

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 2021		
List no:	312T		
Head or Main Office address:	Centenary House		
	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 type="checkbox"/>	No <input checked="" 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
	19,164	347		365	19,876
Total	19,164	347		365	A 19,876

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

19,827

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

339

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

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:

Vicky Johnson – President June 2020

Tony Wallace – Vice President June 2016

Margaret Haig – Vice President June 2020

Mike Buckley – Honorary Treasurer June 2018

Since the AR21 was submitted our officers have been re-elected and are now:

Tony Wallace (President) June 2022

Margaret Haig (Vice-president) June 2020

Leila Kelly (Vice-President) June 2022

Amelia Dowler (Honorary Treasurer) June 2022

I hope that is the info that you need. Do let me know if there is anything else.

Best wishes,

Lynne

Lynne Gravatt

Assistant General Secretary – Head of Resources

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		4,017,012
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		4,017,012
Investment income (as at page 12)		5,943
Other Income		
Income from Federations and other bodies (as at page 4)	135,070	
Income from any other sources (as at page 4)	-64	
Total of other income (as at page 4)		135,006
		4,157,961
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		249,791
Administrative expenses (as at page 10)		3,267,701
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		3,517,492
	Total expenditure	
	Interfund Transfers OUT	
		640,469
	Surplus (deficit) for year	
		1,785,565
Amount of general fund at beginning of year		
		2,426,034
Amount of general fund at end of year		

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	135,070
Total federation and other bodies	
	135070
Any Other Sources	
Executive Rep scheme	-64
Total other sources	
	-64
Total of all other income	
	135,006

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	249,791
Legal Fees	249,791	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Dispute Benefits		Negotiated Discount Services	
		Other Benefits and Grants (specify)	
carried forward	249,791	Total (should agree with figure in General Fund)	249,791

(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		191,362
		Total other income as specified	191,362
		Total Income	191,362
		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	191,362
		Amount of fund at beginning of year	1,435,086
		Amount of fund at the end of year (as Balance Sheet)	1,626,448
		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		94,489
		Total other income as specified	94,489
		Total Income	94,489
		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	94,489
		Amount of fund at beginning of year	3,551,172
		Amount of fund at the end of year (as Balance Sheet)	3,645,661
		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)		
	Decrease in deficit		1,412,000
	Total other income as specified		1,412,000
	Total Income		1,412,000
	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		1,412,000
	Amount of fund at beginning of year		-3,740,000
	Amount of fund at the end of year (as Balance Sheet)		-2,328,000
	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		44,808
	Total other income as specified		44,808
	Total Income		44,808
	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		44,808
	Amount of fund at beginning of year		138,517
	Amount of fund at the end of year (as Balance Sheet)		183,325
	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		

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

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

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

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

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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

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

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

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		1,902,867
Salaries and Wages included in above	1,537,731	
Auditors' fees		8,807
Legal and Professional fees		55,962
Occupancy costs		261,413
Stationery, printing, postage, telephone, etc.		131,085
Expenses of Executive Committee (Head Office)		121,152
Expenses of conferences		-4,118
Other administrative expenses (specify)		
PSM Production Costs		65,653
Member Products		28,990
Bank charges and subscription collection costs		12,468
Other Outgoings		
Mortgage and Loan Interest		82,788
Depreciation		181,999
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Section rebates		418,635
tretert		
Total		3,267,701
Charged to:	General Fund (Page 3)	3,267,701
	Section and Branch Funds	
	Joint Venture Fund	
	Pension Deficit	
	Fair Value Reserve	
Total		3,267,701

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
	£	£	£	Description	Value	£
					£	
General Secretary	113,865	14,480	28,691			157,036

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)			5,943
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			5,943
		Total investment income	5,943
		Credited to:	
		General Fund (Page 3)	5,943
		Section and Branch Funds	
		Joint Venture Fund	
		Pension Deficit	
		Fair Value Reserve	
		Political Fund	
		Total Investment Funds	5,943

Balance sheet as at

31 December 2021

(see notes 49 to 52)

