## Form AR21

## Trade Union and Labour Relations (Consolidation) Act 1992

### **Annual Return for a Trade Union**

Name of Trade Union:	BRITISH DENTAL ASSOCIATION		
Year ended:	30th September 2019		
List no:	408T		
Head or Main Office address:	64 WIMPOLE STREET		
	LONDON		
Postcode	W1G 8YS		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)		
General Secretary:	Michael Armstrong (Chair of the PEC)		
Telephone Number:	0207 563 4191		
Contact name for queries regarding the completion of this return	Bina Varkey		
Telephone Number:	0207 563 4191		
E-mail:	bina.varkey@bda.org		
Please follow the guidance notes in t Any difficulties or problems in the completic Officer as below or by telephone to: 0330 10	on of this return should be directed to the Certification		
You should send the annual return to the fol	lowing email address stating the name of the union in subject:		
For Unions based in England and Wales:	returns@certoffice.org		
For Unions based in Scotland:	ymw@tcyoung.co.uk		

## **Return of Members**

(see notes 10 and 11)

		Number o	of members at the	e end of the year	
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	8,499	337	3	100	8,939
Female	7,921	439	8	67	8,435
Other			(4)		ě
Total	16,420	776	- 11	167	A 17,374

	Britain	Ireland	Republic	(including Channel Isla		7	Totals
Male	8,499	337	3		100		8,939
Female	7,921	439	8		67		8,435
Other					H	-	
Total	16,420	776	- 11		167	Α	17,374
Number of mer held:	mbers at end of year mbers included in tota ete the following to	als box 'A' above for Change	whom no home or a	rs		vered by	17,374
Positio	n Hein i	Name of Officer asing to hold Office	Name of D  Ce Officer Appointed		1 136		nange
Note 6 in acco	ounts						
						4:	
State whether a. A bran	r the union is: nch of another trade	e union?	Yes	No	x		
If yes,	state the name of t	hat other union:	2				
	eration of trade unio		7.5	No	х		

# Officers in post (see note 12)

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

Name of Officer	Position held
M Armstrong	Chair of the Principal Executive Committee
P Blaylock	Non Executive Director
M Bishop	Non Executive Director
V Chan	Non Executive Director
E Crouch	Non Executive Director
P Crooks	Non Executive Director
L D'Cruz	Non Executive Director
J Edwards	Non Executive Director
T Harker	Non Executive Director
D Harper	Non Executive Director
P Henderson	Non Executive Director
N Jones	Non Executive Director
A Kilcoyne	Non Executive Director
R Ladwa	Non Executive Director
A Lockyer	Non Executive Director
J Stokes	Non Executive Director
S Shimberg	Non Executive Director
P Woodhouse	Non Executive Director
5 y 1 1 1	

## **General Fund**

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions From Members: Other income from members (specify)	2	8,991,724
Total other income from members		
Total of all income from members		8,991,724
Investment income (as at page 12)		19,921
Other Income	•3	
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	6,293,646	
Total of other income (as at page 4)		6,293,646
Total income		15,305,291
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		10,394,176
Administrative expenses (as at page 10)		6,744,649
Federation and other bodies (specify)		
	- 1	
Total expenditure Federation and other bodies		
Taxation		
Total expenditure Interfund Transfers OUT		17,138,825
Surplus (deficit) for year		-1,833,534
Amount of general fund at beginning of year		829,865
Amount of general fund at end of year		-1,003,669
7 militarit or gonoral fanta at ona or year		-1,000,009

# Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description		£
deration and other bodies		
	(	
	al federation and other bodies	
y Other Sources		
Commercial Activity		0.0=4.00
		6,071,234
Branch Fundraising		
Branch Fundraising		
Branch Fundraising		6,071,234 222,412
Branch Fundraising		
Branch Fundraising	Total other sources	222,412
Branch Fundraising	Total other sources	

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	2,895,455
Employment Related Issues		Advisory Services	
	111,125	Salary costs	5,360,110
Representation –		Other Cash Payments	
Non Employment Related Issues			
	8,248		
			· · ·
		Education and Training services	
			623,807
Communications			
	2,776,082		
		Negotiated Discount Services	
			1.0
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Donation to BDA Trust Fund	500,000
		Branch Activity Sales of Books & Products	396,436
		Others	39,110 331,615
		Autonomous Committees	247,643
		a designation of the designation	247,043
carried forward		Total (should agree with figure in	
	2,895,455		10,394,176

