

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The British Association of Dental Nurses		
Year ended:	31 December 2022		
List no:	585T		
Head or Main Office address:	Room 202		
	Hillhouse International Business Centre		
	Thornton Cleveleys		
	Lancashire		
Postcode	FY5 4QD		
Website address (if available)	www.badn.org.uk		
Has the address changed during the year to which the return relates?	Yes		No X ('X' in appropriate box)
General Secretary:	Joan Hatchard		
Telephone Number:	01253 338360		
Contact name for queries regarding the completion of this return	Pamela 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

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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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
	5,033	30	8	28	5,099
Total	5,033	30	8	28	A 5,099

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

5,099

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

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
President	Jacqui Elsdon	Debra Worthington	01 November 2022
Immediate Past President	None	Jacqui Elsdon	01 November 2022
President-Elect	Debra Worthington	None	01 November 2022

State whether the union is:

a. A branch of another trade union?

Yes

No

x

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

x

If yes, state the number of affiliated unions:

and names:

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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		168,135
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		168,135
Investment income (as at page 12)		2,350
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	8,839	
Total of other income (as at page 4)		8,839
Total income		179,324
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		19,100
Administrative expenses (as at page 10)		232,155
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		447
Total expenditure		251,702
Interfund Transfers OUT		
Surplus (deficit) for year		-72,378
Amount of general fund at beginning of year		609,493
Amount of general fund at end of year		537,115

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	19,100
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Training Costs	
Communications			
Journal	7,920		
		Negotiated Discount Services	
Dispute Benefits			
Legal Advice Line	11,180		
		Other Benefits and Grants (specify)	
carried forward	19,100	Total (should agree with figure in General Fund)	19,100

(See notes 21 and 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			
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 3		Fund Account	
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			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 21 and 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		
	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 5		Fund Account	
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		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 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			
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:		£	£
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			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account	
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			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

Fund 9		Fund Account	
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			
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 <u>Balance Sheet</u>)	
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 contribute to the political fund	

Political fund account 2

To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
Total other income as specified			
Total income			
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
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.

[illegible]

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

[illegible]

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

[illegible]

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 maintenance of any holder of political office	
Name of office holder	£
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	£
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 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	£

Total expenditure

(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 expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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		144,646
Salaries and Wages included in above	137,271	
Auditors' fees		4,470
Legal and Professional fees		5,534
Occupancy costs		24,684
Stationery, printing, postage, telephone, etc.		20,594
Expenses of Executive Committee (Head Office)		8,832
Expenses of conferences		1,305
Other administrative expenses (specify)		
Insurance		5,588
Advertising		722
Merchandise & Miscellaneous		9,815
Other Outgoings		
Depreciation		1,140
Taxation		
Bank & Credit card Charges		4,825
Other interest		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		232,155
Charged to:	General Fund (Page 3)	232,155
Total		232,155

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[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			2,350
Other investment income (specify)			
			2,350
		Total investment income	2,350
		Credited to:	
		General Fund (Page 3)	2,350
		Political Fund	
		Total Investment Funds	2,350

31 December 2022

31 December 2022

Previous Year	(see notes 15 to 22)	£	£
847	Fixed Assets (at page 14)		27
	Investments (as per analysis on page 15)		
28,788	Quoted (Market value £ (27,664)		29,722
	Unquoted		
	Total Investments		29,722
	Other Assets		
	Loans to other trade unions		
30,435	Sundry debtors		22,980
552,082	Cash at bank and in hand		487,590
	Income tax to be recovered		
700	Stocks of goods		700
	Others (specify)		
1,332	Intangibles Trademarks		1,013
	Total of other assets		512,283
	Total assets		542,032
609,493	General fund (page 3)		537,115
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£509	Corporation Tax		447
£4,182	Accruals		4,470
	Sundry Creditors		
	Total liabilities		4,917
	Total assets		542,032

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			14,092			14,092
Additions						
Disposals						
Revaluation/Transfers						
At end of year			14,092			14,092
Accumulated Depreciation						
At start of year			13,245			13,245
Charges for year			820			820
Disposals						
Revaluation/Transfers						
At end of year			14,065			14,065
Net book value at end of year			27			27
Net book value at end of previous year			847			847

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	RBS Investment Fund	29,722	
	Total quoted (as Balance Sheet)	29,722	
	Market Value of Quoted Investment	27,664	
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

☐

No

☒

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 shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	168,135		168,135
From Investments	2,350		2,350
Other Income (including increases by revaluation of assets)	8,839		8,839
Total Income	179,324		179,324
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	251,702		251,702
Funds at beginning of year (including reserves)	609,493		609,493
Funds at end of year (including reserves)	537,115		537,115
Assets			
	Fixed Assets		27
	Investment Assets		29,722
	Other Assets		512,283
	Total Assets		542,032
Liabilities		Total Liabilities	4,917
Net Assets (Total Assets less Total Liabilities)			537,115

