

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

The British Association of Dental Nurses

Year ended:

31 December 2018

List number:

585T

Head or Main Office address:

Room 200
Hillhouse International Business Centre
Thornton-Cleveleys
Lancashire
FY5 4QD

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

Yes

No

✓

(Tick as appropriate)

Website address (if available)

www.badn.org.uk

General Secretary:

Jane Dalgarno

Telephone Number:

01253 338360

Contact name for queries regarding the completion of this return:

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: 0330 109 3602.

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, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

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



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	87	—	—	—	87
Female	7422	48	—	25	7495
Total	7509	48	—	25	A 7582

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

7582

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

0

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
	NO CHANGES		

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Hazel Coey	President
Jane Dalgarno	Chairman
Joan Hatchard	Treasurer
Jacqui Elsdon	Education Rep

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		353,493
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		353,493
Investment income (as at page 12)		1,639
Other Income		
Income from Federations and other bodies (as at page 4)		0
Income from any other sources (as at page 4)		4,933
Total of other income (as at page 4)		6,572
	Total income	360,065
Expenditure		
Benefits to members (as at page 5)		21,000
Administrative expenses (as at page 10)		216,151
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	237,151
Surplus (deficit) for year		122,914
Amount of general fund at beginning of year		548,766
Amount of general fund at end of year		671,680

Analysis of income from federation and other bodies and other income
(see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Conferences		2,865
Journal		1,070
Association merchandise		387
Miscellaneous income and donations		611
Total other income		4,933
Total of all other income		4,933

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	21,502
		Education and Training services	
		Training costs	(502)
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Conferences	2,738		
Journal	5,280		
Showcase	2,304	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,180		
Other Cash Payments			
carried forward	21,502	Total (should agree with figure in General Fund)	21,000

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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 21 to 23)

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 21 to 23)

Fund 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
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		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as 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	
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		
	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			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;">Total Total expenditure</div>	

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

(see notes 34 and 35)

			£
Administrative Expenses			
Remuneration and expenses of staff			120,117
Salaries and Wages included in above	£113,544		
Auditors' fees			3,654
Legal and Professional fees			4,265
Occupancy costs			20,208
Stationery, printing, postage, telephone, etc.			33,361
Expenses of Executive Committee (Head Office)			10,515
Expenses of conferences			
Other administrative expenses (specify)			
Insurance and bank charges			11,087
Merchandise and miscellaneous			3,352
Advertising			8,394
Other Outgoings			
Interest payable:			
Bank loans (including overdrafts)			
Mortgages			
Other loans			
Depreciation			1,442
Taxation			(244)
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
Total			216,151
Charged to:	General Fund (Page 3)		216,151
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
Total			216,151

Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

Analysis of investment income

(see notes 47 and 48)

	Political Fund £			Other Fund(s) £
Rent from land and buildings				
Dividends (gross) from:				
Equities (e.g. shares)				
Interest (gross) from:				
Government securities (Gilts)				
Mortgages				
Local Authority Bonds				
Bank and Building Societies				1,639
Other investment income (specify)				
				1,639
Total investment income				1,639
Credited to:				
General Fund (Page 3)				1,639
Fund (Account)				
Fund (Account)				
Fund (Account)				
Fund (Account)				
Fund (Account)				
Political Fund				
Total Investment Income				1,639

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
894	Fixed Assets (at page 14)		1,183
2,608	Intangible Assets		2,289
42,039	Investments (as per analysis on page 15)		
	Quoted (Market value £46,203)		43,063
	Unquoted		
45,541	Total Investments		46,535
	Other Assets		
	Loans to other trade unions		
10,756	Sundry debtors		11,318
509,108	Cash at bank and in hand		626,183
252	Income tax to be recovered		
700	Stocks of goods		700
	Others (specify)		
520,816	Total of other assets		638,201
566,357	Total assets		684,736
548,766	Fund (Account)		
	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		
69	Tax payable		
3,358	Sundry creditors		
14,164	Accrued expenses		13,056
	Provisions		
	Other liabilities		
17,591	Total liabilities		13,056
566,357	Total assets		671,680