Previous Year		£	£
8,287,669	Fixed Assets (at page 14)		8,113,221
1,046,609	Investments (as per analysis on page 15)		
20,500	Quoted (Market value £ (1,128,023)		1,107,523
	Unquoted		20,500
	Total Investments		1,128,023
	Other Assets		
	Loans to other trade unions		
549,491	Sundry debtors		641,102
125,158	Cash at bank and in hand		755,767
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
1,435,086	Section and Branch Funds		1,626,448
	Total of other assets		3,023,317
2,109,735		Total assets	12,264,561
11,464,513			
1,785,565	General fund (page 3)		2,426,034
1,435,086	Section and Branch Funds		1,626,448
3,551,172	Joint Venture Fund		3,645,661
-3,740,000	Pension Deficit		-2,328,000
138,517	Fair Value Reserve		183,325
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£97,334	Amounts due on joint venture		113,452
£57,167	Corporation tax		
£208,384	Other taxes and social security		57,437
£1,205,130	Sundry creditors		225,262
£322,214	Bank loan		1,139,480
	Accruals		322,384
£2,631,453	Mortgage		2,482,077
£32,491	Deferred tax liability		43,001
£3,740,000	Provison for pension liability		2,328,000
£8,294,173		Total liabilities	6,711,093
£11,464,613		Total assets	12,264,561

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	8,318,821		568,676			8,887,497
Additions			7,548			7,548
Disposals						
Revaluation/Transfers						
At end of year	8,318,821		576,224			8,895,045
Accumulated Depreciation						
At start of year	206,270		393,558			599,828
Charges for year	68,195		113,801			181,996
Disposals						
Revaluation/Transfers						
At end of year	274,465		507,359			781,824
Net book value at end of year	8,044,356		68,865			8,113,221
Net book value at end of previous year	8,112,551		175,118			8,287,669

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Aberdeen Multi Manager Fund	1,107,523	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	1,107,523	
Market Value of Quoted Investment	1,128,023	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity Trust	20,500	
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	20,500	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

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

If YES name the relevant companies:

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

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

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

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	4,017,012		4,017,012
From Investments	5,943		5,943
Other Income (including increases by revaluation of assets)	1,877,665		1,877,665
Total Income	5,900,620		5,900,620
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	3,517,492		3,517,492
Funds at beginning of year (including reserves)	3,170,340		3,170,340
Funds at end of year (including reserves)	5,553,468		5,553,468
Assets			
Fixed Assets			8,113,221
Investment Assets			1,128,023
Other Assets			3,023,317
		Total Assets	12,264,561
Liabilities		Total Liabilities	6,711,093
Net Assets (Total Assets less Total Liabilities)			5,553,468

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

No

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

SEE NOTES IN THE ATTACHED ACCOUNTS PAGES 5-10.

Accounting policies



(see notes 84 and 85)

SEE ATTACHED ACCOUNTS PAGE 5

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: 	Chairman's Signature: 
Name: Dave Penman	Name: Vicky Johnson - President
Date: 30 May 2022	Date: 30 May 2022

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

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

SEE AUDITORS REPORT IN THE ATTACHED ACCOUNTS ON PAGES 11 - 13.

Signature(s) of auditor or auditors:

Orcom Civvals Audit Limited

Name(s):

ORCOM CIVVALS AUDIT LIMITED

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND REGISTEREDE AUDITORS

Address(es):

50 SEYMOUR STREET

LONDON

Postcode

W1H 7JG

Date

27/05/2022

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.

**ORCOM CIVVALS
AUDIT LIMITED**
CHARTERED ACCOUNTANTS

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2021**

FOR

FDA

Orcom Civvals Audit Limited
Registered in England & Wales
Company number 13586001
Registered office:
50 Seymour Street, London,
W1H 7JG



Registered to carry on audit work
in the UK by the Institute of
Chartered Accountants in
England & Wales
Firm number C009411033

FDA

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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FDA

GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

EXECUTIVE COMMITTEE

Vicky Johnson	President
Tony Wallace	Vice President
Margaret Haig	Vice President
Mike Buckley	Honorary Treasurer

