

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|--|--|--------------------------------------|
| Name of Trade Union: | The PDA Union | | |
| Year ended: | 31 March 2022 | | |
| List no: | 797T | | |
| Head or Main Office address: | The Old Fire Station | | |
| | 69 Albion Road | | |
| | Birmingham | | |
| | | | |
| | | | |
| Postcode | B1 3EA | | |
| Website address (if available) | www.the-pda.org | | |
| Has the address changed during the year to which the return relates? | Yes | | No x ('X' in appropriate box) |
| General Secretary: | John Murphy | | |
| Telephone Number: | 0121 694 7000 | | |
| Contact name for queries regarding the completion of this return | John Murphy | | |
| Telephone Number: | 0121 694 7000 | | |
| E-mail: | John.murphy@pda-union.org | | |

Please follow the guidance notes in the completion of this return

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

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

returns@certoffice.org

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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 |
| | 33,411 | 1,022 | | 77 | 34,510 |
| Total | 33,411 | 1,022 | | 77 | A 34,510 |

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

33,823

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

Change of Officers

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

| Position Held | Name of Officer ceasing to hold Office | Name of Officer Appointed | Date of change |
|----------------------|--|---------------------------|----------------|
| South East Region | | Sid Rahman | 01 April 2021 |
| Scotland & NI Region | | Gordon Finlayson | 01 April 2021 |
| North Region | | Jayesh Ladva | 01 April 2021 |
| South East Region | Andrew Jukes | | 01 April 2021 |
| Scotland & NI Region | Leon O'Hagan | | 01 April 2021 |
| North Region | Richard Hutton | | 01 April 2021 |

State whether the union is:

a. A branch of another trade union?

Yes

No

x

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

x

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

[illegible]

**THE PDA UNION
UNION INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

EXECUTIVE COMMITTEE: John Murphy – General Secretary
Mark Koziol – Assistant General Secretary (Strategy)
Mark Pitt – Assistant General Secretary (Tactical)
David Tyas – Assistant General Secretary (Membership)
Alisdair Jones – Treasurer
Andrew Jukes – South East Region (resigned 1 April 2021)
Sid Rahman – South East Region (appointed 1 April 2021)
Leon O’Hagan – Scotland & Northern Ireland Region (resigned 1 April 2021)
Gordon Finlayson – Scotland & Northern Ireland Region (appointed 1 April 2021)
Richard Hutton – North Region (resigned 1 April 2021)
Jayesh Ladva – North Region (appointed 1 April 2021)
Richard Evans – West & Wales Region

PRINCIPAL ADDRESS: The Old Fire Station
69 Albion Street
Birmingham
B1 3EA

**SENIOR STATUTORY
AUDITOR:** Shaun Philpott FCA

AUDITORS: Copia Wealth and Tax Limited
Chartered Accountants
Registered Auditors
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

BANKERS: Bank of Scotland
Edinburgh Royal Mile Branch
PO Box 1000
Edinburgh
EX2 1 LB

,

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|-------|---------|
| Income | | |
| From Members: Contributions and Subscriptions | | 503,685 |
| From Members: Other income from members (specify) | | |
| | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 503,685 |
| Investment income (as at page 12) | | |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 8,367 | |
| Total of other income (as at page 4) | | 8,367 |
| Total income | | 512,052 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 38,485 |
| Administrative expenses (as at page 10) | | 57,783 |
| Federation and other bodies (specify) | | |
| Pharmacists Defence Association | | 402,948 |
| | | |
| | | |
| Total expenditure Federation and other bodies | | 402,948 |
| Taxation | | |
| | | |
| Total expenditure | | 499,216 |
| Interfund Transfers OUT | | |
| | | |
| Surplus (deficit) for year | | 12,836 |
| Amount of general fund at beginning of year | | 112,147 |
| Amount of general fund at end of year | | 124,983 |

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|--------|---|--------|
| Representation – Employment Related Issues | | brought forward | 38,485 |
| | | Advisory Services | |
| | | | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| Affiliation fees | 38,485 | | |
| | | Education and Training services | |
| | | | |
| Communications | | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | | |
| carried forward | 38,485 | Total (should agree with figure in General Fund) | 38,485 |

(See notes 21 and 23)

| Fund 2 | | 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 3 | | 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 4 | | 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 5 | | Fund Account | |
|--------------------|---|--------------|---|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | |
| | Interfund Transfers IN | | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Total Expenditure | | |
| | Interfund Transfers OUT | | |
| | Surplus (Deficit) for the year | | |
| | Amount of fund at beginning of year | | |
| | Amount of fund at the end of year (as Balance Sheet) | | |
| | Number of members contributing at end of year | | |

