

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	FDA		
Year ended:	31 December 2022		
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
	21,394	370		358	22,122
Total	21,394	370		358	A 22,122

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

16,299

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

102

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	Vicki Johnson	Anthony Wallace	08 June 2022
Vice President	Anthony Wallace	Leila Kelly	08 June 2022
Honorary Treasurer	Mike Buckley	Amelia Dowler	08 June 2022

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Recharges to security services	146,860
Total federation and other bodies	146860
Any Other Sources	
Executive Rep scheme	-1,300
Other income	200
Total other sources	-1,100
Total of all other income	145,760

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	234,619
Legal Fees	234,619	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	234,619	Total (should agree with figure in General Fund)	234,619

(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		51,808
		Total other income as specified	51,808
		Total Income	51,808
		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	51,808
		Amount of fund at beginning of year	1,626,448
		Amount of fund at the end of year (as Balance Sheet)	1,678,256
		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		105,687
		Total other income as specified	105,687
		Total Income	105,687
		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	105,687
		Amount of fund at beginning of year	3,645,661
		Amount of fund at the end of year (as Balance Sheet)	3,751,348
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	FDA Staff Pension Deficit	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Decrease in deficit		6,382,000
	Total other income as specified		6,382,000
	Total Income		6,382,000
	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		6,382,000
	Amount of fund at beginning of year		-2,328,000
	Amount of fund at the end of year (as Balance Sheet)		4,054,000
	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		-95,310
	Total other income as specified		-95,310
	Total Income		-95,310
	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		-95,310
	Amount of fund at beginning of year		183,325
	Amount of fund at the end of year (as Balance Sheet)		88,015
	Number of members contributing at end of year		

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	2,062,993
Salaries and Wages included in above	1,735,720
Auditors' fees	10,000
Legal and Professional fees	55,303
Occupancy costs	271,744
Stationery, printing, postage, telephone, etc.	156,137
Expenses of Executive Committee (Head Office)	227,710
Expenses of conferences	38,190
Other administrative expenses (specify)	
PSM Production Costs	71,987
Member Products	40,111
Bank charges and subscription collection costs	9,420
Other Outgoings	
Mortgage and Loan Interest	124,945
Depreciation	153,895
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Section rebates	439,611
tretert	
Total	3,662,046
Charged to:	
General Fund (Page 3)	3,662,046
Section and Branch Funds	
Joint Venture Fund	
FDA Staff Pension Deficit	
Fair Value Reserve	
Total	3,662,046

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)			9,389
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			9,389
		Total investment income	9,389
		Credited to:	
		General Fund (Page 3)	9,389
		Section and Branch Funds	
		Joint Venture Fund	
		FDA Staff Pension Deficit	
		Fair Value Reserve	
		Political Fund	
		Total Investment Funds	9,389

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		576,224			8,895,045
Additions			81,814			81,814
Disposals						
Revaluation/Transfers						
At end of year	8,318,821		658,038			8,976,859
Accumulated Depreciation						
At start of year	274,465		507,359			781,824
Charges for year	68,195		85,700			153,895
Disposals						
Revaluation/Transfers						
At end of year	342,660		593,059			935,719
Net book value at end of year	7,976,161		64,979			8,041,140
Net book value at end of previous year	8,044,356		68,865			8,113,221

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	Equities (e.g. Shares)		
	Abrdn Multi Manager Fund	998,842	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	998,842	
	Market Value of Quoted Investment	998,842	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Unity Trust Bank	20,500	
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	20,500	
Market Value of Unquoted Investments	20,500		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	4,351,214		4,351,214
From Investments	9,389		9,389
Other Income (including increases by revaluation of assets)	6,589,945		6,589,945
Total Income	10,950,548		10,950,548
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	3,896,665		3,896,665
Funds at beginning of year (including reserves)	5,553,468		5,553,468
Funds at end of year (including reserves)	12,607,351		12,607,351
Assets			
Fixed Assets			8,041,140
Investment Assets			1,019,342
Other Assets			7,710,595
		Total Assets	16,771,077
Liabilities		Total Liabilities	4,163,726
Net Assets (Total Assets less Total Liabilities)			12,607,351