GENERAL SECRETARY

Dave Penman

ADDRESS

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

AUDITORS

Orcom Civvals Audit Limited
50 Seymour Street
London
W1H 7JG

FDA

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020	
<u>Notes</u>	£	£	£	£	£
INCOME					
Members' Subscriptions			4,017,012		3,504,424
Affiliated Associations Subscriptions			135,070		146,453
Bank Interest received		-		-	
Dividends and Other Interest Received		5,943		9,016	
		5,943		9,016	
<u>Less:</u> Corporation Tax on dividends & other interest		-		-	
			5,943		9,016
Miscellaneous Receipts:					
- PSM			-		15
- Income from Diaries			-		-
- Other			-		160
- Executive Reps Scheme			(64)		5,334
			4,157,961		3,665,402
EXPENSES					
Branch Expenses		-		4,650	
Section Rebates and Additional Support		418,635		415,917	
Employment expenses		1,537,731		1,473,689	
Pension Contributions		365,136		295,413	
Printing & Stationery		2,848		9,830	
Advertising, Information & Publications		29,487		29,198	
Postage & Delivery		3,712		8,557	
Communications, including Website costs		75,095		82,700	
Meetings & Hospitality inc. associated Travel & Subsistence		24,001		28,540	
Recruitment Initiatives incl. Fast Stream Annual Event		34,952		34,855	
Affiliation & Membership Fees		61,659		58,686	
Audit Fee		8,807		8,767	
Legal & Professional Fees		249,791		357,756	
Pension scheme administration costs		55,962		58,419	
Honoraria, Gifts & Donations		540		1,301	
Campaign and Ballot Fund		7,219		12,424	
Delegate Conference		(4,118)		7,523	
Depreciation		181,999		189,849	
Office Rent, Rates & Services		145,644		173,553	
Repairs and Maintenance		46,807		32,253	
Property insurance		16,463		13,346	
PSM Production Costs		65,653		21,781	
Member Products		20,159		16,417	
Equipment Hire, Leasing & Maintenance		12,724		16,794	
Computer Costs		52,499		51,003	
Bank Charges & Subscription Collection Costs		12,468		10,232	
Annual Membership Cards		8,831		12,984	
Mortgage Interest and similar charges		82,788		92,724	
Sundry expenses		-		-	
			3,517,492		3,519,161
<u>SURPLUS / (DEFICIT) OF INCOME OVER EXPENDITURE</u>			640,469		146,241
<u>Add:</u> Profit / (Loss) on sale of Investments		-		-	
<u>Less:</u> Corporation Tax thereon		-		-	
			-		-
<u>NET OPERATIONAL FUND SURPLUS / (DEFICIT)</u>			640,469		146,241
OTHER INCOME					
Sections and branches fund surplus	3		191,362		171,124
Distribution from Managers in Partnership	4		94,489		195,866
Change in Fair value of investments	6	55,318		22,066	
Less: Deferred Tax movement thereon		(10,510)		(4,192)	
			44,808		17,874
<u>NET INCOME FOR THE YEAR</u>			971,128		531,105
Actuarial gain/ (loss) on pension scheme	5		1,412,000		(2,542,000)
<u>TOTAL (DEFICIT) FOR THE YEAR</u>			2,383,128		(2,010,895)
<u>RESERVES BROUGHT FORWARD</u>			3,170,340		5,181,235
<u>RESERVES CARRIED FORWARD</u>			5,553,468		3,170,340

FDA

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

		2021		2020	
	Notes	£	£	£	£
TOTAL ACCUMULATED FUND	2		5,553,468		3,170,340
<u>REPRESENTED BY:</u>					
INVESTMENTS	6		1,128,023		1,067,109
FIXED ASSETS	7		8,113,221		8,287,669
			9,241,244		9,354,778
CURRENT ASSETS					
Section and Branch Funds	3	1,626,448		1,435,086	
Debtors & Prepayments	8	641,102		549,491	
Cash on Deposit, at Bank and in Hand		755,767		125,158	
			3,023,317		2,109,735
LESS: CURRENT LIABILITIES					
Creditors due within one year	9	932,115		900,347	
NET CURRENT ASSETS			2,091,202		1,209,388
TOTAL ASSETS LESS CURRENT LIABILITIES			11,332,446		10,564,166
Creditors due after more than one year	10		(3,407,977)		(3,621,335)
DEFERRED TAX LIABILITY			(43,001)		(32,491)
NET ASSETS EXCLUDING PENSION LIABILITY			7,881,468		6,910,340
PENSION LIABILITY	5		(2,328,000)		(3,740,000)
NET ASSETS INCLUDING PENSION LIABILITY			5,553,468		3,170,340

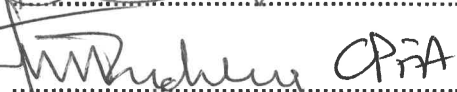
Approved by:


.....

V Johnson - President, Executive Committee


.....

D Penman - General Secretary


.....

M Buckley - Hon. Treasurer

4 May 2022

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.


..... V Johnson - President, Executive Committee


..... D Penman - General Secretary


..... M Buckley - Hon. Treasurer

4 May 2022

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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) The financial statements are presented in sterling which is also the functional currency of the Union
- (c) 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
- (d) 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.