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

| Political fund account 1 | | To be completed by trade unions which maintain their own political fund | |
|--|---|---|--|
| Income | Members contributions and levies | | |
| | 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 | | | |

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

Political fund account expenditure (a)

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

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

[illegible]

Political fund account expenditure (b)

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

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

[illegible]

Political fund account expenditure (c)

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

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

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

[illegible]

Political fund account expenditure (d)

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

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

| Expenditure on the maintenance of any holder of political office | |
|--|---|
| Name of office holder | £ |
| | |
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| | |
| | |
| | |
| | |
| | |
| 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 | £ |
|-------------------------|---|
| | |
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| | |
| | |
| | |
| 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 | £ |
|---|---|
| | |
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| | |
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| | |
| | |
| | |
| | |
| | |
| | |
| | |
| 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 | £ |
|--|---|
| | |
| | |
| | |
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| | |
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| | |

Total expenditure

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

£

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

Total expenditure

£

(c) the total amount of all other money expended

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

Total expenditure

Total of all expenditures

(see notes 34 and 35)

P10

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

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) | | | |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | |
| Other investment income (specify) | | | |
| | | | |
| Total investment income | | | |
| Credited to: | | | |
| | | General Fund (Page 3) | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| Total Investment Funds | | | |

31 March 2022

31 March 2022

31 March 2022

31 March 2022

Fixed assets account

(see notes 53 to 57)

| | Land and Buildings Freehold Leasehold | | Furniture and Equipment | Motor Vehicles | Not used for union business | Total |
|---|---|---|-------------------------------|-------------------|-----------------------------------|-------|
| | £ | £ | £ | £ | £ | £ |
| Cost or Valuation | | | | | | |
| At start of year | | | | | | |
| Additions | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | | | | | | |
| Charges for year | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | | | | |
| | | | | | | |
| Net book value at end of year | | | | | | |
| | | | | | | |
| Net book value at end of previous year | | | | | | |

Analysis of investments

(see notes 58 and 59)

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

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☐

No

☒

If YES name the relevant companies:

Company name

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

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

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

Yes

☐

No

☒

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

Company name

Names of shareholders

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

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|---|-------------------------------------|--------------------------|---------------------|
| Income | | | |
| From Members | 503,685 | | 503,685 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | 8,367 | | 8,367 |
| Total Income | 512,052 | | 512,052 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 499,216 | | 499,216 |
| | | | |
| Funds at beginning of year (including reserves) | 112,147 | | 112,147 |
| Funds at end of year (including reserves) | 124,983 | | 124,983 |
| | | | |
| Assets | | | |
| | Fixed Assets | | |
| | Investment Assets | | |
| | Other Assets | | 128,343 |
| | Total Assets | | 128,343 |
| Liabilities | | Total Liabilities | 3,360 |
| Net Assets (Total Assets less Total Liabilities) | | | 124,983 |

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? | | <div style="border: 1px solid black; padding: 2px 5px;">No</div> |
| If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div> | | |
| For each ballot held please complete the information below: | | |
| <div> <div>Ballot 1</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> </div> | | |
| <div> <div>Ballot 2</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> </div> | | |
| <div> <div>Ballot 3</div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> <div style="width: 5%; text-align: center; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;"> 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 <div style="border: 1px solid black; width: 50px; height: 15px; float: right;"></div> </div> </div> | | |

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

No

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

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

RELATED PARTIES

The PDA Union and the PDA are related parties by virtue of the fact that all members of the executive committee are also members of the PDA.

During the year under review, The PDA Union received membership subscriptions from the PDA of £503,685 (2021 - £477,435) and was charged membership services by the PDA of £402,948 (2021 - £381,588).

At the balance sheet date, The PDA Union was due £2,535 (2021 - £73,807) from the PDA.

These transactions were conducted at normal commercial rates.

Accounting policies

(see notes 84 and 85)

Accounting convention-

The financial statements have been prepared under the historical cost convention.

Membership subscriptions-

Membership subscriptions are accounted for on an accruals basis.

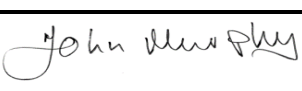

Taxation-

Corporation tax is payable on all interest receivable.

