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FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	The British Association of Dental Nurses
Year ended:	31 December 2016
List no:	585T
Head or Main Office:	Room 200 Hillhouse International Business Centre Thornton-Cleveleys Lancashire FY5 4QD
Website address (if available)	www.badn.org.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Debbie Reed / Joan Hatchard
Telephone Number:	01253 338360
Contact name for queries regarding	Pam Swain
Telephone Number:	01253 338365
E-mail:	pam@badn.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: 020 7210 3734

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2017)

BADN OFFICIALS as at 31 DECEMBER 2016

PRESIDENT	Jane Dalgarno
CHAIR/GENERAL SECRETARY	Debbie Reed
TREASURER	Hazel Coey
EDUCATION REP	Jacqui Elsdon
STUDENT REP	Ailsa Holland

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	117	2	0	0	119
FEMALE	8285	73	1	26	8385
TOTAL	8402	75	1	26	A 8504

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

0
8504

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Education Rep	Heidi Cresswell	Jacqui Elsdon	October 2016
General Secretary	Heidi Cresswell	Debbie Reed	July 2016

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:

--

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		358,404
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		358,404
Investment income (as at page 12)		1,690
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	8,112	
Total of other income (as at page 4)		8,112
	TOTAL INCOME	368,206
EXPENDITURE		
Benefits to members (as at page 5)		25,550
Administrative expenses (as at page 10)		201,403
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		45
	TOTAL EXPENDITURE	226,998
		141,208
Surplus (deficit) for year		
		257,259
		398,467
Amount of general fund at beginning of year		
Amount of general fund at end of year		

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Conferences	3,156	
Journal	1,035	
Association merchandise	791	
Advertising	1,774	
Miscellaneous income & donations	1,356	
TOTAL OTHER INCOME		8,112
TOTAL OF ALL OTHER INCOME		8,112

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
		brought forward	25,550
Representation – Employment Related Issues		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Conferences	7,456		
Journal	5,280		
Showcase	1,634	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,180		
Other Cash Payments			
carried forward	25,550	Total (should agree with figure in General Fund)	25,550

Number of members contributing at end of year

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies Investment income (as at page 12) 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 of political fund at beginning of year			
Amount of political fund at the end of year (as Balance Sheet)			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

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 fund			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		107,639
Salaries and Wages included in above	£102,693	
Auditors' fees		3,312
Legal and Professional fees		11,083
Occupancy costs		21,305
Stationery, printing, postage, telephone, etc.		34,657
Expenses of Executive Committee (Head Office)		9,666
Expenses of conferences		
Other administrative expenses (specify)		
Insurance and bank charges		10,604
Merchandise and miscellaneous		831
Advertising		1,085
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,221
Taxation		45
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		201,448
Charged to:		
General Fund (Page 3)		201,448
Fund (Account)		
Total		201,448

BALANCE SHEET as at

31/12/2016

(see notes 47 to 50)
k

Previous Year		£	£
3,496	Fixed Assets (at page 14)		4,473
	Investments (as per analysis on page 15)		
39,930	Quoted (Market value £ 45,724)		40,985
	Unquoted		
43,426	Total Investments		45,458
	Other Assets		
	Loans to other trade unions		
4,608	Sundry debtors		3,103
224,878	Cash at bank and in hand		364,447
	Income tax to be recovered		252
1,000	Stocks of goods		700
	Others (specify)		
230,486	Total of other assets		368,502
273,912	TOTAL ASSETS		413,960
257,259	Fund (Account)		398,467
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
287	Tax payable		
383	Sundry creditors		261
15,983	Accrued expenses		15,232
	Provisions		
	Other liabilities		
16,653	TOTAL LIABILITIES		15,493
273,912	TOTAL ASSETS		413,960

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			31,428			31,428
Additions			2,198			2,198
Disposals						
Revaluation/Transfer s						
At end of year			33,626			33,626
Accumulated Depreciation						
At start of year			31,178			31,178
Charges for year			902			902
Disposals						
Revaluation/Transfer s						
At end of year			32,080			32,080
Net book value at end of year			1,546			1,546
Net book value at end of previous year			250			250

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	40,985	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	40,985	
Market Value of Quoted Investment	45,724	
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 58 and 59)

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

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	358,404		358,404
From Investments	1,690		1,690
Other Income (including increases by revaluation of assets)	8,112		8,112
Total Income	368,206		368,206
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	227,498		227,498
Funds at beginning of year (including reserves)	257,259		257,259
Funds at end of year (including reserves)	397,967		397,967
ASSETS			
Fixed Assets			4,473
Investment Assets			40,985
Other Assets			368,502
		Total Assets	413,960
LIABILITIES			
		Total Liabilities	15,493
NET ASSETS (Total Assets less Total Liabilities)			398,467

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Please see attached copy of the accounts for the full notes

