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FORM AR21

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:

31st December 2014

List no:

585T

Head or Main Office:

Room 200
Hillhouse Industrial Estate
Thornton
Lancashire
FY5 4QD

Website address (if available)

www.badn.org.uk

Has the address changed during
the
year to which the return relates?

Yes ☐

No ☒

(Click the appropriate box)

General Secretary: *CHIEF EXECUTIVE*

Ms P Swain

Telephone Number:

01253 338365

Contact name for queries
regarding

As above

Telephone Number:

As above

E-mail:

admin@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

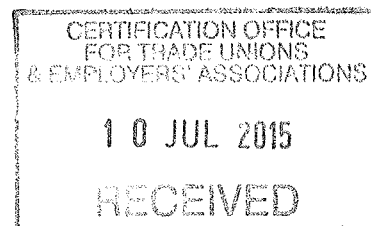
The address to which returns and other documents should be sent are:

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 2011)

LIST OF BADN COUNCIL as at 31 DECEMBER 2014

President	Fiona Ellwood
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President-elect	Jane Dalgarno
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Finance Officer	Joan Hatchard
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Regional Coordinators:

North	Carol Hay
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North East	Victoria Adam
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North West	Donna Hough
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West Midlands	Heidi Cresswell
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South West	Helen Biggs
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South Central	Hazel Coey
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Wales	Elaine Simmons
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Seconded Members:

Education	Jane Dalgarno
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Corporates	Tracey Rodgers
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Oral Health Education	Kate Adamson
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RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	48	2	0	0	50
FEMALE	4746	39	3	23	4811
TOTAL	4794	41	3	23	A 4861

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

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

-
4861

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
PRESIDENT-ELECT	-	JANE DALGARNO	OCT 14
LONDON SE RC	SARAM PEPER	-	NOV 14
SOUTH WEST RC	-	NIGLEN BIGGS	OCT 14
WMIDS RC	-	METDI CROSSWELL	OCT 14
ONE SECONDOD	-	KATE ADAMSON	OCT 14
PRACTICE MGMT SEC	MONICA MORRISON	-	JUNE 14

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		206,378
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		206,378
Investment income (as at page 12)		1,453
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	20,862	
Total of other income (as at page 4)		20,862
	TOTAL INCOME	228,693
EXPENDITURE		
Benefits to members (as at page 5)		35,643
Administrative expenses (as at page 10)		200,973
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		451
	TOTAL EXPENDITURE	237,067
Surplus (deficit) for year		(8,374)
Amount of general fund at beginning of year		253,422
Amount of general fund at end of year		245,048

BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		0
Other income		
Conferences	9,401	
Journal	1,600	
Association merchandise	405	
Advertising	2,431	
MBNA credit card	131	
Miscellaneous income & donations	6,894	
TOTAL OTHER INCOME		20,862
TOTAL OF ALL OTHER INCOME		20,862

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	35,643
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Conferences	8,991		
Journal	13,240		
Showcase	2,052	Salary Costs	
Training costs	180		
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,180		
Other Cash Payments			
carried forward	35,643	Total (should agree with figure in General Fund)	35,643

FUND 2		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 3		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 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 24 and 25)

[illegible]

FUND 7		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		125,108
Salaries and Wages included in above	£117,132	
Auditors' fees		2,665
Legal and Professional fees		7,728
Occupancy costs		18,000
Stationery, printing, postage, telephone, etc.		21,892
Expenses of Executive Committee (Head Office)		7,073
Expenses of conferences		
Other administrative expenses (specify)		
Insurance and bank charges		9,490
Merchandise and miscellaneous		2,442
Advertising		3,974
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		2,601
Taxation		451
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		201,424
Charged to:	General Fund (Page 3)	201,424
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		201,424

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

[illegible]

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,453
Other investment income (specify)			
Total investment income			1,453
Credited to:			
General Fund (Page 3)			1,453
Fund (Account)			
Fund (Account)			
Fund (Account)			
Fund (Account)			
Fund (Account)			
Political Fund			
Total Investment Income			1,453

BALANCE SHEET as at 31/12/2014

(see notes 47 to 50)

Previous Year		£	£
7,307	Fixed Assets (at page 14)	5,459	
	Investments (as per analysis on page 15)		
37,761	Quoted (Market value £ 41,964)	38,822	
	Unquoted		
45,068	Total Investments		44,281
	Other Assets		
	Loans to other trade unions		
5,547	Sundry debtors	5,502	
215,539	Cash at bank and in hand	209,311	
	Income tax to be recovered		
1,000	Stocks of goods	1,000	
	Others (specify)		
221,906	Total of other assets		215,813
266,974	TOTAL ASSETS		260,094
253,422	<div style="text-align: right;"> Fund (Account) Fund (Account) Fund (Account) Superannuation Fund (Account) Political Fund (Account) Revaluation Reserve </div>		245,048
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
160	Tax payable		186
343	Sundry creditors		328
13,049	Accrued expenses		14,532
	Provisions		
	Other liabilities		
13,552	TOTAL LIABILITIES		15,046
266,974	TOTAL ASSETS		260,094

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			30,675			30,675
Additions			753			753
Disposals						
Revaluation/Transfers						
At end of year			31,428			31,428
Accumulated Depreciation						
At start of year			29,059			29,059
Charges for year			1,378			1,378
Disposals						
Revaluation/Transfers						
At end of year			30,437			30,437
Net book value at end of year			991			991
Net book value at end of previous year			1,616			1,616

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	38,822	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	38,822	
	Market Value of Quoted Investment	41,964	
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	206,378		206,378
From Investments	1,453		1,453
Other Income (including increases by revaluation of assets)	20,862		20,862
Total Income	228,693		228,693
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	237,067		237,067
Funds at beginning of year (including reserves)	253,422		253,422
Funds at end of year (including reserves)	245,048		245,048
ASSETS			
Fixed Assets			5,459
Investment Assets			38,822
Other Assets			215,813
Total Assets			260,094
LIABILITIES			
Total Liabilities			15,046
NET ASSETS (Total Assets less Total Liabilities)			245,048

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

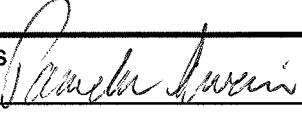

ACCOUNTING POLICIES

(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.

Chief Executive's Signature: <u></u> Name: <u>PAMELA SWAIN</u> Date: <u>20/6/15</u>	President's Signature: <u></u> (or other official whose position should be stated) Name: <u>F. Elwood</u> Date: <u>1-7-15</u>
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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? (see Notes 8 and 78) <u>ONLINE</u>	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<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"/>

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)

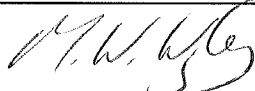
YES

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 ACCOUNTS ENCLOSED

AUDITOR'S REPORT (continued)

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:	30/06/15	
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.

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 2014 on pages three to ten. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 eight, 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 2014 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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 and the Trade Union Reform and Employment Rights Act 1993 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: 30/06/15