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: |  | Assistant General Secretary |  |
| | | | (or other official whose position should be stated) |
| | Name: John Murphy | | Name: Mark Pitt |
| Date: 22 August 2022 | | Date: 22 August 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 | ✓ | No | |
| Has the list of officers in post been completed? (see Page 2 and Note 12) | Yes | ✓ | No | |
| Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95) | Yes | ✓ | No | |
| Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77) | Yes | ✓ | No | |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | ✓ | No | |
| A member statement is: (see Note 80) | Enclosed | ✓ | To follow | |
| Has the summary sheet been completed? (see Page 17 and Notes 7 and 62) | Yes | ✓ | To follow | |
| Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103) | Yes | ✓ | 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)

We have audited the financial statements of The PDA Union for the year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 March 2022 and of the Union's income and expenditure for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) 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

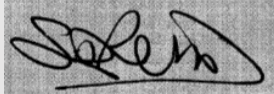
In auditing the financial statements, we have concluded that the executive committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the statement to members, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained within the statement to members. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in

Signature(s) of auditor or auditors:



Name(s):

Shaun Philpott FCA,
Copia Wealth & Tax Ltd

Profession(s) or Calling(s):

ICAEW

Address(es):

Unit 8 Pendeford Place

Pendeford Business Park

Wolverhampton

Postcode

WV9 5HD

Date

30/06/2022

Contact name for inquiries and
telephone number:

Shaun Philpott
01902 783172

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

THE PDA UNION
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

THE PDA UNION
FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

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| Union Information | 1 |
| Statement to Members | 2 |
| Auditor's Report | 3-5 |
| Income and Expenditure Account..... | 6 |
| Balance Sheet..... | 7 |
| Notes to the Accounts..... | 8 |

**THE PDA UNION
UNION INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

EXECUTIVE COMMITTEE: John Murphy – General Secretary
Mark Koziol – Assistant General Secretary (Strategy)
Mark Pitt – Assistant General Secretary (Tactical)
David Tyas – Assistant General Secretary (Membership)
Alisdair Jones – Treasurer
Andrew Jukes – South East Region (resigned 1 April 2021)
Sid Rahman – South East Region (appointed 1 April 2021)
Leon O’Hagan – Scotland & Northern Ireland Region (resigned 1 April 2021)
Gordon Finlayson – Scotland & Northern Ireland Region (appointed 1 April 2021)
Richard Hutton – North Region (resigned 1 April 2021)
Jayesh Ladva – North Region (appointed 1 April 2021)
Richard Evans – West & Wales Region

PRINCIPAL ADDRESS: The Old Fire Station
69 Albion Street
Birmingham
B1 3EA

**SENIOR STATUTORY
AUDITOR:** Shaun Philpott FCA

AUDITORS: Copia Wealth and Tax Limited
Chartered Accountants
Registered Auditors
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

BANKERS: Bank of Scotland
Edinburgh Royal Mile Branch
PO Box 1000
Edinburgh
EX2 1 LB

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STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2022 AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the period was £512,052. This amount included payments of £503,685 in respect of membership of the union. The union's total expenditure for the period was £499,216. The union does not maintain a political fund.

Salary paid to and other benefits provided to the General Secretary and members of the Executive

The General Secretary of the union was entitled to £5,000 in respect of an honorarium. This fee has been waived in the current and preceding year. The Treasurer of the union was entitled to an honorarium of £450. No other members of the Executive were paid any amounts in respect of salary or benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against it the union or responsible officials or trustees, he should consider obtaining independent legal advice.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION

Opinion on other matters prescribed by Trade Union and Labour Relations (Consolidation) Act 1992

We have audited the financial statements of The PDA Union for the year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 March 2022 and of the Union's income and expenditure for the year then ended; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) 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 executive committee'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 doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the statement to members, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained within the statement to members. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION (Continued)

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

We have nothing to report in this regard.

Opinion on other matters

In our opinion:

- the Trade Union has kept proper accounting records in accordance with the requirements of section 28;
- it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- the accounts to which the report relates agree with the accounting records.

Responsibilities of the executive committee

As explained more fully in the Executive Committee's Responsibilities Statement set out on page 7, the executive committee is responsible for the preparation of financial statements which give a true and fair view and for such internal control as the committee determines necessary to enable the preparation of the financial statements that are free from material misstatement.

In preparing the financial statements, the executive committee is 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 rules unless the committee 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.