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p><i>INTERIM CHAIR</i> <i>GENERAL</i> Secretary's Signature: <u></u> Name: <u>JOAN MATCHARD</u> Date: <u>1/6/17</u></p>	<p>Chairman's <i>PRESIDENT</i> Signature: <u></u> (or other official whose position should be stated) Name: <u>JANE DALGARNO</u> Date: <u>1/6/17</u></p>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <i>To be enclosed</i> (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

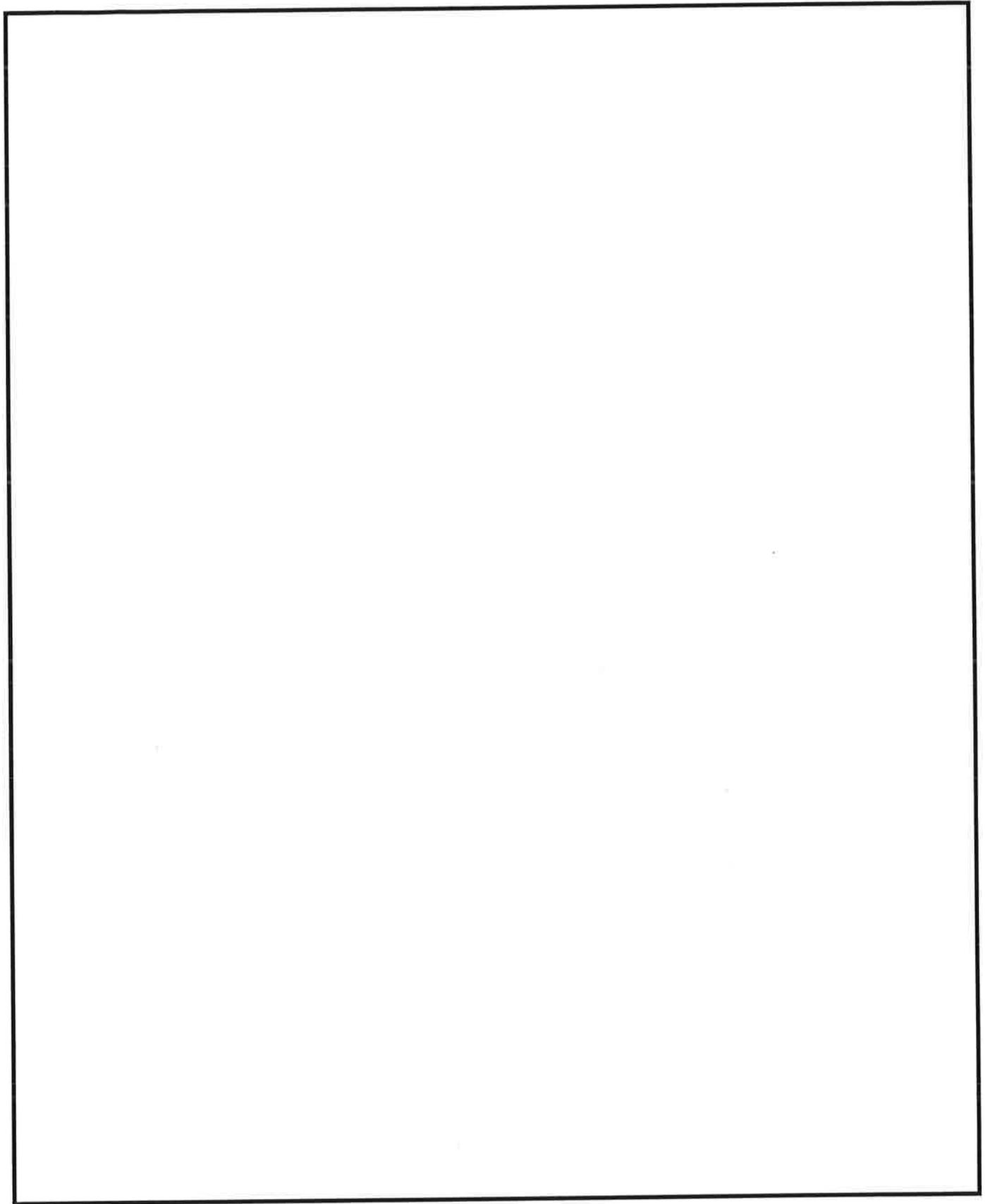
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in rule 83)

YES

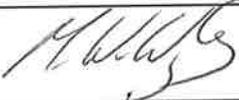
If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

See report attached to the enclosed accounts.



AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:		
Name(s):	Jones Harris Limited	
Profession(s) or Calling(s):	Chartered Accountants & Registered Auditors	
Address(es):	17 St Peter's Place Fleetwood Lancashire FY7 6EB	
Date:	1/6/17	
Contact name and telephone number:	M Wigley 01253 874255	

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

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

NO

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/NO

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

YES/NO

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

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	Jane Dalgarno
Name	JANE DALGARNO
Office held	PRESIDENT
Date	26/6/17

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

FOR

THE BRITISH ASSOCIATION OF DENTAL NURSES

Jones Harris Limited
Statutory Auditors
17 St Peters Place
Fleetwood
Lancashire
FY7 6EB

THE BRITISH ASSOCIATION OF DENTAL NURSES

**CONTENTS OF THE ACCOUNTS
for the year ended 31 December 2016**

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THE BRITISH ASSOCIATION OF DENTAL NURSES

**ASSOCIATION INFORMATION
for the year ended 31 December 2016**

PRESIDENT:	Jane Dalgarno
CHAIRMAN:	Debbie Reed
CHIEF EXECUTIVE:	Pamela Swain
TREASURER:	Hazel Coey
EDUCATION REP:	Jacqui Elsdon
STUDENT REP:	Alisa Yalcin
REGISTERED OFFICE:	Room 200 Hillhouse International Business Centre Thornton Cleveleys Lancashire FY5 4QD
AUDITORS:	Jones Harris Limited Statutory Auditors 17 St Peters Place Fleetwood Lancashire FY7 6EB

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE BRITISH ASSOCIATION OF DENTAL NURSES**

We have audited the accounts of The British Association of Dental Nurses for the year ended 31 December 2016 on pages three to nine. 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the finance committee and auditors

As explained more fully in the Statement of Finance Committee Members' Responsibilities set out on page seven, the finance committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the finance committee; and the overall presentation of the accounts.

Opinion on accounts

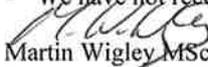
In our opinion the accounts:

- give a true and fair view of the state of the association's affairs as at 31 December 2016 and of its surplus 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 (Consolidation) Act 1992.

Matters on which we are required to report by exception

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

- Proper books of account have not been kept by the Association in accordance with the requirements of the legislation; or
- A satisfactory system of control over transactions has not been maintained by the Association in accordance with the requirements of the legislation; or
- The revenue account to which our report relates, and the balance sheet are not in agreement with the books of account of the Association; or
- We have not received all the information and explanations we require for our audit.


Martin Wigley MSc ACA ATII (Senior Statutory Auditor)
for and on behalf of Jones Harris Limited
Statutory Auditors
17 St Peters Place
Fleetwood
Lancashire
FY7 6EB

Date: 1/6/17

THE BRITISH ASSOCIATION OF DENTAL NURSES

**INCOME STATEMENT
for the year ended 31 December 2016**

	Notes	2016 £	2015 £
TURNOVER		366,516	235,500
Cost of sales		<u>25,550</u>	<u>27,524</u>
GROSS SURPLUS		340,966	207,976
Administrative expenses		<u>201,403</u>	<u>196,759</u>
OPERATING SURPLUS	4	139,563	11,217
Interest receivable and similar income		<u>1,690</u>	<u>1,600</u>
SURPLUS BEFORE TAXATION		141,253	12,817
Tax on surplus		<u>45</u>	<u>606</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>141,208</u>	<u>12,211</u>

The notes form part of these accounts

THE BRITISH ASSOCIATION OF DENTAL NURSES

**BALANCE SHEET
31 December 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	5		2,927		3,246
Tangible assets	6		1,546		250
Investments	7		<u>40,985</u>		<u>39,930</u>
			45,458		43,426
CURRENT ASSETS					
Stocks		700		1,000	
Debtors	8	3,355		4,608	
Cash at bank and in hand		<u>364,447</u>		<u>224,878</u>	
		368,502		230,486	
CREDITORS					
Amounts falling due within one year	9	<u>15,493</u>		<u>16,653</u>	
			<u>353,009</u>		<u>213,833</u>
NET CURRENT ASSETS					
			<u>398,467</u>		<u>257,259</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>398,467</u>		<u>257,259</u>
RESERVES					
Income and expenditure account			<u>398,467</u>		<u>257,259</u>
			<u>398,467</u>		<u>257,259</u>

The accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the Executive Committee on 1st June 2017 and were signed on its behalf by:


.....
Hazel Coey

The notes form part of these accounts

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE ACCOUNTS
for the year ended 31 December 2016**

1. ACCOUNTING POLICIES

Basis of preparing the accounts

These accounts have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The accounts have been prepared under the historical cost convention.

Income and expenditure

Subscription income is recognised when it is received. All other income and expenditure is recognised as it is earned or incurred, not as it is received or paid.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 20% on cost
- Computer equipment - Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The association operates a defined contribution pension scheme. Contributions payable to the association's pension scheme are charged to the profit and loss account in the period to which they relate.

Intangible fixed assets

Trademarks are stated at cost initially and then amortised over their economic lives of 20 years.

