

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

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 2017		
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:	Jane Dalgarno		
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)

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	105	0	0	0	105
FEMALE	7825	60	1	4	7890
TOTAL	7930	60	1	4	A 7995

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

0

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

7995

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	Jane Dalgarno	Hazel Coey	November 2017
Chairman	Joan Hatchard	Jane Dalgarno	November 2017
Treasurer	Hazel Coey	Joan Hatchard	November 2017

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:

BADN OFFICERS as at 31 DECEMBER 2017

PRESIDENT	Hazel Coey
CHAIR/GEN SECRETARY	Jane Dalgarno
TREASURER	Joan Hatchard
EDUCATION REP	Jacqui Elsdon

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		362,771
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		362,771
Investment income (as at page 12)		2,103
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	5,249	
Total of other income (as at page 4)		5,249
	TOTAL INCOME	370,123
EXPENDITURE		
Benefits to members (as at page 5)		26,571
Administrative expenses (as at page 10)		192,901
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		352
	TOTAL EXPENDITURE	219,824
Surplus (deficit) for year		150,299
Amount of general fund at beginning of year		398,467
Amount of general fund at end of year		548,766

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	2,390	
Journal	360	
Association merchandise	527	
Advertising	1,395	
Miscellaneous income & donations	577	
TOTAL OTHER INCOME		5,249
TOTAL OF ALL OTHER INCOME		5,249

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	24,652
		Education and Training services Training costs	1,919
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Conferences	7,099		
Journal	5,280		
Showcase	1,093	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,180		
Other Cash Payments			
carried forward	24,652	Total (should agree with figure in General Fund)	26,571

(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		

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	
(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 24 and 25)

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		110,016
Salaries and Wages included in above	104,398	
Auditors' fees		3,450
Legal and Professional fees		5,019
Occupancy costs		12,682
Stationery, printing, postage, telephone, etc.		33,452
Expenses of Executive Committee (Head Office)		11,907
Expenses of conferences		
Other administrative expenses (specify)		
Insurance and bank charges		12,092
Merchandise and miscellaneous		920
Advertising		2,392
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		971
Taxation		352
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		193,253
Charged to:	General Fund (Page 3)	193,253
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		193,253

(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			2,103
Other investment income (specify)			
Total investment income			2,103
Credited to:			
General Fund (Page 3)			2,103
Fund (Account)			
Fund (Account)			
Fund (Account)			
Fund (Account)			
Fund (Account)			
Political Fund			
Total Investment Income			2,103

BALANCE SHEET as at

31/12/2016

(see notes 47 to 50)

k

Previous Year		£	£
4,473	Fixed Assets (at page 14)		3,502
	Investments (as per analysis on page 15)		
40,985	Quoted (Market value £ 46,787)		42,039
	Unquoted		
45,458	Total Investments		45,541
	Other Assets		
	Loans to other trade unions		
3,103	Sundry debtors		10,756
364,447	Cash at bank and in hand		509,108
252	Income tax to be recovered		252
700	Stocks of goods		700
	Others (specify)		
368,502	Total of other assets		520,816
413,960	TOTAL ASSETS		566,357
398,467	Fund (Account)		548,766
	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		
	Tax payable		69
261	Sundry creditors		3358
15,232	Accrued expenses		14,164
	Provisions		
	Other liabilities		
15,493	TOTAL LIABILITIES		17,591
413,960	TOTAL ASSETS		566,357

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			33,626			33,626
Additions						
Disposals						
Revaluation/Transfers						
At end of year			33,626			33,626
Accumulated Depreciation						
At start of year			32,080			32,080
Charges for year			652			652
Disposals						
Revaluation/Transfers						
At end of year			32,732			32,732
Net book value at end of year			894			894
Net book value at end of previous year			1,546			1,546

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	42,039	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	42,039	
	Market Value of Quoted Investment	46,787	
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	362,771		362,771
From Investments	2,103		2,103
Other Income (including increases by revaluation of assets)	5,249		5,249
Total Income	370,123		370,123
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	219,824		219,824
Funds at beginning of year (including reserves)	398,467		398,467
Funds at end of year (including reserves)	548,766		548,766
ASSETS			
Fixed Assets			3,502
Investment Assets			42,039
Other Assets			520,816
Total Assets			566,357
LIABILITIES			
Total Liabilities			17,591
NET ASSETS (Total Assets less Total Liabilities)			548,766

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

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.



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.

Secretary's Signature:		President's Signature (or other official whose position should be stated)	
Name:	Jane Dalgarno	Name:	Hazel Coey 
Date:	14 May 2018	Date:	14 May 2018

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

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.

