

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	FDA			
Year ended:	01 December 2019			
List no:	312T			
Head or Main Office address:	93-95 Borough High Street			
	London			
Postcode	SE1 1NL			
Website address (if available)	www.fda.org.uk			
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>	('X' in appropriate box)
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

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	7,677	142		204	8,023
Female	9,130	156		141	9,427
Other	72			1	73
Total	16,879	298		346	A 17,523

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

11,610

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

173

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
Vice President	Robert Marshall	Vicky Johnson	06 June 2019

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:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Recharges to security services	133,918
Total federation and other bodies	133,918
Any Other Sources	
Income from Advertising in PSM	1,999
Executive reps scheme	5,402
Profit on sale of investments (less Corp Tax thereon)	65,409
Total other sources	72,810
Total of all other income	206,728

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	203,819
Legal fees	203,819	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	203,819	Total (should agree with figure in General Fund)	203,819

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Section and Branch Funds	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Net increase in year		71,621
		Total other income as specified	71,621
		Total Income	71,621
		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	71,621
		Amount of fund at beginning of year	1,192,341
		Amount of fund at the end of year (as Balance Sheet)	1,263,962
		Number of members contributing at end of year	

Fund 3		Fund Account	
Name:	Joint Venture Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Share of joint venture surplus		210,280
		Total other income as specified	210,280
		Total Income	210,280
		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	210,280
		Amount of fund at beginning of year	3,145,026
		Amount of fund at the end of year (as Balance Sheet)	3,355,306
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Pension Deficit	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Increase in deficit		-223,000
		Total other income as specified	-223,000
		Total Income	-223,000
		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	-223,000
		Amount of fund at beginning of year	-975,000
		Amount of fund at the end of year (as Balance Sheet)	-1,198,000
		Number of members contributing at end of year	

Fund 5		Fund Account	
Name:	Fair Value Reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Change in fair value of investments		76,744
		Total other income as specified	76,744
		Total Income	76,744
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	92,372
		Surplus (Deficit) for the year	76,744
		Amount of fund at beginning of year	136,271
		Amount of fund at the end of year (as Balance Sheet)	120,643
		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		
	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			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
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	

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		1,756,398
Salaries and Wages included in above	1,449,732	
Auditors' fees		6,062
Legal and Professional fees		59,257
Occupancy costs		325,872
Stationery, printing, postage, telephone, etc.		207,408
Expenses of Executive Committee (Head Office)		287,544
Expenses of conferences		32,724
Other administrative expenses (specify)		
PSM Production costs		63,699
Member products		18,765
Bank charges & subscription collection costs		11,399
Other Outgoings		
Mortgage and Loan interest		112,153
Depreciation		136,541
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Section Rebates		377,014
Total		3,394,836
Charged to:	General Fund (Page 3)	3,394,836
	Section and Branch Funds	
	Joint Venture Fund	
	Pension Deficit	
	Fair Value Reserve	
Total		3,394,836

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)			10,673
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			10,673
		Total investment income	10,673
		Credited to:	
		General Fund (Page 3)	10,673
		Section and Branch Funds	
		Joint Venture Fund	
		Pension Deficit	
		Fair Value Reserve	
		Political Fund	
		Total Investment Funds	10,673

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	6,057,116		972,332			7,029,448
Additions	1,990,418		303,012			2,293,430
Disposals			-731,227			-731,227
Revaluation/Transfers						
At end of year	8,047,534		544,117			8,591,651
Accumulated Depreciation						
At start of year	79,208		925,456			1,004,664
Charges for year	58,884		77,658			136,542
Disposals			-731,227			-731,227
Revaluation/Transfers						
At end of year	138,092		271,887			409,979
Net book value at end of year	7,909,442		272,230			8,181,672
Net book value at end of previous year	5,977,908		46,876			6,024,784

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Aberdeen Multi Manager Fund	1,015,842	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet) Market Value of Quoted Investment	1,015,842	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity Trust Bank	20,500	
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	20,500	