The Union's net assets after pension liability has increased compared to last year and this is attributable to Increased membership income by the Union and its Sections, cost savings due to changes in the ways of working practices and also due to the decrease in the defined benefit pension liability from £3.7m to £2.3m. Cash at bank had increased from £125,158 to £755,767.

The ongoing economic challenges, the situation in Ukraine, together with the upcoming changes to funding legislation could significantly increase the level of the Union contributions to the pension scheme when the next triennial funding valuation is completed.

Taking into account the above, the Executive Committee Members consider that the Union will continue to be able to meet all the liabilities and obligations falling due within the next twelve months.

- (e) Subscription income is accounted for on a receivable basis for the current year.
- (f) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.
- (g) Funds held by sections and branches have been incorporated in the financial statements based upon the latest reported information.
- (h) 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 |
- (i) 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.
- (j) 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.
- (k) 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.
- (l) 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.
- (m) 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 2021

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	1,785,565	1,435,086	3,551,172	(3,740,000)	138,517	3,170,340
Surplus/ (Deficit) for the year	640,469	191,362	94,489	1,412,000	44,808	2,383,128
Balance at end of year	<u>2,426,034</u>	<u>1,626,448</u>	<u>3,645,661</u>	<u>(2,328,000)</u>	<u>183,325</u>	<u>5,553,468</u>

3. SECTION AND BRANCH FUNDS

	At start of year £	Surplus/ (Deficit) £	At end of year £
Crown Prosecution Service	264,710	78,618	343,328
Northern Ireland Senior Officers	33,624	10,681	44,305
OFSTED	286,125	8,024	294,149
HMI Wales	47,723	929	48,652
HMI Scotland	48,527	2,812	51,339
Procurators Fiscal Society	107,709	16,814	124,523
DSA	643,789	73,534	717,323
Land Registry	2,879	(50)	2,829
	<u>1,435,086</u>	<u>191,362</u>	<u>1,626,448</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.

	2021 £	2020 £
Accumulated surplus at beginning of year	3,551,172	3,355,306
Half share of surplus retained for the year	94,489	195,866
Accumulated surplus at end of year	<u>3,645,661</u>	<u>3,551,172</u>

There was an amount due to the joint venture partner at 31 December 2021 of £113,452 (2020- £97,334).

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. PENSION LIABILITY

As at 31 December 2021 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 next triennial funding valuation as at 1 April 2021 is currently being prepared. With the changes to the investment market due to current global issues, it is anticipated that the upcoming triennial valuation as at 1 April 2021 will necessitate additional contributions. Provision has been made in these financial statements for the estimated additional contribution that is likely to be required to be payable by FDA to the pension scheme for the period 1 April 2021 to 31 December 2021.

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;
- 24.9% p.a. of Pensionable Salaries for the FDA, 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:

	2021	2020
Discount rate	1.90%	1.45%
Rate of increase in salaries	3.20%	2.65%
Rate of revaluation of CARE benefits	2.70%	2.15%
Rate of revaluation of non-CARE benefits - active members	3.20%	2.65%
Rate of revaluation of non-CARE benefits - deferred members	2.70%	2.15%
Rate of increase in pensions in payment - pre 1.1.97 service	3.00%	2.60%
Rate of increase in pensions in payment - post 1.1.97 service	2.70%	2.15%
RPI Inflation assumption	3.00%	2.60%
CPI Inflation assumption	2.70%	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 28.4 years if male and 29.8 years if female and that a future pensioner now aged 40 will live on average 30.1 years if male and 31.3 years if female.

The assets in the scheme and the expected rate of return as at 31 December 2021 were:

	2021	2020
	Value £	Value £
Equities	10,701,000	8,740,000
Multi-Asset Funds	3,455,000	3,195,000
Fixed Interest Gilts	-	-
Index Linked Gilts	2,546,000	2,448,000
Corporate Bonds	845,000	880,000
Cash	36,000	73,000
Total market value of assets	<u>17,583,000</u>	<u>15,336,000</u>
Present value of scheme liabilities	19,911,000	19,076,000
Deficit in scheme	<u>(2,328,000)</u>	<u>(3,740,000)</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. PENSION LIABILITY (continued)

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

	£	£
Deficit in scheme at beginning of year		(3,740,000)
Movement in year:		
Current employer service cost	(681,000)	
Administration expenses	(61,000)	
Contributions	372,000	
		(370,000)
Net return:		
Expected return on pension scheme assets	1,990,000	
Interest on pension scheme liabilities	(51,000)	
		1,939,000
Actuarial gain:		
Experience gains/losses arising on scheme liabilities	569,000	
Changes in assumptions underlying the present value of the scheme liabilities	(3,410,000)	
		(2,841,000)
Deficit in scheme at end of year		<u>(5,012,000)</u>