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)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="1"/>		
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: 50px;" type="text" value="905"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="546"/>	
Number of Individuals answering "Yes" to the question	<input <sup="" style="width: 50px;" type="text" value="478"/> 1	
Number of individuals answering "No" to the question	<input <sup="" style="width: 50px;" type="text" value="66"/> 2	
Number of invalid or otherwise spoiled voting papers returned	<input <sup="" style="width: 50px;" type="text" value="2"/> 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 type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="No"/>	
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 type="text"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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 accounts P5-10

Accounting policies

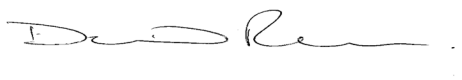
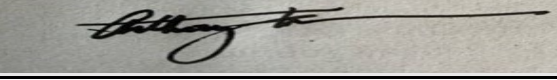
(see notes 84 and 85)

See accounts P5

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: Anthony Wallace
Date: 31 May 2023	Date: 31 May 2023

(or other official whose position should be stated)

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 ATTCHED ACCOUNTS ON PAGES 11 - 13

Signature(s) of auditor or auditors:

Orcom Civvals Audit Ltd

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

25/05/2022

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

50 Seymour Street
London W1H 7JG

T +44 (0)20 7258 3461

Directors:
Aamir Kazi FCA
Philip Jones FCA

FDA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

FDA

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FOR THE YEAR ENDED 31 DECEMBER 2022

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FDA

GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

EXECUTIVE COMMITTEE

Anthony Wallace	President (from 8 June 2022)
Vicki Johnson	President (to 8 June 2022)
Margaret Haig	Vice President
Leila Kelly	Vice President (from 8 June 2022)
Anthony Wallace	Vice President (to 8 June 2022)
Amelia Dowler	Honorary Treasurer (from 8 June 2022)
Mike Buckley	Honorary Treasurer (to 8 June 2022)

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 2022

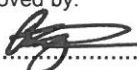
	<i>Notes</i>	2022		2021	
		£	£	£	£
<u>INCOME</u>					
Members' Subscriptions			4,351,214		4,017,012
Affiliated Associations Subscriptions			146,860		135,070
Bank Interest received		-		-	
Dividends and Other Interest Received		9,389		5,943	
		<u>9,389</u>		<u>5,943</u>	
<u>Less:</u> Corporation Tax on dividends & other interest		<u>-</u>		<u>-</u>	
			9,389		5,943
Miscellaneous Receipts:					
- PSM			-		-
- Income from Diaries			-		-
- Other			200		-
- Executive Reps Scheme			(1,300)		(64)
			<u>4,506,363</u>		<u>4,157,961</u>
<u>EXPENSES</u>					
Branch Expenses		5,211		-	
Section Rebates and Additional Support		439,611		418,635	
Employment expenses		1,735,720		1,537,731	
Pension Contributions		327,273		365,136	
Printing & Stationery		2,188		2,848	
Advertising, Information & Publications		27,459		29,487	
Postage & Delivery		5,364		3,712	
Communications, including Website costs		97,460		75,095	
Meetings & Hospitality inc. associated Travel & Subsistence		102,019		24,001	
Recruitment Initiatives incl. Fast Stream Annual Event		46,222		34,952	
Affiliation & Membership Fees		69,457		61,659	
Audit Fee		10,000		8,807	
Legal & Professional Fees		234,619		249,791	
Pension scheme administration costs		55,303		55,962	
Honoraria, Gifts & Donations		4,801		540	
Campaign and Ballot Fund		15,610		7,219	
Delegate Conference		38,190		(4,118)	
Depreciation		153,895		181,999	
Office Rent, Rates & Services		148,879		145,644	
Repairs and Maintenance		54,938		46,807	
Property insurance		17,209		16,463	
PSM Production Costs		71,987		65,653	
Member Products		14,032		20,159	
Equipment Hire, Leasing & Maintenance		8,056		12,724	
Computer Costs		50,718		52,499	
Bank Charges & Subscription Collection Costs		9,420		12,468	
Annual Membership Cards		26,079		8,831	
Mortgage Interest and similar charges		124,945		82,788	
Sundry expenses		-		-	
			<u>3,896,665</u>		<u>3,517,492</u>
<u>SURPLUS / (DEFICIT) OF INCOME OVER EXPENDITURE</u>			609,698		640,469
<u>Add:</u> Profit / (Loss) on sale of Investments		-		-	
<u>Less:</u> Corporation Tax thereon		-		-	
			<u>-</u>		<u>-</u>
<u>NET OPERATIONAL FUND SURPLUS / (DEFICIT)</u>			609,698		640,469
<u>OTHER INCOME / SURPLUS / (DEFICIT)</u>					
Sections and branches fund surplus	3		51,808		191,362
Distribution from Managers in Partnership	4		105,687		94,489
Change in Fair value of investments	6	(117,666)		55,318	
Less: Deferred Tax movement thereon		22,356		(10,510)	
			<u>(95,310)</u>		<u>44,808</u>
<u>NET INCOME FOR THE YEAR</u>			671,883		971,128
Actuarial gain on remeasurement of defined benefit asset	5		6,382,000		1,412,000
<u>TOTAL SURPLUS FOR THE YEAR</u>			7,053,883		2,383,128
<u>RESERVES BROUGHT FORWARD</u>			5,553,468		3,170,340
<u>RESERVES CARRIED FORWARD</u>			<u>12,607,351</u>		<u>5,553,468</u>