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	3,162,789		3,162,789
From Investments	10,673		10,673
Other Income (including increases by revaluation of assets)	342,373		342,373
Total Income	3,515,835		3,515,835
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	3,598,655		3,598,655
Funds at beginning of year (including reserves)	5,264,055		5,264,055
Funds at end of year (including reserves)	5,181,235		5,181,235
Assets			
Fixed Assets			8,181,672
Investment Assets			1,036,342
Other Assets			2,281,829
		Total Assets	11,499,843
Liabilities		Total Liabilities	6,318,608
Net Assets (Total Assets less Total Liabilities)			5,181,235

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

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 2</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 3</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px; height: 15px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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.

Refer to attached accounts.

Accounting policies



(see notes 84 and 85)

Refer to attached accounts.

Signatures to the annual return

(see notes 86 & 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: 	Chairman's Signature: 
Name: Dave Penman	Name: Fiona Eadie <small>(or other official whose position should be stated)</small>
Date: 24 June 2020	Date: 24 June 2020

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

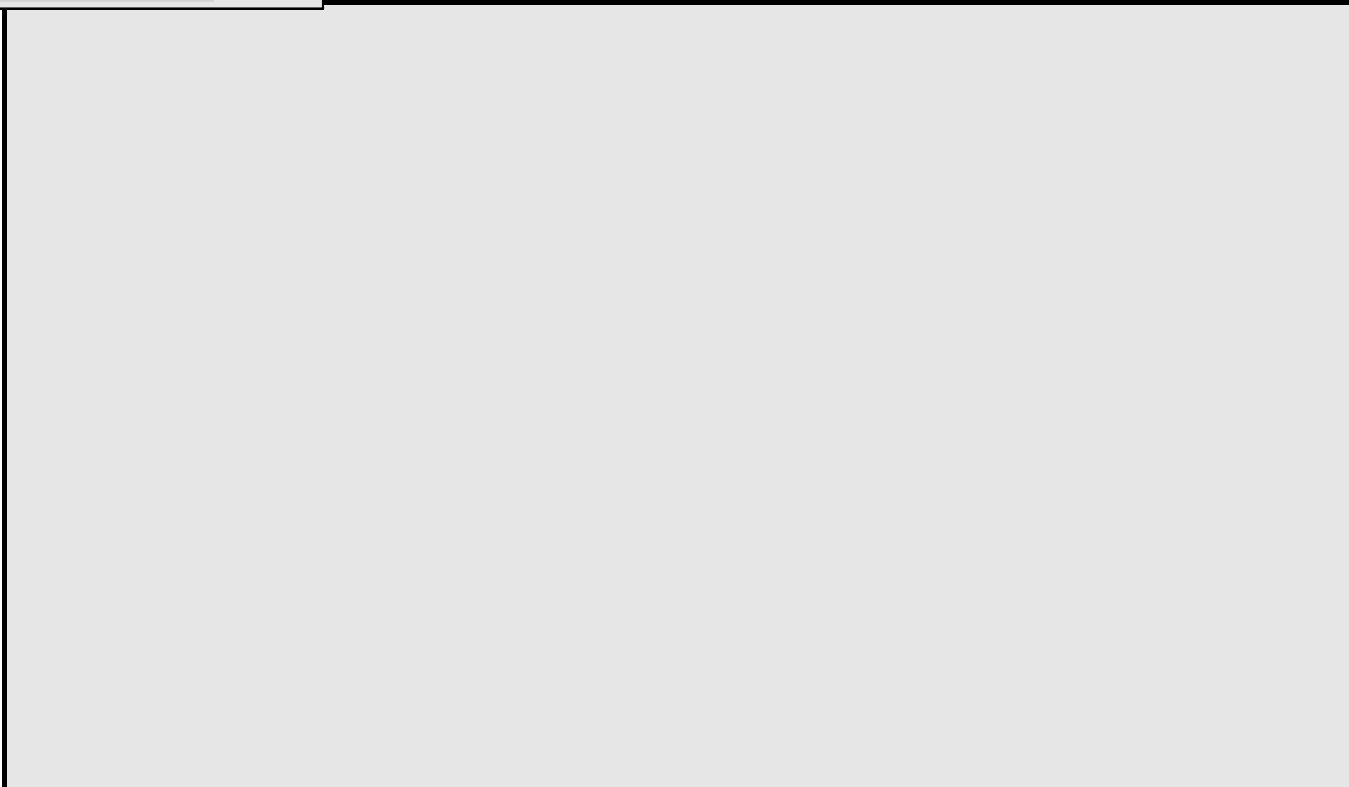
- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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