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

	Year ended 31 December				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Present value of scheme liabilities	19,911	19,076	15,293	14,812	14,852
Fair value of scheme assets	(17,583)	(15,336)	(14,095)	(12,486)	(11,469)
Deficit in the scheme	2,328	3,740	1,198	2,326	3,383
Experience gains and (losses) arising on scheme liabilities:					
Amount	569	(21)	608	93	395
Percentage of scheme liabilities	2.9%	(0.1%)	4.0%	0.6%	2.7%
Experience gains and (losses) arising on scheme assets:					
Amount	1,990	1,080	(870)	745	1,269
Percentage of scheme assets	11.3%	7.0%	(6.2%)	6.0%	11.1%

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

6. INVESTMENTS

	Listed investments £	Unlisted investments £	TOTAL £
At the beginning of the year	1,046,609	20,500	1,067,109
Additions	5,596	-	5,596
Revaluation to fair value	55,318	-	55,318
At the end of the year	<u>1,107,523</u>	<u>20,500</u>	<u>1,128,023</u>

The above investments were held as follows:

Holding Description	Cost £	Market Value £
688,287 Aberdeen Multi-Manager Diversity Fund CL A	319,891	1,107,523
10,500 Unity Trust Plc	20,500	20,500
	<u>340,391</u>	<u>1,128,023</u>

7. FIXED ASSETS

	Freehold Property £	Office Furniture & Equipment £	Computer Hardware & Software £	Website £	TOTAL £
<u>COST</u>					
At beginning of the year	8,318,821	199,517	192,645	176,514	8,887,497
Additions	-	-	7,548	-	7,548
At end of the year	<u>8,318,821</u>	<u>199,517</u>	<u>200,193</u>	<u>176,514</u>	<u>8,895,045</u>
<u>DEPRECIATION</u>					
At beginning of the year	206,270	94,845	124,384	174,329	599,828
Charge for the year	68,195	66,506	45,111	2,184	181,996
At end of the year	<u>274,465</u>	<u>161,351</u>	<u>169,495</u>	<u>176,513</u>	<u>781,824</u>
<u>NET BOOK VALUES</u>					
At end of the year	<u>8,044,356</u>	<u>38,166</u>	<u>30,698</u>	<u>1</u>	<u>8,113,221</u>
At beginning of the year	<u>8,112,551</u>	<u>104,672</u>	<u>68,261</u>	<u>2,185</u>	<u>8,287,669</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. <u>DEBTORS & PREPAYMENTS</u>	2021	2020
	£	£
Subscriptions Receivable	416,565	382,481
Other Debtors	137,756	83,659
Prepayments	86,781	83,351
	<u>641,102</u>	<u>549,491</u>
9. <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	2021	2020
	£	£
Amounts due on Joint Venture	113,452	97,334
Corporation Tax	-	-
Other taxes & Social Security	57,437	57,167
Other Creditors	225,262	208,384
Bank loan	213,580	215,248
Accruals	322,384	322,214
	<u>932,115</u>	<u>900,347</u>
10. <u>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	2021	2020
	£	£
Bank loan repayable more than 5 years by instalments	<u>3,407,977</u>	<u>3,621,335</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 Executive Committee do not consider that the uncertainties and volatility arising from the ongoing economic situation and the war in Ukraine, amongst other events, will adversely impact the Union to significant extent. As such the Executive Committee have determined that these events are non-adjusting subsequent events.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA

Opinion

We have audited the financial statements of FDA for the year ended 31 December 2021 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).

In our opinion the financial statements:

- give a true and fair view of the state of FDA's affairs as at 31 December 2021 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the union to cease to continue as a going concern.

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

Other information

The officers of the Union 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA

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.
- we have not received all the information and explanations we require for our audit.

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.

Extent to which the audit was capable of detecting irregularities, including fraud

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE FDA

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Use of our report

This report is made solely to 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.

Orcom Civvals Audit Limited
ORCOM CIVVALS AUDIT LIMITED
Statutory Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

4 May 2022

FDA

SCHEDULE OF AFFILIATIONS AND MEMBERSHIPS

FOR THE YEAR ENDED 31 DECEMBER 2021

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
Maternity Action
Civil Service Pensioners Alliance
National Pensioners Convention
Campaign for Freedom of Information
HOPE not Hate
The Fawcett Society
The Living Wage Foundation
Unions 21

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	27/05/2022
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	