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- PRINT ON ONE SIDE ONLY

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 2015

List no:

585T

Head or Main Office:

Room 200
Hillhouse Industrial 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

☐

No

☒

(Click the appropriate box)

General Secretary:

Heidi Cresswell

Telephone Number:

07775 696 646

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

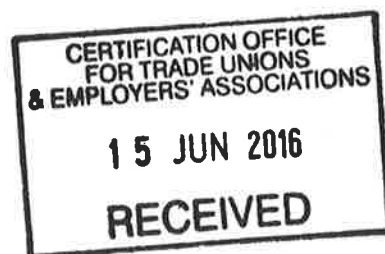
The address to which returns and other documents should be sent are:

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)

BADN EXECUTIVE COMMITTEE
(as of October 2015)

PRESIDENT	Jane Dalgarno BSc (Hons)
CHAIRMAN	Debbie Reed BA (Hons), MSc
FINANCE OFFICER	Hazel Coey BA (Hons)
EDUCATION REPRESENTATIVE	Heidi Cresswell
STUDENT REPRESENTATIVE	Alisa Yalcin

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	69	3	0	0	72
FEMALE	5145	49	1	18	5213
TOTAL	5214	52	1	18	A 5285

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

0
5285

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	FIONA ELLWOOD	JANE DALGARNO	OCT 15
CHAIRMAN	-	DEBBIE REBO	OCT 15
FINANCE OFFICER	JOAN MATCHARD	MAZEL COEY	OCT 15
EDUCATION REP	-	MELOI CRESSWELL	OCT 15
STUDENT REP	-	ALISA VALCIN	OCT 15
GENERAL SEC	PAMELA SWAIN	MELOI CRESSWELL	OCT 15

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			224,648
From Members: Other income from members (specify)			
Total other income from members			
Total of all income from members			224,648
Investment income (as at page 12)			1,600
Other Income			
Income from Federations and other bodies (as at page 4)			
Income from any other sources (as at page 4)		10,852	
Total of other income (as at page 4)			10,852
		TOTAL INCOME	237,100
EXPENDITURE			
Benefits to members (as at page 5)			27,524
Administrative expenses (as at page 10)			196,759
Federation and other bodies (specify)			
Total expenditure Federation and other bodies			
Taxation			606
		TOTAL EXPENDITURE	224,889
Surplus (deficit) for year			12,211
Amount of general fund at beginning of year			245,048
Amount of general fund at end of year			257,259

BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		0
Other income		
Conferences	6,275	
Journal	2,180	
Association merchandise	458	
Advertising	1,535	
Miscellaneous income & donations	404	
TOTAL OTHER INCOME		10,852
TOTAL OF ALL OTHER INCOME		10,852

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	27,524
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Conferences	9,162		
Journal	5,483		
Showcase	1,574	Salary Costs	
Training costs	120		
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,185		
Other Cash Payments			
carried forward	27,524	Total (should agree with figure in General Fund)	27,524

(See notes 24 and 25)

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		

[illegible]

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			

FUND 6		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 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		119,752
Salaries and Wages included in above	£114,636	
Auditors' fees		3,318
Legal and Professional fees		7,823
Occupancy costs		20,614
Stationery, printing, postage, telephone, etc.		25,288
Expenses of Executive Committee (Head Office)		7,981
Expenses of conferences		
Other administrative expenses (specify)		
Insurance and bank charges		9,026
Merchandise and miscellaneous		644
Advertising		350
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,963
Taxation		606
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		197,365
Charged to:	General Fund (Page 3)	197,365
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		197,365

(see notes 34 to 44 below)

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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			1,600
Other investment income (specify)			
		Total investment income	1,600
Credited to:			
		General Fund (Page 3)	1,600
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	1,600

BALANCE SHEET as at 31/12/2015

(see notes 47 to 50)

Previous Year		£	£
5,459	Fixed Assets (at page 14)		3,496
	Investments (as per analysis on page 15)		
38,822	Quoted (Market value £ 41,707)		39,930
	Unquoted		
44,281	Total Investments		43,426
	Other Assets		
	Loans to other trade unions		
5,502	Sundry debtors	4,608	
209,311	Cash at bank and in hand	224,878	
	Income tax to be recovered		
1,000	Stocks of goods	1,000	
	Others (specify)		
215,813	Total of other assets		230,486
260,094	TOTAL ASSETS		273,912
245,048	Fund (Account)		257,259
	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		
186	Tax payable		287
328	Sundry creditors		383
14,532	Accrued expenses		15,983
	Provisions		
	Other liabilities		
15,046	TOTAL LIABILITIES		16,653
260,094	TOTAL ASSETS		273,912