Signature(s) of auditor or auditors:

Civvals Ltd

Name(s):

CIVVALS LIMITED

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

Address(es):

50 SEYMOUR STREET

LONDON

Postcode

W1H 7JG

Date

29/05/2020

Contact name for inquiries and telephone number:

M TULLETT - 0207 258 3461

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

Membership audit certificate

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

(See notes 97 to 103)

At the end of the 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	<i>Mark Tullett</i>
Name	MARK TULLETT on behalf of Civvals Limited
Address	50 SEYMOUR STREET, LONDON, W1H 7JG
Date	29/05/2020
Contact name and telephone number	M TULLETT - 0207 258 3461

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	



CIVVALS

Chartered Accountants
Registered Auditors

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2019
FOR
FDA**

50 Seymour Street
London W1H 7JG
Telephone 020 7258 3461
Fax 020 7262 2757
e-mail enquiries@civvals.co.uk
www.civvals.co.uk

FDA

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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FDA

GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2019

EXECUTIVE COMMITTEE

Fiona Eddie	President
Tony Wallace	Vice President
Vicki Johnson	Vice President
Mike Buckley	Honorary Treasurer

GENERAL SECRETARY

Dave Penman

ADDRESS

Centenary House
93 - 95 Borough High Street
London
SE1 1NL

AUDITORS

Civvals Limited
50 Seymour Street
London
W1H 7JG

FDA

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2019

		2019		2018	
<u>INCOME</u>	<i>Notes</i>	£	£	£	£
Members' Subscriptions			3,162,789		3,080,002
Affiliated Associations Subscriptions			133,918		131,663
Bank Interest received		-		-	
Dividends and Other Interest Received		10,720		13,061	
		10,720		13,061	
<u>Less: Corporation Tax on dividends & other interest</u>		(47)		(81)	
			10,673		12,980
Miscellaneous Receipts:					
- PSM			1,999		1,758
- Income from Diaries			-		5,158
- Other			-		3,847
- Executive Reps Scheme			5,402		7,828
			3,314,781		3,243,236
<u>EXPENSES</u>					
Branch Expenses		11,764		15,007	
Section Rebates and Additional Support		377,014		376,769	
Employment expenses		1,449,732		1,435,467	
Pension Contributions		306,666		316,509	
Printing & Stationery		13,098		13,786	
Advertising, Information & Publications		51,056		35,681	
Postage & Delivery		12,084		18,283	
Communications, including Website costs		40,360		38,900	
Meetings & Hospitality inc. associated Travel & Subsistence		119,500		103,687	
Recruitment Initiatives incl. Fast Stream Annual Event		97,832		76,074	
Affiliation & Membership Fees		57,155		58,231	
Audit Fee		6,062		7,740	
Legal & Professional Fees		203,819		132,380	
Pension scheme administration costs		59,257		61,838	
Honoraria, Gifts & Donations		1,293		2,556	
Campaign and Ballot Fund		77,521		19,644	
Delegate Conference		32,724		20,223	
Depreciation		136,541		76,480	
Office Rent, Rates & Services		267,146		400,984	
Property insurance		24,202		24,437	
PSM Production Costs		63,699		57,474	
Member Products		16,226		14,741	
Equipment Hire, Leasing & Maintenance		13,289		9,470	
Computer Costs		34,524		29,856	
Bank Charges & Subscription Collection Costs		11,399		10,964	
Annual Membership Cards		2,539		-	
Mortgage Interest and similar charges		112,153		93,766	
Sundry expenses		-		-	
			3,598,655		3,450,948
<u>(DEFICIT) OF INCOME OVER EXPENDITURE</u>			(283,874)		(207,712)
<u>Add: Profit / (Loss) on sale of Investments</u>		76,795		(3,213)	
<u>Less: Corporation Tax thereon</u>		(11,386)		610	
			65,409		(2,603)
<u>NET OPERATIONAL FUND (DEFICIT) / SURPLUS</u>			(218,465)		(210,315)
<u>OTHER INCOME</u>					
Sections and branches fund surplus	3		71,621		133,775
Distribution from Managers in Partnership	4		210,280		336,268
Change in Fair value of investments	6	73,078		(78,365)	
Add: Deferred Tax movement thereon		3,666		15,367	
			76,744		(62,998)
<u>NET INCOME FOR THE YEAR</u>			140,180		196,730
Actuarial gain/ (loss) on pension scheme	5		(223,000)		1,351,000
<u>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</u>			(82,820)		1,547,730
<u>RESERVES BROUGHT FORWARD</u>			5,264,055		3,716,325
<u>RESERVES CARRIED FORWARD</u>			5,181,235		5,264,055

