation is provided at rates estimated to reduce book value to realisable value on disposal. The rates used are as follows:
- |                              |   |
|------------------------------|---|
| Office furniture & equipment | 33 1/3% straight line                                 |
| Website development costs    | 33 1/3% straight line                                 |
| Computer hardware & software | 33 1/3% straight line                                 |
| Freehold property            | 1% straight line on cost attributable to the building |
- (h) Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line over the period of the lease.
- (i) The share of net income arising from its sections and the joint venture with Managers in Partnership is accounted for in the statement of comprehensive income.
- (j) Under FRS 102 1A provisions, deferred tax has been provided on the potential tax liability on the future disposal of the listed investments at fair value.
- (k) FDA operates a defined benefit pension scheme. The disclosures required to be made under the provisions of FRS 102 are made in note 5. The net actuarial gains or losses are shown separately below net income / expenditure for the year. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. Full actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting benefit scheme liability is shown separately on the face of the balance sheet.

**FDA**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2. ACCUMULATED FUND**

	FDA Operational Fund Reserve	Section & Branch Fund Reserve	MIP Fund Reserve	Pension Deficit	Fair Value Reserve	Total
	£	£	£	£	£	£
Balance at beginning of the year	1,633,731	1,058,566	2,808,758	(2,326,000)	541,270	3,716,325
Surplus/ (Deficit) for the year	(210,315)	133,775	336,268	1,351,000	(62,998)	1,547,730
Transfer of realised gains	342,001				(342,001)	-
Balance at end of year	<u>1,765,417</u>	<u>1,192,341</u>	<u>3,145,026</u>	<u>(975,000)</u>	<u>136,271</u>	<u>5,264,055</u>

**3. SECTION AND BRANCH FUNDS**

	At start of year £	Surplus/ (Deficit) £	At end of year £
Crown Prosecution Service	213,974	(6,862)	207,112
Northern Ireland Senior Officers	12,473	2,850	15,323
OFSTED	169,945	114,785	284,730
HMI Wales	43,934	1,333	45,267
HMI Scotland	41,485	(6,173)	35,312
Procurators Fiscal Society	70,797	3,045	73,842
DSA	504,027	23,723	527,750
Land Registry	1,931	1,074	3,005
	<u>1,058,566</u>	<u>133,775</u>	<u>1,192,341</u>

**4. JOINT VENTURE**

In 2005 the FDA entered into a joint venture with UNISON, known as Managers in Partnership. The partnership provides support for senior managers within the health service.

	2018 £	2017 £
Accumulated surplus at beginning of year	2,808,758	2,527,691
Half share of surplus retained for the year	336,268	281,067
Accumulated surplus at end of year	<u>3,145,026</u>	<u>2,808,758</u>

There was an amount due to the joint venture partner at 31 December 2018 of £641,324 (2017 - £376,457).

## FDA

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2018

##### 5. PENSION LIABILITY

As at 31 December 2018 the FDA operated a pension scheme known as The FDA Retirement Benefits Scheme. The Scheme is a defined benefit scheme and is open to new entrants. A full actuarial valuation was carried out by a qualified independent actuary as at 1 April 2015. That valuation has been projected forward by the actuary to the accounting date on a basis compliant with FRS 102 in order to assess the liabilities of the scheme. Scheme assets are stated at their fair values at the respective balance sheet dates. The next triannual valuation as at 1 April 2018 is currently being carried out by a qualified independent actuary but has not been finalised at the time of the preparation of these financial statements.

The Scheme is governed by the Trustees, who are responsible for ensuring that there are sufficient funds to meet current and future obligations. Responsibility for governance of the Scheme, including setting contribution rates, lies jointly with the FDA and the Trustees.

At the last triennial funding valuation, FDA agreed to pay regular contributions into the Scheme based on a percentage of active employees' salaries, plus additional contributions to attempt to eliminate the deficit revealed at the valuation payable up to 31 March 2030. The Scheme's assets are held in a separate fund from FDA's assets.

The amount and timings of future payments under the current schedule of contributions are as follows:

- 5.7% p.a. of Pensionable salaries paid by active members of the Scheme;
- 24.4% p.a. of Pensionable Salaries for the FDA, in respect of accrual of future service benefits; and
- £50,000 p.a. up to 30 June 2019 and £104,200 p.a. up to 31 March 2030 in respect of the shortfall in funding (in accordance with the Recovery Plan dated 8 September 2016)

The key FRS 102 assumptions used by the actuary were:

	2018	2017
Discount rate	3.10%	2.50%
Rate of increase in salaries	2.65%	3.60%
Rate of revaluation of CARE benefits	2.15%	2.10%
Rate of revaluation of non-CARE benefits - active members	2.65%	3.60%
Rate of revaluation of non-CARE benefits - deferred members	2.15%	2.10%
Rate of increase in pensions in payment - pre 1.1.97 service	3.15%	3.10%
Rate of increase in pensions in payment - post 1.1.97 service	2.15%	2.10%
RPI Inflation assumption	3.15%	3.10%
CPI Inflation assumption	2.15%	2.10%

The financial assumptions have been set by the Executive Committee of the FDA, having taken appropriate advice, and has been determined by reference to market yields at the accounting date as required under the standard. The Actuary considers that the assumptions detailed above are within the acceptable range under the requirements of FRS102.

##### Mortality assumptions:

The mortality assumptions are based on standard mortality tables which allow for future mortality improvements. The assumptions are that a current pensioner now aged 60 will live on average 27.8 years if male and 28.9 years if female and that a future pensioner now aged 40 will live on average 29.3 years if male and 30.4 years if female.