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:

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PDA UNION (Continued)

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- We review financial statement disclosures and undertake testing to supporting documentation to assess compliance with applicable laws and regulations.
- We perform audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We enquire of management around actual and potential litigation and claims.
- We review minutes of meetings of those charged with governance.
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the union's ability to continue as a going concern.

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

Use of our report

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

Shaun Philpott FCA (Senior Statutory Auditor)
For and on behalf of
Copia Wealth and Tax Limited
Chartered Accountants
Registered Auditors
8 Pendeford Place
Pendeford Business Park
Wolverhampton WV9 5HD

30 June 2022

THE PDA UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

| | 2022 | 2021 |
|---|-----------------------------|-----------------------------|
| | £ | £ |
| <u>INCOME</u> | | |
| Membership subscriptions | 503,685 | 477,435 |
| Other income | 3,367 | 2,967 |
| Honorarium waived by General Secretary | 5,000 | 5,000 |
| | <hr/> 512,052 | <hr/> 485,402 |
| <u>EXPENDITURE</u> | | |
| Membership services | 402,948 | 381,588 |
| Executive meeting expenses & allowances | 300 | 300 |
| Regional membership group meeting expenses and allowances | 2,550 | 31,077 |
| Regional office fees | 41,017 | - |
| Regional structure travel costs | 2,067 | - |
| Elections | 1,272 | 1,320 |
| Auditors' remuneration | 4,869 | 3,714 |
| Professional & consultancy fees | - | - |
| Honoraria | 5,450 | 6,200 |
| Other expenses | 35 | 36 |
| Ballot costs | - | 6,180 |
| Affiliation fees | 38,485 | 9,397 |
| Bank charges and interest | 223 | 136 |
| | <hr/> 499,216 | <hr/> 439,948 |
| SURPLUS/(DEFICIT) FOR THE YEAR | <hr/> 12,836 | <hr/> 45,454 |
| Members' funds brought forward | 112,147 | 66,693 |
| MEMBERS' FUNDS CARRIED FORWARD | <hr/> £124,983 <hr/> | <hr/> £112,147 <hr/> |

**THE PDA UNION
BALANCE SHEET
AS AT 31 MARCH 2022**

| | 2022 | | 2021 |
|----------------------------|---------------|----------------------|----------------------|
| | £ | £ | £ |
| CURRENT ASSETS | | | |
| Cash at bank | 94,932 | | 25,288 |
| Debtors and prepayments | | | |
| - Amount due from PDA | 2,534 | | 73,807 |
| - Prepayments | 30,877 | | 26,359 |
| | <hr/> 128,343 | | <hr/> 125,454 |
| CURRENT LIABILITIES | | | |
| Other creditors | 3,360 | | 13,307 |
| | <hr/> 3,360 | | <hr/> 13,307 |
| NET CURRENT ASSETS | | 124,983 | 112,147 |
| NET ASSETS | | <hr/> £124,983 | <hr/> £112,147 |
| MEMBERS' FUNDS | | <hr/> <hr/> £124,983 | <hr/> <hr/> £112,147 |

Statement of executive committee's responsibilities

The executive committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the union and of the surplus or deficit of the union for that year. In preparing those financial statements, the committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the union will continue in business.

The committee is responsible for keeping adequate accounting records that are sufficient to show and explain the union's transactions and disclose, with reasonable accuracy, at any time the financial position of the union and to enable it to ensure that the financial statements comply with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Executive Committee on 30 June 2022.

) John Murphy – General Secretary

**THE PDA UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Membership subscriptions

Membership subscriptions are accounted for on an accruals basis.

Taxation

Corporation tax is payable on all interest receivable.

2 RELATED PARTIES

The PDA Union and the PDA are related parties by virtue of the fact that all members of the executive committee are also members of the PDA.

During the year under review, The PDA Union received membership subscriptions from the PDA of £503,685 (2021 - £477,435) and was charged membership services by the PDA of £402,948 (2021 - £381,588).

At the balance sheet date, The PDA Union was due £2,535 (2021 - £73,807) from the PDA.

These transactions were conducted at normal commercial rates.

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

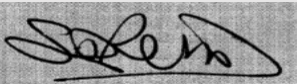
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes

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

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

Membership audit certificate (continued)

| | |
|-----------------------------------|---|
| | |
| Signature of assurer |  |
| Name | Shaun Philpott Copia Wealth & Tax Ltd |
| Address | Unit 8 Penderford Place Penderford Business Park Wolverhampton WV9 5HD |
| Date | |
| Contact name and telephone number | Shaun Philpott 01902 783172 |

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 | |