FDA

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	<i>Notes</i>	2019		2018	
		£	£	£	£
TOTAL ACCUMULATED FUND	2		<u>5,181,235</u>		<u>5,264,055</u>
<u>REPRESENTED BY:</u>					
INVESTMENTS	6		1,036,342		2,176,195
FIXED ASSETS	7		8,181,672		6,024,784
			<u>9,218,014</u>		<u>8,200,979</u>
CURRENT ASSETS					
Section and Branch Funds	3	1,263,962		1,192,341	
Debtors & Prepayments	8	591,368		682,461	
Cash on Deposit, at Bank and in Hand		426,499		728,174	
			<u>2,281,829</u>		<u>2,602,976</u>
LESS: CURRENT LIABILITIES					
Creditors due within one year	9	1,235,420		1,204,268	
NET CURRENT ASSETS			<u>1,046,409</u>		<u>1,398,708</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>10,264,423</u>		<u>9,599,687</u>
Creditors due after more than one year	10		(3,856,889)		(3,328,666)
DEFERRED TAX LIABILITY			(28,299)		(31,966)
NET ASSETS EXCLUDING PENSION LIABILITY			<u>6,379,235</u>		<u>6,239,055</u>
PENSION LIABILITY	5		(1,198,000)		(975,000)
NET ASSETS INCLUDING PENSION LIABILITY			<u>5,181,235</u>		<u>5,264,055</u>

Approved by:

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

..... *D Penman - General Secretary*

..... *M Buckley - Hon. Treasurer*

30 April 2020

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 financials 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*

30 April 2020

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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.
- (l) Judgements and estimates are incorporated where required in applying the Union's accounting policies and which may have a significant effect on the amounts included in the financial statements. The main areas were:
- Contingent liabilities – the inclusion of provisions for potential liabilities where there is an element of uncertainty in the outcomes of the cases
 - Pension Scheme – the actuarial assumptions used in calculating scheme

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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	1,765,417	1,192,341	3,145,026	(975,000)	136,271	5,264,055
Surplus/ (Deficit) for the year	(218,465)	71,621	210,280	(223,000)	76,744	(82,820)
Transfer of realised gains	92,372				(92,372)	-
Balance at end of year	<u>1,639,324</u>	<u>1,263,962</u>	<u>3,355,306</u>	<u>(1,198,000)</u>	<u>120,643</u>	<u>5,181,235</u>