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			33,626			33,626
Additions			1,412			1,412
Disposals			(23,434)			(23,434)
Revaluation/Transfers						
At end of year			11,604			11,604
Accumulated Depreciation						
At start of year			32,732			32,732
Charges for year			1,123			1,123
Disposals			(23,434)			(23,434)
Revaluation/Transfers						
At end of year			10,421			10,421
Net book value at end of year			1,183			1,183
Net book value at end of previous year			864			894

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		43,063
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		43,063
	Market Value of Quoted Investment		46,203
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 60 and 61)

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	353,493		353,493
From Investments	1,639		1,639
Other Income (including increases by revaluation of assets)	4,933		4,933
Total Income	360,065		360,065
Expenditure (including decreases by revaluation of assets)	237,151		237,151
Total Expenditure	237,151		237151
Funds at beginning of year (including reserves)	548,766		548,766
Funds at end of year (including reserves)	671,680		671,680
Assets			
	Fixed Assets		3,472
	Investment Assets		43,063
	Other Assets		638,201
	Total Assets		684,736
Liabilities	Total Liabilities		13,056
Net assets (Total Assets less Total Liabilities)			671,680

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

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

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

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

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

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

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

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

(see notes 82 and 83)

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

Please see attached copy of the accounts for the full notes



Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature: <i>PRESIDENT</i>  Name: <u>HAZEL COEN</u> Date: <u>21/5/19</u>	Chairman's Signature: <u>CHAIRMAN</u> (or other official whose position should be stated)  Name: <u>JANE DALGARNO</u> Date: <u>21/5/19</u>
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
A member's statement is: (see Note 104)	Enclosed	<input type="checkbox"/>	To follow	<input type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? YES
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
 - a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. YES
(See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached.

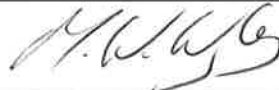
3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See report attached to the enclosed accounts

Signature(s) of auditor or auditors:		
Name(s):	M. W. WIGLEY	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT	
Address(es):	JONES HARRIS LTD 17 ST. PETERS PLACE FLEETWOOD LANCS FY7 6EB	
Date:	21/05/19	
Contact name for enquiries 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
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

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

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate
Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

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

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.


Membership audit certificate
Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES

If "NO" Please explain below:

Signature	
Name	Martin W Wigley
Office held	Accountant
Date	21/05/19

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 FINANCIAL STATEMENTS
for the year ended 31 December 2018**

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Balance Sheet	4
Notes to the Accounts	5
Detailed Income and Expenditure Account	8

THE BRITISH ASSOCIATION OF DENTAL NURSES

**ASSOCIATION INFORMATION
for the year ended 31 December 2018**

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
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**

Opinion

We have audited the accounts of The British Association of Dental Nurses for the year ended 31 December 2018 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 2018 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: 21/5/19

THE BRITISH ASSOCIATION OF DENTAL NURSES

**INCOME STATEMENT
for the year ended 31 December 2018**

	Notes	2018 £	2017 £
TURNOVER		358,426	368,020
Cost of sales		<u>21,000</u>	<u>26,571</u>
GROSS SURPLUS		337,426	341,449
Administrative expenses		<u>216,395</u>	<u>192,901</u>
OPERATING SURPLUS	4	121,031	148,548
Interest receivable and similar income		<u>1,639</u>	<u>2,103</u>
SURPLUS BEFORE TAXATION		122,670	150,651
Tax on surplus		<u>(244)</u>	<u>352</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>122,914</u></u>	<u><u>150,299</u></u>

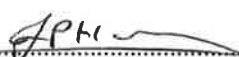
THE BRITISH ASSOCIATION OF DENTAL NURSES

BALANCE SHEET 31 December 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Intangible assets	5	2,289	2,608
Tangible assets	6	1,183	894
Investments	7	<u>43,063</u>	<u>42,039</u>
		46,535	45,541
CURRENT ASSETS			
Stocks		700	700
Debtors	8	11,318	11,008
Cash at bank and in hand		<u>626,183</u>	<u>509,108</u>
		638,201	520,816
CREDITORS			
Amounts falling due within one year	9	<u>13,056</u>	<u>17,591</u>
NET CURRENT ASSETS		<u>625,145</u>	<u>503,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>671,680</u>	<u>548,766</u>
RESERVES			
Income and expenditure account		<u>671,680</u>	<u>548,766</u>
		<u>671,680</u>	<u>548,766</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 on21.5.19..... and were signed on its behalf by:


Joan Hartchard - Treasurer

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 4 (2017 - 3).