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						
Disposals						
Revaluation/Transfer						
s						
At end of year			31,428			31,428
Accumulated Depreciation						
At start of year			30,437			30,437
Charges for year			741			741
Disposals						
Revaluation/Transfer						
s						
At end of year			31,178			31,178
Net book value at end of year			250			250
Net book value at end of previous year			991			991

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	39,930	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	39,930	
	Market Value of Quoted Investment	41,707	
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	224,648		224,648
From Investments	1,600		1,600
Other Income (including increases by revaluation of assets)	10,852		10,852
Total Income	237,100		237,100
EXPENDITURE (including decreases by revaluation of Total Expenditure)			
	224,889		224,889
Funds at beginning of year (including reserves)	245,048		245,048
Funds at end of year (including reserves)	257,259		257,259
ASSETS			
Fixed Assets			3,496
Investment Assets			39,930
Other Assets			230,486
Total Assets			273,912
LIABILITIES			
Total Liabilities			16,653
NET ASSETS (Total Assets less Total Liabilities)			257,259

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>Secretary's Signature: <u><i>Melodi Cresswell</i></u> Name: <u>MELODI CRESSWELL</u> Date: <u>13/5/16</u></p>	<p>Chairman's Signature: <u><i>Jane Dalgarno</i></u> (or other official whose position should be stated) <u>PRESIDENT</u> Name: <u>JANE DALGARNO</u> Date: <u>16/5/16</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? (see Notes 8 and 78) <i>ab</i>	YES	<input checked="" type="checkbox"/>	NO	<input 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)

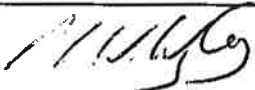
SEE REPORT ATTACHED TO THE ENCLOSED ACCOUNTS

AUDITOR'S REPORT (continued)

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

20 JUN 2016

RECEIVED

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:	16/5/16	
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.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015
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 2015**

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THE BRITISH ASSOCIATION OF DENTAL NURSES

**ASSOCIATION INFORMATION
for the year ended 31 December 2015**

PRESIDENT:	Jane Dalgarno
CHAIRMAN:	Debbie Reed
CHIEF EXECUTIVE:	Pamela Swain
FINANCE OFFICER:	Hazel Coey
EDUCATION REP:	Heidi Cresswell
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 2015 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 2015 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: 1/4/16

THE BRITISH ASSOCIATION OF DENTAL NURSES

**INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015**

	Notes	2015 £	2014 £
TURNOVER		235,500	227,240
Cost of sales		<u>27,524</u>	<u>35,643</u>
GROSS SURPLUS		207,976	191,597
Administrative expenses		<u>196,759</u>	<u>200,972</u>
OPERATING SURPLUS/(DEFICIT)		11,217	(9,375)
Interest receivable and similar income		<u>1,600</u>	<u>1,453</u>
		12,817	(7,922)
Interest payable and similar charges		<u>-</u>	<u>1</u>
SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION		12,817	(7,923)
Tax on surplus/(deficit) on ordinary activities	3	<u>606</u>	<u>451</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>12,211</u>	<u>(8,374)</u>

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

**BALANCE SHEET
31 December 2015**

	Notes	2015 £	2014 £
FIXED ASSETS			
Intangible assets	4	3,246	4,468
Tangible assets	5	250	991
Investments	6	<u>39,930</u>	<u>38,822</u>
		43,426	44,281
CURRENT ASSETS			
Stocks		1,000	1,000
Debtors	7	4,608	5,502
Cash at bank and in hand	8	<u>224,878</u>	<u>209,311</u>
		230,486	215,813
CREDITORS			
Amounts falling due within one year	9	<u>16,653</u>	<u>15,046</u>
NET CURRENT ASSETS		<u>213,833</u>	<u>200,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>257,259</u>	<u>245,048</u>
RESERVES			
Income and expenditure account	10	<u>257,259</u>	<u>245,048</u>
		<u>257,259</u>	<u>245,048</u>

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Executive Committee on 1/4/2016 and were signed on its behalf by:


Hazel Coey – Finance Officer

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS for the year ended 31 December 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 the income and expenditure account 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.