3. SECTION AND BRANCH FUNDS

	At start of year £	Surplus/ (Deficit) £	At end of year £
Crown Prosecution Service	207,112	(10,715)	196,397
Northern Ireland Senior Officers	15,323	7,195	22,518
OFSTED	284,730	(6,619)	278,111
HMI Wales	45,267	2,071	47,338
HMI Scotland	35,312	1,862	37,174
Procurators Fiscal Society	73,842	10,016	83,858
DSA	527,750	67,937	595,687
Land Registry	3,005	(126)	2,879
	<u>1,192,341</u>	<u>71,621</u>	<u>1,263,962</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.

	2019 £	2018 £
Accumulated surplus at beginning of year	3,145,026	2,808,758
Half share of surplus retained for the year	210,280	336,268
Accumulated surplus at end of year	<u>3,355,306</u>	<u>3,145,026</u>

There was an amount due to the joint venture partner at 31 December 2019 of £546,595 (2018 - £641,324).

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

5. PENSION LIABILITY

As at 31 December 2019 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 2018. 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 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, the Scheme's assets were greater than the value of the Technical Provisions and as such, no Recovery Plan was required. FDA agreed to pay regular contributions into the Scheme based on a percentage of active employees' salaries in respect of the accrual of future service benefits. 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 until 31 March 2020 and 24.9% p.a. of Pensionable Salaries from 1 April 2020, in respect of accrual of future service benefits, which include an allowance for expenses and life assurance premiums.

The key FRS 102 assumptions used by the actuary were:

	2019	2018
Discount rate	2.10%	3.10%
Rate of increase in salaries	2.40%	2.65%
Rate of revaluation of CARE benefits	1.90%	2.15%
Rate of revaluation of non-CARE benefits - active members	2.40%	2.65%
Rate of revaluation of non-CARE benefits - deferred members	1.90%	2.15%
Rate of increase in pensions in payment - pre 1.1.97 service	2.90%	3.15%
Rate of increase in pensions in payment - post 1.1.97 service	1.90%	2.15%
RPI Inflation assumption	2.90%	3.15%
CPI Inflation assumption	1.90%	2.15%

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 27.9 years if male and 29.0 years if female and that a future pensioner now aged 40 will live on average 29.3 years if male and 30.5 years if female.

The assets in the scheme and the expected rate of return as at 31 December 2019 were:

	2019	2018
	Value	Value
	£	£
Equities	7,906,000	6,515,000
Multi-Asset Funds	3,062,000	2,756,000
Fixed Interest Gilts	-	-
Index Linked Gilts	2,236,000	2,018,000
Corporate Bonds	834,000	695,000
Cash	57,000	28,000
Total market value of assets	<u>14,095,000</u>	<u>12,012,000</u>
Present value of scheme liabilities	15,293,000	12,987,000
Deficit in scheme	<u>(1,198,000)</u>	<u>(975,000)</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

5. PENSION LIABILITY (continued)

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

	£	£
Deficit in scheme at beginning of year		(975,000)
Movement in year:		
Current employer service cost	(380,000)	
Administration expenses	(100,000)	
Contributions	317,000	
	<u> </u>	(163,000)
Net return:		
Expected return on pension scheme assets	1,757,000	
Interest on pension scheme liabilities	(25,000)	
	<u> </u>	1,732,000
Actuarial gain:		
Experience gains/losses arising on scheme liabilities	(41,000)	
Changes in assumptions underlying the present value of the scheme liabilities	(1,751,000)	
	<u> </u>	(1,792,000)
Deficit in scheme at end of year		<u><u>(1,198,000)</u></u>