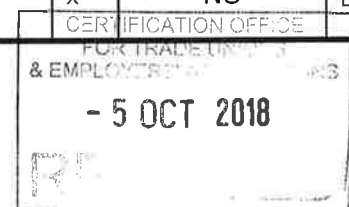
Secretary's Signature: <i>Jane Dalgarno</i> Name: Jane Dalgarno Date: 14 May 2018	President's Signature <i>Hazel Coey</i> <small>(or other official whose position should be stated)</small> Name: Hazel Coey Date: 14 May 2018
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CHECK LIST


(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)	YES	<input checked="" type="checkbox"/>	NO	<input 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 (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:	10/5/18	
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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

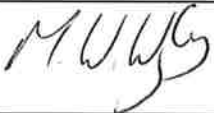
SECTION TWO

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

If "NO" Please explain below:

Signature	
Name	M W WIGLEY
Office held	ACCOUNTANT
Date	14/5/18

EVERY TRADE UNION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLECT TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

GUIDANCE ON COMPLETION

PLEASE READ THESE NOTES CAREFULLY AS YOU COMPLETE THE FORM. IF YOU ARE UNSURE ABOUT ANY ASPECT OF THE FORM PLEASE CONTACT THE CERTIFICATION OFFICE FOR ADVICE.

GENERAL

1. Unless the union has been authorised to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, **and in any event before 1 June**.
2. As long as the period is the same and there is no reduction in the amount of information supplied, a union incorporated under the Companies Act may submit with the return a copy of its accounts prepared under the Companies Act providing pages 1,2,9,11,16,17,19,20 and 21 of the return are completed. Where the Companies Act return does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided and signed on pages 20 and 21 of the return. The summary sheet on page 17 must also be completed.
3. The accounts must, in accordance with the Act, give a true and fair view of the matters to which they relate.
4. The accounts and AR21 of a trade union working through branches (i.e. not a federation or autonomous bodies) should include the transactions, assets and liabilities of **all the branches**.
5. Any negative values should be clearly indicated by placing the entry in brackets.
6. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.
7. The summary sheet on page 17 **must** be completed.
8. A copy of the rules in force at the end of the year to which this return relates must be submitted with this form even if the rules have not yet been altered since the previous rule book was submitted. This is a statutory requirement and the Certification Officer has no authority to waive this provision.
9. Please print this form single-sided only. Do not staple the pages.

GUIDANCE ON COMPLETION OF RETURN OF MEMBERS AND OFFICERS (PAGE 2)

10. The figure required is for **all members** and includes classes of members who may not pay contributions but who are members under the rules.
11. Authorised address means the members home address or any other address, which the member has requested the trade union in writing to treat as his/her postal address.
12. The Act defines officer as including any member of the governing body of the union and any trustee of any fund applicable for the purposes of the union.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017
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

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THE BRITISH ASSOCIATION OF DENTAL NURSES

COMPANY INFORMATION
for the year ended 31 December 2017

PRESIDENT:	Hazel Coey
CHAIRMAN:	Jane Dalgarno
CHIEF EXECUTIVE:	Pamela Swain
TREASURER:	Joan Hatchard
EDUCATION REP:	Jacqui Elsdon

REGISTERED OFFICE:	Room 200 Hillhouse International Business Centre Thornton Cleveleys Lancashire FY5 4QD
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AUDITORS:	Jones Harris Limited Statutory Auditors 17 St Peters Place Fleetwood Lancashire FY7 6EB
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE BRITISH ASSOCIATION OF DENTAL NURSES**

Opinion

We have audited the accounts of The British Association of Dental Nurses for the year ended 31 December 2017 on pages three to nine. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

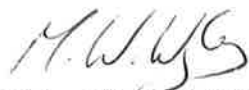
In our opinion the accounts:

- 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:10/5/18.....

THE BRITISH ASSOCIATION OF DENTAL NURSES

**INCOME STATEMENT
for the year ended 31 December 2017**

	Notes	2017 £	2016 £
TURNOVER		368,020	366,516
Cost of sales		<u>26,571</u>	<u>25,550</u>
GROSS SURPLUS		341,449	340,966
Administrative expenses		<u>192,901</u>	<u>201,403</u>
OPERATING SURPLUS	4	148,548	139,563
Interest receivable and similar income		<u>2,103</u>	<u>1,690</u>
SURPLUS BEFORE TAXATION		150,651	141,253
Tax on surplus		<u>352</u>	<u>45</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>150,299</u>	<u>141,208</u>

