

**The British Association of Dental Nurses**  
**statement to members for period ended 31 December 2020**  
**as required by section 32a of trade union and labour relations**  
**(consolidation) act 1992**

**Income and Expenditure**

The total income of the union for the period was £229,997. This amount included payments of £205,614 in respect of membership income of the union. The union's total expenditure for the period was £254,705.

**Political Fund**

The union does not operate a political fund.

**General Secretary Salary and Other benefits**

The General Secretary was not paid any amount in respect of salary or benefits.

**Irregularity statement**

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

## **Auditor's report**

### **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 2020 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 2020 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  
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Lancashire  
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Date: ..... 25/06/2021 .....