2. OFFICERS' EMOLUMENTS

	2015 £	2014 £
Officers' remuneration and other benefits etc	<u> </u>	<u> </u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2015**

3. TAXATION

Analysis of the tax charge

The tax charge on the surplus on ordinary activities for the year was as follows:

	2015 £	2014 £
Current tax:		
UK corporation tax	<u>606</u>	<u>451</u>
Tax	<u>606</u>	<u>451</u>

4. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2015 and 31 December 2015	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2015	2,817	3,614	6,431
Amortisation for year	<u>319</u>	<u>903</u>	<u>1,222</u>
At 31 December 2015	<u>3,136</u>	<u>4,517</u>	<u>7,653</u>
NET BOOK VALUE			
At 31 December 2015	<u>3,246</u>	<u>-</u>	<u>3,246</u>
At 31 December 2014	<u>3,565</u>	<u>903</u>	<u>4,468</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2015 and 31 December 2015	<u>7,483</u>	<u>23,945</u>	<u>31,428</u>
DEPRECIATION			
At 1 January 2015	7,483	22,954	30,437
Charge for year	<u>-</u>	<u>741</u>	<u>741</u>
At 31 December 2015	<u>7,483</u>	<u>23,695</u>	<u>31,178</u>
NET BOOK VALUE			
At 31 December 2015	<u>-</u>	<u>250</u>	<u>250</u>
At 31 December 2014	<u>-</u>	<u>991</u>	<u>991</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2015**

6. FIXED ASSET INVESTMENTS

	Listed investments £
COST	
At 1 January 2015	38,822
Additions	<u>1,108</u>
At 31 December 2015	<u>39,930</u>
NET BOOK VALUE	
At 31 December 2015	<u>39,930</u>
At 31 December 2014	<u>38,822</u>

Market value of listed investments at 31 December 2015 - £41,707 (2013 - £41,964)

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	685	
Other debtors	878	800
Prepayments	<u>3,045</u>	<u>4,702</u>
	<u>4,608</u>	<u>5,502</u>

8. CASH AT BANK AND IN HAND

	2015 £	2014 £
Branch funds	8,930	8,926
Scottish Widows Treasury Tracker	32,674	32,570
Current account	4,888	4,038
Reserve account	159,113	145,797
Insurance account	18,864	17,579
Cash in hand	<u>409</u>	<u>401</u>
	<u>224,878</u>	<u>209,311</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade creditors	383	328
Tax	287	186
Accruals and deferred income	<u>15,983</u>	<u>14,532</u>
	<u>16,653</u>	<u>15,046</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 £12,636 (2014 - £11,807).

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2015**

10. RESERVES

	Income and expenditure account £
At 1 January 2015	245,048
Surplus for the year	<u>12,211</u>
At 31 December 2015	<u>257,259</u>

11. 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 2015

	2015		2014	
	£	£	£	£
Turnover				
Members subscriptions	224,648		206,378	
Conferences	6,275		9,401	
Journal	2,180		1,600	
Association merchandise	458		405	
Advertising	1,535		2,431	
MBNA credit card	-		131	
Miscellaneous income	<u>404</u>		<u>6,894</u>	
		235,500		227,240
Cost of sales				
Conferences	9,162		8,991	
Journal	5,483		13,240	
Showcase	1,574		2,052	
Legal advice line	11,185		11,180	
Training costs	<u>120</u>		<u>180</u>	
		<u>27,524</u>		<u>35,643</u>
GROSS SURPLUS		207,976		191,597
Other income				
Interest received		<u>1,600</u>		<u>1,453</u>
		209,576		193,050
Expenditure				
Office accommodation	10,929		10,833	
Insurance	5,528		5,620	
Wages	114,636		117,132	
Pension contributions	1,431		1,431	
Staff medical insurance	3,685		6,545	
Telephone	2,761		2,726	
Post and stationery	22,527		19,166	
Advertising	350		3,974	
Travelling	7,224		5,583	
Council expenses	757		1,490	
Equipment maintenance	9,685		7,167	
Badges & Association merchandise	174		2,014	
Sundry expenses	470		428	
Legal & professional fees	7,823		7,728	
Auditors' remuneration	<u>3,318</u>		<u>2,665</u>	
		<u>191,298</u>		<u>194,502</u>
		18,278		(1,452)
Finance costs				
Credit card and bank charges	3,498		3,869	
Bank interest	<u>-</u>		<u>1</u>	
		<u>3,498</u>		<u>3,870</u>
Carried forward		14,780		(5,322)

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THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015

	2015		2014	
	£	£	£	£
Brought forward		14,780		(5,322)
Depreciation				
Goodwill	903		904	
Trademark amortisation	319		319	
Fixtures and fittings	-		637	
Computer equipment	<u>741</u>		<u>741</u>	
		<u>1,963</u>		<u>2,601</u>
NET SURPLUS/(DEFICIT)		<u><u>12,817</u></u>		<u><u>(7,923)</u></u>

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