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

BALANCE SHEET 31 December 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Intangible assets	5	2,608	2,927
Tangible assets	6	894	1,546
Investments	7	<u>42,039</u>	<u>40,985</u>
		45,541	45,458
CURRENT ASSETS			
Stocks		700	700
Debtors	8	11,008	3,355
Cash at bank and in hand		<u>509,108</u>	<u>364,447</u>
		520,816	368,502
CREDITORS			
Amounts falling due within one year	9	<u>17,591</u>	<u>15,493</u>
NET CURRENT ASSETS		<u>503,225</u>	<u>353,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>548,766</u>	<u>398,467</u>
RESERVES			
Income and expenditure account		<u>548,766</u>	<u>398,467</u>
		<u>548,766</u>	<u>398,467</u>

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

The financial statements were approved by the Executive Committee on 10/5/18 and were signed on its behalf by:


Hazel Coey

JOAN MATCHARD
TREASURER

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements 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 financial statements 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.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2016 - 3).

3. OPERATING SURPLUS

The operating surplus is stated after charging:

	2017	2016
	£	£
Depreciation - owned assets	652	902
Trademarks amortisation	<u>319</u>	<u>319</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2017**

4. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2017			
and 31 December 2017	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2017	3,455	4,517	7,972
Amortisation for year	<u>319</u>	<u>-</u>	<u>319</u>
At 31 December 2017	<u>3,774</u>	<u>4,517</u>	<u>8,291</u>
NET BOOK VALUE			
At 31 December 2017	<u>2,608</u>	<u>-</u>	<u>2,608</u>
At 31 December 2016	<u>2,927</u>	<u>-</u>	<u>2,927</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2017			
and 31 December 2017	<u>8,088</u>	<u>25,538</u>	<u>33,626</u>
DEPRECIATION			
At 1 January 2017	7,604	24,476	32,080
Charge for year	<u>121</u>	<u>531</u>	<u>652</u>
At 31 December 2017	<u>7,725</u>	<u>25,007</u>	<u>32,732</u>
NET BOOK VALUE			
At 31 December 2017	<u>363</u>	<u>531</u>	<u>894</u>
At 31 December 2016	<u>484</u>	<u>1,062</u>	<u>1,546</u>

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 January 2017	40,985
Additions	<u>1,054</u>
At 31 December 2017	<u>42,039</u>
NET BOOK VALUE	
At 31 December 2017	<u>42,039</u>
At 31 December 2016	<u>40,985</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2017

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Tax	252	252
Prepayments	<u>10,756</u>	<u>3,103</u>
	<u><u>11,008</u></u>	<u><u>3,355</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	3,358	261
Tax	69	-
Accruals and deferred income	<u>14,164</u>	<u>15,232</u>
	<u><u>17,591</u></u>	<u><u>15,493</u></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 £10,548 (2016 - £11,607).

9. 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 2017**

	2017		2016
	£	£	£
Turnover			
Members subscriptions	362,771		358,404
Conferences	2,390		3,156
Journal	360		1,035
Association merchandise	527		791
Advertising	1,395		1,774
Miscellaneous income	<u>577</u>		<u>1,356</u>
		368,020	366,516
Cost of sales			
Conferences	7,099		7,456
Journal	5,280		5,280
Showcase	1,093		1,634
Legal advice line	11,180		11,180
Training costs	<u>1,919</u>		<u>-</u>
		<u>26,571</u>	<u>25,550</u>
GROSS SURPLUS		341,449	340,966
Other income			
Interest received		<u>2,103</u>	<u>1,690</u>
		343,552	342,656
Expenditure			
Office accommodation	(4,559)		11,984
Insurance	6,200		5,987
Wages	104,398		102,693
Pension contributions	1,924		1,431
Staff medical insurance	3,694		3,515
Telephone	2,434		4,569
Post and stationery	31,018		30,088
Advertising	2,392		1,085
Travelling	10,082		8,085
Council expenses	1,825		1,581
Equipment maintenance	17,241		9,321
Badges & Association merchandise	43		300
Sundry expenses	877		531
Legal & professional fees	5,019		11,083
Auditors' remuneration	<u>3,450</u>		<u>3,312</u>
		<u>186,038</u>	<u>195,565</u>
		157,514	147,091
Finance costs			
Credit card and bank charges		<u>5,892</u>	<u>4,617</u>
Carried forward		151,622	142,474

This page does not form part of the statutory financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2017

	2017		2016	
	£	£	£	£
Brought forward		151,622		142,474
Depreciation				
Trademark amortisation	319		319	
Fixtures and fittings	121		121	
Computer equipment	<u>531</u>		<u>781</u>	
		<u>971</u>		<u>1,221</u>
NET SURPLUS		<u><u>150,651</u></u>		<u><u>141,253</u></u>

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