FDA


STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

		2022		2021	
	<i>Notes</i>	£	£	£	£
TOTAL ACCUMULATED FUND	2		12,607,351		5,553,468
<u>REPRESENTED BY:</u>					
INVESTMENTS	6		1,019,342		1,128,023
FIXED ASSETS	7		8,041,140		8,113,221
			9,060,482		9,241,244
CURRENT ASSETS					
Section and Branch Funds	3	1,678,256		1,626,448	
Debtors & Prepayments	8	695,786		641,102	
Cash on Deposit, at Bank and in Hand		1,282,553		755,767	
		3,656,595		3,023,317	
LESS: CURRENT LIABILITIES					
Creditors due within one year	9	1,114,033		932,115	
NET CURRENT ASSETS			2,542,562		2,091,202
TOTAL ASSETS LESS CURRENT LIABILITIES			11,603,044		11,332,446
Creditors due after more than one year	10		(3,029,048)		(3,407,977)
DEFERRED TAX LIABILITY			(20,645)		(43,001)
NET ASSETS EXCLUDING PENSION ASSET / (LIABILITY)			8,553,351		7,881,468
PENSION DEFINED BENEFIT ASSET / (LIABILITY)	5		4,054,000		(2,328,000)
NET ASSETS INCLUDING PENSION ASSET / (LIABILITY)			12,607,351		5,553,468

Approved by:


.....

A Wallace- President, Executive Committee


.....

D Penman- General Secretary


.....

A Dowler- Honorary Treasurer

3 May 2023


FDA


RESPONSIBILITY FOR FINANCIAL STATEMENTS


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

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

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


..... A Wallace- President, Executive Committee


..... D Penman- General Secretary


..... A Dowler- Honorary Treasurer

3 May 2023

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 investments stated at fair value
- Pension scheme asset / (liability) 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 including pension defined benefit asset has increased considerably compared to last year, mainly due to a surplus in the defined benefit pension of £4.054m as at 31 December 2022 compared to a deficit of £2.328m as at 31 December 2021. Cash at bank had increased from £755,767 to £1,282,553.

The ongoing economic and political challenges, including the situation in Ukraine, has not affected the Union's operations. The union's membership numbers have increased compared to prior years and has a strong liquidity position issues and is able to settle liabilities as they fall due.

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 from the approval of these financial statements.