3. OPERATING SURPLUS

The operating surplus is stated after charging:

	2018	2017
	£	£
Depreciation - owned assets	1,123	652
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 2018**

4. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2018			
and 31 December 2018	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2018	3,774	4,517	8,291
Amortisation for year	<u>319</u>	<u>-</u>	<u>319</u>
At 31 December 2018	<u>4,093</u>	<u>4,517</u>	<u>8,610</u>
NET BOOK VALUE			
At 31 December 2018	<u>2,289</u>	<u>-</u>	<u>2,289</u>
At 31 December 2017	<u>2,608</u>	<u>-</u>	<u>2,608</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018	8,088	25,538	33,626
Additions	-	1,412	1,412
Disposals	<u>(1,714)</u>	<u>(21,720)</u>	<u>(23,434)</u>
At 31 December 2018	<u>6,374</u>	<u>5,230</u>	<u>11,604</u>
DEPRECIATION			
At 1 January 2018	7,725	25,007	32,732
Charge for year	121	1,002	1,123
Eliminated on disposal	<u>(1,714)</u>	<u>(21,720)</u>	<u>(23,434)</u>
At 31 December 2018	<u>6,132</u>	<u>4,289</u>	<u>10,421</u>
NET BOOK VALUE			
At 31 December 2018	<u>242</u>	<u>941</u>	<u>1,183</u>
At 31 December 2017	<u>363</u>	<u>531</u>	<u>894</u>

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 January 2018	42,039
Additions	<u>1,024</u>
At 31 December 2018	<u>43,063</u>
NET BOOK VALUE	
At 31 December 2018	<u>43,063</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2018**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Tax	500	252
Prepayments	<u>10,818</u>	<u>10,756</u>
	<u>11,318</u>	<u>11,008</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	-	3,358
Tax	-	69
Accruals and deferred income	<u>13,056</u>	<u>14,164</u>
	<u>13,056</u>	<u>17,591</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 £9,402 (2017 - £10,548).

10. STATEMENT OF FINANCE COMMITTEE MEMBERS' RESPONSIBILITIES

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

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

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

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

THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2018

	2018		2017	
	£	£	£	£
Turnover				
Members subscriptions	353,493		362,771	
Conferences	2,865		2,390	
Journal	1,070		360	
Association merchandise	387		527	
Advertising	-		1,395	
Miscellaneous income	<u>611</u>		<u>577</u>	
		358,426		368,020
Cost of sales				
Conferences	2,738		7,099	
Journal	5,280		5,280	
Showcase	2,304		1,093	
Legal advice line	11,180		11,180	
Training costs	<u>(502)</u>		<u>1,919</u>	
		<u>21,000</u>		<u>26,571</u>
GROSS SURPLUS		337,426		341,449
Other income				
Interest received		<u>1,639</u>		<u>2,103</u>
		339,065		343,552
Expenditure				
Office accommodation	9,056		(4,559)	
Insurance	6,719		6,200	
Wages	113,544		104,398	
Pension contributions	2,752		1,924	
Staff medical insurance	3,821		3,694	
Telephone	2,677		2,434	
Post and stationery	30,684		31,018	
Advertising	8,394		2,392	
Travelling	8,386		10,082	
Council expenses	2,129		1,825	
Equipment maintenance	11,152		17,241	
Badges & Association merchandise	1,955		43	
Sundry expenses	922		877	
Legal & professional fees	4,265		5,019	
Auditors' remuneration	3,654		3,450	
Donations	<u>475</u>		<u>-</u>	
		<u>210,585</u>		<u>186,038</u>
		128,480		157,514
Finance costs				
Credit card and bank charges		<u>4,368</u>		<u>5,892</u>
Carried forward		124,112		151,622

THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2018

	2018		2017	
	£	£	£	£
Brought forward		124,112		151,622
Depreciation				
Trademark amortisation	319		319	
Fixtures and fittings	121		121	
Computer equipment	<u>1,002</u>		<u>531</u>	
		<u>1,442</u>		<u>971</u>
NET SURPLUS		<u><u>122,670</u></u>		<u><u>150,651</u></u>