Fund	2		Fund Accour
Name:		£	£
ncome			
	From members	-	
	Investment income (as at page 12)	1 1	
	Other income (specify)	1. [	
	Total other i	ncome as specified	
		Total Income	
	li di	nterfund Transfers IN	
xpenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	ы.	
		Total Expenditure	
	Inte	rfund Transfers OUT	
	Surplus	Deficit) for the year	
	Amount of fund a	nt beginning of year	
	Amount of fund at the end of year	(as Balance Sheet)	
	Number of members contrib	uting at end of year	

Fund	3		Fund Account
Name:		£	£
Income	2		
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfe	und Transfers OUT	
			2.000
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ing at end of year	

Fund	4		Fund Account
Name:		£	£
Income	· ·		
	From members		
72	Investment income (as at page 12)		
	Other income (specify)		
TK.	Total other in	come as specified	
	2	Total Income	
	In	terfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
7.7		Total Expenditure	
	Inter	fund Transfers OUT	
	4 S2		
	Surplus (E	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 contribu	ting at end of year	

Fund	Fund 5 Fund Accoun		
Name:	£	£	
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
-	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year	ENG.	
	Amount of fund at the end of year (as Balance Sheet)	1)	
	Number of members contributing at end of year	*	

Fund	Fund 6 Fund Accour		
Name:	£	£	
Income	0 1 1	14.	
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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:	3	£
Income		
_	From members	
	Investment income (as at page 12)	
	Other income (specify)	
	Total other income as specified	d
	Total Income	е
	Interfund Transfers II	V Total
Expenditure		
	Benefits to members	
	Administrative expenses and other expenditure (as at page 10)	-
	Total Expenditure	e
	Interfund Transfers OU	Т
		-
	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 yea	r

Fund	18	F	und Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)	5.	
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
8 9	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfe	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ing at end of year	

Fund	9		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		3 - 1	
	Total other income as	specified	
	Tota	I Income	
	Interfund Tra	ansfers IN	
Expenditure			A
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		penditure	
	Interfund Trans	fers OUT	
	Surplus (Deficit) for		
	Amount of fund at beginnin		
	Amount of fund at the end of year (as Balance	ce Sheet)	
	Number of members contributing at en	d of year	