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

	Year ended 31 December				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Present value of scheme liabilities	15,293	12,987	14,812	14,852	11,446
Fair value of scheme assets	(14,095)	(12,012)	(12,486)	(11,469)	(9,789)
Deficit in the scheme	1,198	975	2,326	3,383	1,657
Experience gains and (losses) arising on scheme liabilities:					
Amount	(41)	608	93	395	162
Percentage of scheme liabilities	(0.3%)	4.7%	0.6%	2.7%	1.4%
Experience gains and (losses) arising on scheme assets:					
Amount	1,757	(870)	745	1,269	(74)
Percentage of scheme assets	12.5%	(7.2%)	6.0%	11.1%	(0.8%)

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

6. INVESTMENTS

	Listed investments £	Unlisted investments £	TOTAL £
At the beginning of the year	2,155,695	20,500	2,176,195
Additions	10,274	-	10,274
Disposals	(1,223,205)	-	(1,223,205)
Revaluation to fair value	73,078	-	73,078
At the end of the year	<u>1,015,842</u>	<u>20,500</u>	<u>1,036,342</u>

The above investments were held as follows:

Holding Description	Cost £	Market Value £
1,865,251 Aberdeen Multi-Manager Diversity Fund CL A	866,901	1,015,842
10,500 Unity Trust Plc	20,500	20,500
	<u>887,401</u>	<u>1,036,342</u>

7. FIXED ASSETS

	Freehold Property £	Office Furniture & Equipment £	Computer Hardware & Software £	Website £	TOTAL £
COST					
At beginning of the year	6,057,116	303,747	492,071	176,514	7,029,448
Additions	1,990,418	188,852	114,160		2,293,430
Disposals	-	(303,747)	(427,480)	-	(731,227)
At end of the year	<u>8,047,534</u>	<u>188,852</u>	<u>178,751</u>	<u>176,514</u>	<u>8,591,651</u>
DEPRECIATION					
At beginning of the year	79,208	303,747	471,407	150,302	1,004,664
Charge for the year	58,884	30,043	35,108	12,507	136,542
Eliminated on disposal	-	(303,747)	(427,480)	-	(731,227)
At end of the year	<u>138,092</u>	<u>30,043</u>	<u>79,035</u>	<u>162,809</u>	<u>409,979</u>
NET BOOK VALUES					
At end of the year	<u>7,909,442</u>	<u>158,809</u>	<u>99,716</u>	<u>13,705</u>	<u>8,181,672</u>
At beginning of the year	<u>5,977,908</u>	<u>-</u>	<u>20,664</u>	<u>26,212</u>	<u>6,024,784</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

8. <u>DEBTORS & PREPAYMENTS</u>	2019	2018
	£	£
Subscriptions Receivable	343,562	333,613
Other Debtors	178,350	240,830
Prepayments	69,456	108,018
	<u>591,368</u>	<u>682,461</u>
9. <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	2019	2018
	£	£
Amounts due on Joint Venture	546,595	641,324
Corporation Tax	12,069	23,870
Other taxes & Social Security	46,029	41,748
Other Creditors	173,344	143,690
Bank loan	180,857	140,876
Accruals	276,526	212,760
	<u>1,235,420</u>	<u>1,204,268</u>
10. <u>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	2019	2018
	£	£
Bank loan repayable more than 5 years by instalments	<u>3,856,889</u>	<u>3,328,666</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

Since 31 December 2019, the spread of COVID-19 has severely impacted various organisations and the economy as a whole. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear of at this time. However, the executive committee do not consider that the current COVID 19 situation will adversely impact the Union as its members are civil servants working for the government and are classed as key workers. The Union is able to operate and carry on its functions remotely under the current restrictions put in place by the government. Based on this the executive committee have determined this situation to be a non-adjusting subsequent event.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA

We have audited the financial statements of FDA for the year ended 31 December 2019 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 2019 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. This description forms part of our auditor's report.

CIVVALS LIMITED
Statutory Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

30 April 2020

FDA

SCHEDULE OF AFFILIATIONS AND MEMBERSHIPS

FOR THE YEAR ENDED 31 DECEMBER 2019

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