(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 net benefit scheme asset / (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 the scheme's net valuation surplus / (deficit).

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	2,426,034	1,626,448	3,645,661	(2,328,000)	183,325	5,553,468
Surplus/ (Deficit) for the year	609,698	51,808	105,687	6,382,000	(95,310)	7,053,883
Balance at end of year	<u>3,035,732</u>	<u>1,678,256</u>	<u>3,751,348</u>	<u>4,054,000</u>	<u>88,015</u>	<u>12,607,351</u>

3. SECTION AND BRANCH FUNDS

	At start of year £	Surplus/ (Deficit) £	At end of year £
Crown Prosecution Service	343,328	13,112	356,440
Northern Ireland Senior Officers	44,305	652	44,957
OFSTED	294,149	22,433	316,582
HMI Wales	48,652	863	49,515
HMI Scotland	51,339	5,506	56,845
Procurators Fiscal Society	124,523	16,489	141,012
DSA	717,323	(7,889)	709,434
Land Registry	2,829	642	3,471
	<u>1,626,448</u>	<u>51,808</u>	<u>1,678,256</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.

	2022 £	2021 £
Accumulated surplus at beginning of year	3,645,661	3,551,172
Half share of surplus retained for the year	105,687	94,489
Accumulated surplus at end of year	<u>3,751,348</u>	<u>3,645,661</u>

There was an amount due to the joint venture partner at 31 December 2022 of £190,798 (2021- £113,452).

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5. PENSION LIABILITY

As at 31 December 2022 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 2021. That valuation has been projected forward by the actuary to the accounting date on a basis compliant with FRS 102 in order to assess the liabilities of the scheme. Scheme assets are stated at their fair values at the respective balance sheet dates.

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

At the last triennial funding valuation, the Scheme's assets were greater than the value of the Technical Provisions and as such, no Recovery Plan was required. FDA agreed to pay regular contributions into the Scheme based on a percentage of active employees' salaries in respect of the accrual of future service benefits. The Scheme's assets are held in a separate fund from FDA's assets.

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

- 5.7% p.a. of Pensionable salaries paid by active members of the Scheme;
- 24.9% p.a. to 30 June 2022 and 27.8% p.a. from 1 July 2022 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:

	2022	2021
Discount rate	4.90%	1.90%
Rate of increase in salaries	2.70%	3.20%
Rate of revaluation of CARE benefits	2.70%	2.70%
Rate of revaluation of non-CARE benefits - active members	2.70%	3.20%
Rate of revaluation of non-CARE benefits - deferred members	2.70%	2.70%
Rate of increase in pensions in payment - pre 1.1.97 service	3.10%	3.00%
Rate of increase in pensions in payment - post 1.1.97 service	2.70%	2.70%
RPI Inflation assumption	3.10%	3.00%
CPI Inflation assumption	2.70%	2.70%

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:

	2022	2021
	Value	Value
	£	£
Equities	2,680,000	10,701,000
Multi-Asset Funds	-	3,455,000
Fixed Interest Gilts	-	-
Index Linked Gilts	12,847,000	2,546,000
Corporate Bonds	701,000	845,000
Cash	108,000	36,000
Total market value of assets	<u>16,336,000</u>	<u>17,583,000</u>
Present value of scheme liabilities	12,282,000	19,911,000
Surplus / (Deficit) in scheme	<u>4,054,000</u>	<u>(2,328,000)</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5. PENSION LIABILITY (continued)

The movement in the surplus / (deficit) during the year was as follows:

	£	£
Deficit in scheme at beginning of year		(2,328,000)
Movement in year:		
Current employer service cost	(633,000)	
Administration expenses	(115,000)	
Contributions	<u>427,000</u>	
		(321,000)
Net return:		
Expected return on pension scheme assets	(1,654,000)	
Interest on pension scheme liabilities	<u>(47,000)</u>	
		(1,701,000)
Actuarial gain:		
Experience gains/losses arising on scheme liabilities	(1,704,000)	
Changes in assumptions underlying the present value of the scheme liabilities	<u>10,108,000</u>	
		8,404,000
Surplus in scheme at end of year		<u><u>4,054,000</u></u>