### Political fund account

		(see notes 24 to 33)	£	£
Political fu	ind account 1 To b	e completed by trade unions which maintain their o	wn political fund	
	Inc	ome Members contributions and levies		
		Investment income (as at page 12)		
	Other income (specify)			
	,	Total other	er income as specified	
			Total income	
		de Union and Labour Relations (Consolidation) Act 1 the political funds exceeds £2,000 during the period		out in section (72) (
		Expenditure A (as at page i)		
155		Expenditure B (as at page ii)		
		Expenditure C (as at page iii)		
		Expenditure D (as at page iv)		7.4
6		Expenditure E (as at page v)		
		Expenditure F (as at page vi)	ŀ	
		Non-political expenditure (as at page vii)	ŀ	
			Total expenditure	
		Su	rplus (deficit) for year	
	A 121	Amount of political fund	· · · · ·	
		Amount of political fund at the end of year		
		Number of members at end of year contributing	ng to the political fund	
Nur	mber of members at end of year w	Number of members at end of the year not contributing the have completed an exemption notice and do not contribution.		
		Number of members at end of the year not contributing	ute to the political fund	
Political fu	nd account 2 To be comp	Number of members at end of the year not contributing the have completed an exemption notice and do not contribution.	ute to the political fund	
Political fu	nd account 2 To be comp	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	ute to the political fund	
Political fu	nd account 2 To be comp	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	ute to the political fund	
Political fu	nd account 2 To be comp  Contributions and levies collect  Funds received back from cent	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	ute to the political fund	
Political fu	nd account 2 To be comp  Contributions and levies collect  Funds received back from cent	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	ute to the political fund	
Political fu	nd account 2 To be comp  Contributions and levies collect  Funds received back from cent	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	ute to the political fund	s specified
Political fu	nd account 2 To be comp  Contributions and levies collect  Funds received back from cent	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	central trade union  Total other income a	s specified otal income
Political fu	nd account 2 To be comp  Contributions and levies collect  Funds received back from cent	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	central trade union  Total other income a	229
Political fu	nd account 2 To be comp  Contributions and levies collect Funds received back from cent Other income (specify)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund	central trade union  Total other income a	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 cents	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund arral political fund.	central trade union  Total other income a	229
Political fu	nd account 2 To be comp  Contributions and levies collect Funds received back from cent Other income (specify)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund arral political fund.	central trade union  Total other income a	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specific	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund arral political fund.	central trade union  Total other income a	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund arral political fund.	central trade union  Total other income a	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specific	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund arral political fund.	Total other income a	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund and political fund from the Trade Union and Labour Relations (ify)	Total expenditure	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a seed from members on behalf of central political fund and political fund from the Trade Union and Labour Relations (ify)  sees in connection with political objects(specify)	Total expenditure  Surplus (deficit) for year	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund and political fund from the Trade Union and Labour Relations (ify)  Sees in connection with political objects(specify)  SAmount held on behalf of trade union political fund for the trade union for the trade union political fund for the trade union political fund for the trade union fo	Total expenditure  Total expenditure  Gurplus (deficit) for year and at beginning of year	229
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a ded from members on behalf of central political fund and political fund from the Trade Union and Labour Relations (ify)  ses in connection with political objects(specify)  Amount held on behalf of trade union political fund fund for the Trade Union political fund fund for the Trade Union political fund fund for the Trade Union political fund fund fund for the Trade Union fund fund fund fund fund fund fund fun	Total other income a  Total expenditure  Found at beginning of year  Indicate the political political	249
Political fu	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed to have completed an exemption notice and do not contributed by trade unions which act as components of a ded from members on behalf of central political fund and political fund from the trade union and Labour Relations diffy)  ses in connection with political objects(specify)  Amount held on behalf of trade union political fund and the trade union political fund the trade union the trade	Total other income a  Total expenditure  Surplus (deficit) for year and at beginning of year sitted to central political ical fund at end of year	229
	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specified)	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed by trade unions which act as components of a steed from members on behalf of central political fund and political fund are political fund.  If the Trade Union and Labour Relations (ify)  Sees in connection with political objects (specify)  Sometimes are an area of trade union political fund amount remains Amount held on behalf of central political fund amount held on behalf of central fund amount held on	Total other income a  Total expenditure  Surplus (deficit) for year and at beginning of year aitted to central political ical fund at end of year aing to the political fund	249
Political funcome	Contributions and levies collect Funds received back from cent Other income (specify)  Expenditure under section 82 of (Consolidation) Act 1992 (specify)  Administration expensions of the company of th	Number of members at end of the year not contributing the have completed an exemption notice and do not contributed to have completed an exemption notice and do not contributed by trade unions which act as components of a ded from members on behalf of central political fund and political fund from the trade union and Labour Relations diffy)  ses in connection with political objects(specify)  Amount held on behalf of trade union political fund and the trade union political fund the trade union the trade	Total other income a  Total expenditure  Fourplus (deficit) for year and at beginning of year aitted to central political ical fund at end of year aining to the political fund ing to the political fund	249

### 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.

* · · · · · · · · · · · · · · · · · · ·	
Name of political party in relation to which money was expended	Total amount spent during the period
	*
Tota	

## Political fund account expenditure (b)

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

Expenditure of money on the provision of any services or property for us	se by or on behalf of any political party
Name of political party to which payment was made	Total amount paid during the period
	£
Y Y	
Total	

### Political fund account expenditure (c)

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.

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 33(iii))	£
		- "	
1			
		4	
		N N   1	
		45	
		Total	) T

## Political fund account expenditure (d)

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.

Expenditure on the maintaince of any holder of political office					
Name of office holder				£	
		*		5 A	
	201				
		· 1			
		The second	Total		
			TOTAL		

### Political fund account expenditure (e)

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.