The assets in the scheme and the expected rate of return as at 31 December 2018 were:

	2018	2017
	Value £	Value £
Equities	6,515,000	6,904,000
Multi-Asset Funds	2,756,000	2,849,000
Fixed Interest Gilts	-	-
Index Linked Gilts	2,018,000	2,023,000
Corporate Bonds	695,000	700,000
Cash	28,000	10,000
Total market value of assets	<u>12,012,000</u>	<u>12,486,000</u>
Present value of scheme liabilities	12,987,000	14,812,000
Deficit in scheme	<u>(975,000)</u>	<u>(2,326,000)</u>

**FDA**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**5. PENSION LIABILITY (continued)**

The movement in the deficit during the year was as follows:

	£	£
Deficit in scheme at beginning of year		(2,326,000)
Movement in year:		
Current employer service cost	(427,000)	
Administration expenses	(55,000)	
Contributions	338,000	
	(144,000)	(144,000)
Net return:		
Expected return on pension scheme assets	(870,000)	
Interest on pension scheme liabilities	(54,000)	
	(924,000)	(924,000)
Actuarial gain:		
Experience gains/losses arising on scheme liabilities	608,000	
Changes in assumptions underlying the present value of the scheme liabilities	1,811,000	
	2,419,000	2,419,000
Deficit in scheme at end of year		(975,000)

**History of experience gains and losses (£'000's)**

	Year ended 31 December				
	2018	2017	2016	2015	2014
Present value of scheme liabilities	12,987	14,812	14,852	11,446	11,604
Fair value of scheme assets	(12,012)	(12,486)	(11,469)	(9,789)	(9,476)
Deficit in the scheme	975	2,326	3,383	1,657	2,128
Experience gains and (losses) arising on scheme liabilities:					
Amount	608	93	395	162	(49)
Percentage of scheme liabilities	4.7%	0.6%	2.7%	1.4%	(0.4%)
Experience gains and (losses) arising on scheme assets:					
Amount	(870)	745	1,269	(74)	325
Percentage of scheme assets	(7.2%)	6.0%	11.1%	(0.8%)	3.4%

**FDA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**6. INVESTMENTS**

	Listed investments £	Unlisted investments £	Uninvested cash £	TOTAL £
At the beginning of the year	2,574,464	20,500	-	2,594,964
Additions	12,809	-	-	12,809
Disposals	(353,213)	-	-	(353,213)
Revaluation to fair value	(78,365)	-	-	(78,365)
At the end of the year	2,155,695	20,500	-	2,176,195

The above investments were held as follows:

Holding Description	Cost £	Market Value £
1,865,251 Aberdeen Multi-Manager Diversity Fund CL A	1,973,469	2,155,695
10,500 Unity Trust Plc	20,500	20,500
	1,993,969	2,176,195

**7. FIXED ASSETS**

	Freehold Property £	Office Furniture & Equipment £	Computer Hardware & Software £	Website £	TOTAL £
<b>COST</b>					
At beginning of the year	5,314,868	303,747	479,125	150,875	6,248,615
Additions	742,248	-	12,946	25,639	780,833
Disposals	-	-	-	-	-
At end of the year	6,057,116	303,747	492,071	176,514	7,029,448
<b>DEPRECIATION</b>					
At beginning of the year	38,149	303,747	446,313	138,280	926,489
Charge for the year	41,059	-	25,094	12,022	78,175
Eliminated on disposal	-	-	-	-	-
At end of the year	79,208	303,747	471,407	150,302	1,004,664
<b>NET BOOK VALUES</b>					
At end of the year	5,977,908	-	20,664	26,212	6,024,784
At beginning of the year	5,276,719	-	32,812	12,595	5,322,126

**FDA**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

<b>8. DEBTORS &amp; PREPAYMENTS</b>	<b>2018</b>	<b>2017</b>
	£	£
Subscriptions Receivable	333,613	333,302
Other Debtors	240,830	211,723
Prepayments	108,018	101,221
	<u>682,461</u>	<u>646,246</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2018</b>	<b>2017</b>
	£	£
Amounts due on Joint Venture	641,324	376,457
Corporation Tax	23,870	56,257
Other taxes & Social Security	41,748	47,742
Other Creditors	143,890	46,624
Bank loan	140,876	137,816
Accruals	212,760	387,463
	<u>1,204,268</u>	<u>1,052,359</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2018</b>	<b>2017</b>
	£	£
Bank loan repayable more than 5 years by instalments	<u>3,328,666</u>	<u>2,904,075</u>

The bank loan is secured by a first charge on the freehold property held by FDA.

**11. LEASING COMMITMENTS**

At the year end FDA does not have any long term lease commitments.

**12. CONTINGENT LIABILITIES**

The Union is involved in ongoing legal cases on behalf of its members, the outcomes of which are inevitably uncertain. Provision has been made for the estimated unbilled costs where the Union considers that they may not be totally recovered.

**13. POST BALANCE SHEET EVENTS**

The Union acquired a freehold property in January 2016 with the intention of moving its operations to the new property on completion of major refurbishment works on the new premises. These refurbishment works are underway and are still ongoing after the balance sheet date. This expenditure is reflected in the financial statements as incurred.



## **REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA**

We have audited the financial statements of FDA for the year ended 31 December 2018 which comprise the Statement of Comprehensive Income, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of FDA's affairs as at 31 December 2018 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

### **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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

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

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

## REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA

### **Responsibilities of officers**

As explained more fully in the Statement of Officers' Responsibility (set out on page 4), the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**CIVALS LIMITED**  
Statutory Auditors  
& Chartered Accountants

50 Seymour Street  
London  
W1H 7JG

3 April 2019