Expenditure on the website is recorded at cost initially and then amortised over its economic life of 5 years.

Investments

Investments are stated at cost.

3. EMPLOYEES

The average number of employees during the year was 3.

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	2016	2015
	£	£
Depreciation - owned assets	902	741
Trademarks amortisation	319	319
Website amortisation	-	903
	<u> </u>	<u> </u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2016**

5. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2016 and 31 December 2016	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2016	3,136	4,517	7,653
Amortisation for year	<u>319</u>	<u>-</u>	<u>319</u>
At 31 December 2016	<u>3,455</u>	<u>4,517</u>	<u>7,972</u>
NET BOOK VALUE			
At 31 December 2016	<u>2,927</u>	<u>-</u>	<u>2,927</u>
At 31 December 2015	<u>3,246</u>	<u>-</u>	<u>3,246</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2016	7,483	23,945	31,428
Additions	<u>605</u>	<u>1,593</u>	<u>2,198</u>
At 31 December 2016	<u>8,088</u>	<u>25,538</u>	<u>33,626</u>
DEPRECIATION			
At 1 January 2016	7,483	23,695	31,178
Charge for year	<u>121</u>	<u>781</u>	<u>902</u>
At 31 December 2016	<u>7,604</u>	<u>24,476</u>	<u>32,080</u>
NET BOOK VALUE			
At 31 December 2016	<u>484</u>	<u>1,062</u>	<u>1,546</u>
At 31 December 2015	<u>-</u>	<u>250</u>	<u>250</u>

7. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 January 2016	39,930
Additions	<u>1,055</u>
At 31 December 2016	<u>40,985</u>
NET BOOK VALUE	
At 31 December 2016	<u>40,985</u>
At 31 December 2015	<u>39,930</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2016

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2016	2015
	£	£
Trade debtors	-	685
Other debtors	-	878
Tax	252	-
Prepayments	<u>3,103</u>	<u>3,045</u>
	<u>3,355</u>	<u>4,608</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2016	2015
	£	£
Trade creditors	261	383
Tax	-	287
Accruals and deferred income	<u>15,232</u>	<u>15,983</u>
	<u>15,493</u>	<u>16,653</u>

Included in accrued expenses are monies held in a separate bank account payable in respect of PPI insurance on behalf of the association members totalling £11,607 (2015 - £12,636).

10. STATEMENT OF FINANCE COMMITTEE MEMBERS' RESPONSIBILITIES

The members of the Finance Committee are responsible for preparing the accounts in accordance with applicable law and regulations.

Trade Union law requires the Finance Committee to prepare accounts for each financial year. Under that law the Finance Committee has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Trade Union law the Finance Committee must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing these accounts, the Finance Committee is required to:

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

The Finance Committee is responsible for keeping proper accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the accounts give a true and fair view. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE BRITISH ASSOCIATION OF DENTAL NURSES

**DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2016**

	2016		2015	
	£	£	£	£
Turnover				
Members subscriptions	358,404		224,648	
Conferences	3,156		6,275	
Journal	1,035		2,180	
Association merchandise	791		458	
Advertising	1,774		1,535	
Miscellaneous income	<u>1,356</u>		<u>404</u>	
		366,516		235,500
Cost of sales				
Conferences	7,456		9,162	
Journal	5,280		5,483	
Showcase	1,634		1,574	
Legal advice line	11,180		11,185	
Training costs	<u>-</u>		<u>120</u>	
		<u>25,550</u>		<u>27,524</u>
GROSS SURPLUS		340,966		207,976
Other income				
Interest received		<u>1,690</u>		<u>1,600</u>
		342,656		209,576
Expenditure				
Office accommodation	11,984		10,929	
Insurance	5,987		5,528	
Wages	102,693		114,636	
Pension contributions	1,431		1,431	
Staff medical insurance	3,515		3,685	
Telephone	4,569		2,761	
Post and stationery	30,088		22,527	
Advertising	1,085		350	
Travelling	8,085		7,224	
Council expenses	1,581		757	
Equipment maintenance	9,321		9,685	
Badges & Association merchandise	300		174	
Sundry expenses	531		470	
Legal & professional fees	11,083		7,823	
Auditors' remuneration	<u>3,312</u>		<u>3,318</u>	
		<u>195,565</u>		<u>191,298</u>
		147,091		18,278
Finance costs				
Credit card and bank charges		<u>4,617</u>		<u>3,498</u>
Carried forward		142,474		14,780

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THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2016

	2016	£	2015	£
Brought forward	£	142,474	£	14,780
Depreciation				
Goodwill	-		903	
Trademark amortisation	319		319	
Fixtures and fittings	121		-	
Computer equipment	781		741	
		<u>1,221</u>		<u>1,963</u>
NET SURPLUS		<u>141,253</u>		<u>12,817</u>

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