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	£
- W	
	Total

### Political fund account expenditure (f)

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

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

Name of organisation or political party	£
	Maria de la companya
То	tai

## 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 informati	on is-	
	E	
(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£
	e = =	
	4	
		*
Total auran	al:4a	
Total expend	alture	
b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one		£
		-
Total expend	diture	
		£
c) the total amount of all other money expended		
		4 N
		21
Total expend	diture	
Total of all expendit	tures	

# 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	- 1	4.050.000
	1000000	1,850,809
Salaries and Wages included in above Auditors' fees	1,398,960	
Legal and Professional fees	2.45	19,11
		56,40
Occupancy costs		703,340
Stationery, printing, postage, telephone, etc.	- a	113,67
Expenses of Executive Committee (Head Office)		483,992
Expenses of conferences		
Other administrative expenses (specify)		
IT costs (Telephony and IT)	172	679,24
Bad and doubtful debts		2,10
Irrecoverable VAT		197,48
Bank Charges		63,120
Pensions Adjustment		265,000
Actuarial loss on pension scheme		2,024,000
		4
Other Outgoings		
Outgoings on land and buildings (specify)		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Other outgoings (specify)  Mortgage		15,78
Other outgoings (specify)		
Other outgoings (specify)  Mortgage		15,788 270,578
Other outgoings (specify)  Mortgage		
Other outgoings (specify)  Mortgage		
Other outgoings (specify)  Mortgage	Total	270,578
Other outgoings (specify)  Mortgage  Depreciation	Total General Fund (Page 3)	270,578 6,744,648
Other outgoings (specify)  Mortgage	Total General Fund (Page 3)	270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,576 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578 6,744,648
Other outgoings (specify)  Mortgage  Depreciation		270,578

## Analysis of officials' salaries and benefits (see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions		Benefits	Benefits		
_ ×			Pension Contributions	Other Benefits			
		£	£	Description	Value £	£	
Michael Armstrong (Chair)	75,000	12,347				87,347	
		Tr.					
100			N 1				

## **Analysis of investment income**

(see notes 47 and 48)

	(see notes 47 and 48)	Т	
	Political Fund £		Other Fund(s) £
Rent from land and buildings			7,000
Dividends (gross) from:		1	7,000
Equities (e.g. shares)			
Interest (gross) from:		1	
Government securities (Gilts)			
Mortgages			
Local Authority Bonds		1 1	
Bank and Building Societies		1	12,921
3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	P		12,921
Other investment income (specify)			
cure meetine (epeeny)			
		182	
		J L	19,921
	Total i	investment income	19,921
	Credited to:		
		eral Fund (Page 3)	19,921
		- 1	
		" "	
9			
		Political Fund	
	`Total	Investment Funds	19,921
	Total	oourioner ands	13,921

### Balance sheet as at

30th Sept 2019

(see notes 49 to 52)

revious Year	(See Hotes 43 to 32)		
Tevious Tear		£	£
	Fixed Assets (at page 14)		3,571,48
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		1,568,53
	Cash at bank and in hand	1	2,344,24
	Income tax to be recovered		2,044,240
	Stocks of goods		39,050
	Others (specify)		39,03
	Others (specify)		
	Total of other assets		3,951,824
		Total assets	7,523,30
829,865	General fund (page 3)		-1,003,669
	X		
		C	
-			
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
			770.00
	Other loans		
	Other loans Defined Benefit Pensions		3,030,062
	Other loans Defined Benefit Pensions Tax payable		3,030,062 188,596
	Other loans Defined Benefit Pensions Tax payable Sundry creditors		3,030,062 188,596 1,179,530
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses		3,030,062 188,596 1,179,530 375,803
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,062 188,596 1,179,530 375,803 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance		3,030,06; 188,596 1,179,536 375,805 2,591,558
	Other loans Defined Benefit Pensions Tax payable Sundry creditors Accrued expenses Subscriptions in advance	Total liabilities	778,932 3,030,062 188,596 1,179,530 375,803 2,591,558 382,495

## **Fixed assets account**

(see notes 53 to 57)