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

	Year ended 31 December				
	2022	2021	2020	2019	2018
Present value of scheme liabilities	12,282	19,911	19,076	15,293	14,812
Fair value of scheme assets	(16,336)	(17,583)	(15,336)	(14,095)	(12,486)
Deficit in the scheme	(4,054)	2,328	3,740	1,198	2,326
Experience gains and (losses) arising on scheme liabilities:					
Amount	(1,704)	569	(21)	608	93
Percentage of scheme liabilities	(13.9%)	2.9%	(0.1%)	4.0%	0.6%
Experience gains and (losses) arising on scheme assets:					
Amount	(1,654)	1,990	1,080	(870)	745
Percentage of scheme assets	(10.1%)	11.3%	7.0%	(6.2%)	6.0%

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6. INVESTMENTS

	Listed investments £	Unlisted investments £	TOTAL £
At the beginning of the year	1,107,523	20,500	1,128,023
Additions	8,985	-	8,985
Revaluation to fair value	(117,666)	-	(117,666)
At the end of the year	<u>998,842</u>	<u>20,500</u>	<u>1,019,342</u>

The above investments were held as follows:

Holding Description	Cost £	Market Value £
688,287 Aberdeen Multi-Manager Diversity Fund CL A	319,891	998,842
10,500 Unity Trust Plc	20,500	20,500
	<u>340,391</u>	<u>1,019,342</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	200,193	176,514	8,895,045
Additions	-	-	81,814	-	81,814
At end of the year	<u>8,318,821</u>	<u>199,517</u>	<u>282,007</u>	<u>176,514</u>	<u>8,976,859</u>
<u>DEPRECIATION</u>					
At beginning of the year	274,465	161,351	169,495	176,513	781,824
Charge for the year	68,195	37,519	48,181	-	153,895
At end of the year	<u>342,660</u>	<u>198,870</u>	<u>217,676</u>	<u>176,513</u>	<u>935,719</u>
<u>NET BOOK VALUES</u>					
At end of the year	<u>7,976,161</u>	<u>647</u>	<u>64,331</u>	<u>1</u>	<u>8,041,140</u>
At beginning of the year	<u>8,044,356</u>	<u>38,166</u>	<u>30,698</u>	<u>1</u>	<u>8,113,221</u>

FDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8. <u>DEBTORS & PREPAYMENTS</u>	2022	2021
	£	£
Subscriptions Receivable	459,317	416,565
Other Debtors	139,147	137,756
Prepayments	<u>97,322</u>	<u>86,781</u>
	<u>695,786</u>	<u>641,102</u>

9. <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	2022	2021
	£	£
Amounts due on Joint Venture	190,798	113,452
Corporation Tax	-	-
Other taxes & Social Security	65,967	57,437
Other Creditors	195,920	225,262
Bank loan	408,466	213,580
Accruals	<u>252,882</u>	<u>322,384</u>
	<u>1,114,033</u>	<u>932,115</u>

10. <u>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	2022	2021
	£	£
Bank loan repayable more than 5 years by instalments	<u>3,029,048</u>	<u>3,407,977</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

In Decembdr 2022, the Executive Committee approved that FDA commit to developing a new membership system, at a cost of not exceeding £750K, in order to allow the Union to better serve existing members and develop new paths to enage with prospective members within its key employers. The project commenced in 2023 but will be completed in stages over a period of 3 to 5 years. Based on this the Executive Committee have determined that the costs relating to this project to be a non-adjusting subsequent event.

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 2022 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 2022 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 Ltd

ORCOM CIVVALS AUDIT LIMITED
Statutory Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

3 May 2023

FDA

SCHEDULE OF AFFILIATIONS AND MEMBERSHIPS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 Orcom Civvals Audit Limited
Address	50 SEYMOUR STREET, LONDON, W1H 7JG
Date	25/05/2023
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	