388	Land and Buildings Freehold Leasehol £ £		Motor Vehicles £	Not used for union business	Total £
Cost or Valuation	ž.				2
At start of year	4,550,605	2,112,891			6,663,496
Additions		562,205			562,205
Disposals					
Revaluation/Transfers		*			
At end of year	4,550,605	2,675,096	5		7,225,701
Accumulated Depreciation		11	_	-	* ca
At start of year	1,647,787	1,735,853			3,383,640
Charges for year	91,012	179,566			270,578
Disposals					
Revaluation/Transfers					
At end of year	1,738,799	1,915,419			3,654,218
					* S
Net book value at end of year	2,811,806	759,677		7/	3,571,483
<i>4</i>	_ (c.		-		
Net book value at end of previous year	2,902,818	377,038			3,279,856

## Analysis of investments (see notes 58 and 59)

Quoted	E 2	All Funds Except Political Funds £	Political Fund
	Equities (e.g. Shares)		£
61			
	Government Securities (Gilts)		
		1000	
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Inquoted	Equities		
niquoted	Equities		
		1, 1, 1, 1	
			12
	Government Securities (Gilts)		
		2.1	
	Mortgages		
	Mol gages		
			*
	Bank and Building Societies		
	Other unquested investments (to be as = 15 - 1)		
	Other unquoted investments (to be specified)		
		N N	12
	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	No x			
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	No			
If NO, state the names of the persons in whom the shares controlled by the union are registered.					
Company name	Names of shareholder	'S			

# Summary sheet (see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			· · · · · · · · · · · · · · · · · · ·
From Members	8,991,724	. `	8,991,724
From Investments	19,921		19,92
Other Income (including increases by revaluation of assets)	6,293,646		6,293,646
Total Income	15,305,291		15,305,291
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	17,138,825		17,138,825
Funds at beginning of year			
(including reserves)	829,865	_	829,865
Funds at end of year (including reserves)	-1,003,669		
			-1,003,669
Assets			-1,003,669
Assets	Fixed Assets		-1,003,669 3,571,483
Assets	Fixed Assets Investment Assets		
Assets	*		
Assets	Investment Assets	Total Assets	3,571,483 3,951,824
Assets	Investment Assets	Total Assets Total Liabilities	3,571,483

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet (see notes 74 to 80) Did the union hold any ballots in respect of industrial action during the return period? No If Yes How many ballots were held: For each ballot held please complete the information below: Ballot 1 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast" 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 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? 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 Ballot 2 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast" 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 Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? 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 Ballot 3 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1-3 should total "Number of votes cast" 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

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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

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

entitled to vote in the ballot

a a second	
Ballot 4	
Number of individual who were entitled to vote in the ballot	
Number of votes cast in the ballot	
Number of Individuals answering "Yes" to the question	f:
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"
Were the number of votes cast in the ballot at least 50% of the individuals who were entitled to vote in the ballot	number of
Does section 226(2B) of the 1992 Act apply in relation to this b	pallot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the q individuals who were entitled to vote in the ballot	uestion (or each question) at least 40% of the number of
	×
Ballot 5	
Number of individual who were entitled to vote in the ballot	
Number of votes cast in the ballot	
Number of Individuals answering "Yes" to the question	
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the ndividuals who were entitled to vote in the ballot	number of
Does section 226(2B) of the 1992 Act apply in relation to this b	vallot (see notes 76-80)?
f yes, were the number of individuals answering "Yes" to the q	uestion (or each question) at least 40% of the number of
individuals who were entitled to vote in the ballot	
Ballot 6	
Number of individual 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"
Were the number of votes cast in the ballot at least 50% of the ndividuals who were entitled to vote in the ballot	
Does section 226(2B) of the 1992 Act apply in relation to this b	allot (see notes 76-80)?
f yes, were the number of individuals answering "Yes" to the qu ndividuals who were entitled to vote in the ballot	uestion (or each question) at least 40% of the number of
	*

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet
(see note 81)

\*Categories of Nature of Trade Dispute

4. Nature of industrial action.

**Industrial Action 3** 

В

4. Nature of industrial action.

2. Dates of the industrial action taken:

3. Number of days of industrial action:

С

	A: terms and conditions of employment, or the physical conditions in which any workers require 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 consulation, 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 consulation or in the carrying out of such procedures
A	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:  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.
	Industrial Action 2
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
Α	B C D E F G
(5)	Dates of the industrial action taken:      Number of days of industrial action:

use a continuation page if necessary

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

to

	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: to
	3. Number of days of industrial action:
	4. Nature of industrial action.
	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: to
	3. Number of days of industrial action:
	Nature of industrial action.
×.	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 Detection of the individual costs of the
	Dates of the industrial action taken:     Number of days of industrial action:
	4. Nature of industrial action.
	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: to
	Number of days of industrial action:
	4. Nature of industrial action.
	Industrial Action 8
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
Α	B C D E F G
	2. Dates of the industrial action taken: to
	3. Number of days of industrial action:
	4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

### 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.

al Accounts, a copy which is enclosed separ	utery
	# W
***************************************	

## Accounting policies (see notes 35 & 36)

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			863						
		=	g W	3		8			81
8 0						į.			

## Signatures to the annual return

(see notes 37 and 38)

including the accounts and balance sheet contained in the return.

Secretary's Signature:	1/	Chairman's Signature:	AND A DAME
Name:	ALISON LOCKTER.	Name;	(or other official whose position should be stated)  MICHAEL ARMSTRONG
Date:	20,02.20	Date:	20.02.20

### Checklist

(see note 39)

(please enter 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	Y	No	
Has the list of officers been completed? (see Page 2A)	Yes	Υ	No	
Has the return been signed? (see Note 37)	Yes		No	
Has the auditor's report been completed? (see Note 41)	Yes		No	
Is the rule book enclosed? (see Note 39)	Yes		No	
Has the summary sheet been completed? (see Notes 6 and 24 to 33)	Yes	Y	No	

## Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

YES - SEE AUDIT REPORT WITHIN ENCLOSED FINANCIAL STATEMENTS

- 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. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

YES - SEE AUDIT REPORT WITHIN ENCLOSED FINANCIAL STATEMENTS

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 audit report within enclosed financial state	ments		
		*	
A Charles of the Control of the Cont			
		ie .	
Signature(s) of auditor or auditors:			
	Ju Holford		
Nama(a)			
Name(s):	Jill Halford, for and on behalf of BDO LLP		
Profession(s) or Calling(s):			
Profession(s) or Calling(s):			3.00
Address(es):	55 BAKER STREET	-	
Address(es).	LONDON		
	LONDON		
			-
- " " "			
Postcode	W1U 7EU		
Date	26/2/2020		
Contact name for inquiries and	0207 486 5888		
telephone number:			
	·		

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

### **British Dental Association**

#### Independent auditor's report

### INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF BRITISH DENTAL ASSOCIATION

### **Opinion**

We have audited the financial statements of British Dental Association ("the Parent Company") and its subsidiary ("the Group") for the year ended 30 September 2019 which comprise the consolidated statement of comprehensive income, the consolidated and association statements of changes in reserves, the consolidated and association balance sheets, the consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

give a true and fair view of the state of the Group's and of the Parent Company's affairs as at 30 September 2019 and of the Group's deficit for the year then ended opinion the financial statements have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992. Non-disclosure within our audit report occurs because it is accepted that where an organisation is also a registered company, as with the British Dental Association, reference to the Companies Act 2006, is made instead.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and the Parent Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group or the Parent Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Emphasis of matter – uncertain outcome of VAT tribunal

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in note [x] to the financial statements concerning the uncertain outcome of a VAT tribunal with HMRC. Following an initial ruling by HMRC, and in light of professional advice, the Association has requested an independent tribunal. The date for this hearing has not yet been confirmed. The ultimate outcome of the matter cannot presently be determined, and no provision for any liability that may result has been made in the financial statements.

### 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 reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

#### YES

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

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

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

#### YES

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
- 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	Jul Halford
Name	Jill Halford, for and on behalf of BDO LLP
Address	55 Baker Street, London, W1U 7EU
Date	26/2/2020
Contact name and telephone number	020 7486 5888

## 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 heat	ef constructed as and bull fill all			3
its duty to co	of your knowledge and belief has the sompile and maintain a register of the noonably practicable, that the entries in	names and addresses	of it members and secu	ied with red, so
Yes / No				
If "No" Pleas	se explain below:			
Signature				
Name				4500
Office held			H DAN DE LO	AN YOUR
Date				