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> Ballot 1 </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individual who were entitled to vote in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of votes cast in the ballot </div> <div style="width: 15%; border: 1px solid black; height: 15px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of Individuals answering "Yes" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of individuals answering "No" to the question </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 80%;"> Number of invalid or otherwise spoiled voting papers returned </div> <div style="width: 15%; border: 1px solid black; height: 15px; text-align: right; font-size: 8px;">3</div> </div> <div style="text-align: right; margin-top: 10px; font-weight: bold; font-size: 10px;"> 1-3 should total "Number of votes cast" </div> <div style="margin-top: 10px;"> 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 </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div> <div style="margin-top: 5px;"> Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div> <div style="margin-top: 10px; font-size: 8px;"> 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 </div> <div style="width: 15%; border: 1px solid black; height: 15px; margin-left: auto;"></div>		

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

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 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 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

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 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 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 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

Ballots and 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**

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 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

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: to

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:

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 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: 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:

4. 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. Dates of the industrial action taken: to

3. 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

3. 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:

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.

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.

Please see attached a copy of the accounts for Full notes.

Accounting policies

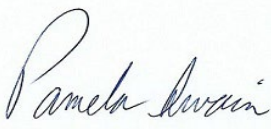
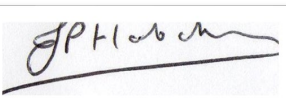
(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

Including

ce sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Pamela Swain	Name:	Joan Hatchard
Date:	21 June 2023	Date:	21 June 2023

Checklist

(see notes 88 to 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	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	<input checked="" type="checkbox"/>
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	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.

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

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

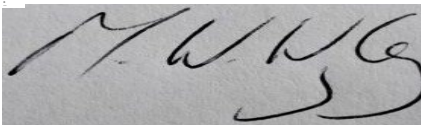
In our opinion the financial statements:

- **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 Auditors report attached to the enclosed accounts

Signature(s) of auditor or auditors:



Name(s):

M W Wigley ACA ATII

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

Jones Harris Limited

17 St Peters Place

Fleetwood

Lancashire

Postcode

FY7 6EB

Date

05/07/2023

Contact name for inquiries and telephone number:

01253874255

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

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE BRITISH ASSOCIATION OF DENTAL NURSES

Jones Harris Limited
Statutory Auditors
17 St Peters Place
Fleetwood
Lancashire
FY7 6EB

THE BRITISH ASSOCIATION OF DENTAL NURSES

CONTENTS OF THE ACCOUNTS for the year ended 31 December 2022

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Income Statement	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	11

THE BRITISH ASSOCIATION OF DENTAL NURSES

COMPANY INFORMATION
for the year ended 31 December 2022

PRESIDENT: Debra Worthington

CHAIRMAN: Joan Hatchard

TREASURER: Michelle Brand

EDUCATION REP: Anita Stanforth

CHIEF EXECUTIVE: Pamela Swain

IMMEDIATE PART PRESIDENT: 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 financial statements of The British Association of Dental Nurses for the year ended 31 December 2022 which comprise the Income Statement, Balance Sheet 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 associations affairs as at 31 December 2022 and of its deficit 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.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the association 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

In auditing the financial statements, we have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the associations ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE BRITISH ASSOCIATION OF DENTAL NURSES

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the entity and the industry in which it operates we identified principal risks of non-compliance with laws and regulations related to the Trade Union and Labour Relations Act 1992 and other general laws. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls, and determined that the principal risks were related to manipulation of the financial records in order to impact profitability or misappropriate assets. There are no significant accounting estimates which could give rise to management bias.

Audit procedures performed in order to mitigate the risks highlighted include the following:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Evaluation and testing of the operating effectiveness of the management's controls designed to prevent and detect irregularities.
- Reviewing key correspondence with regulatory authorities in relation to compliance with relevant regulations.
- Testing specific items from the financial records.

There are limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE BRITISH ASSOCIATION OF DENTAL NURSES**

Use of our report

This report is made solely to the association's members. 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.



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:19/5/23.....

THE BRITISH ASSOCIATION OF DENTAL NURSES

INCOME STATEMENT
for the year ended 31 December 2022

	Notes	2022 £	2021 £
TURNOVER		176,974	187,913
Cost of sales		<u>20,405</u>	<u>14,709</u>
GROSS SURPLUS		156,569	173,204
Administrative expenses		<u>230,850</u>	<u>232,886</u>
OPERATING DEFICIT	3	(74,281)	(59,682)
Interest receivable and similar income		<u>2,350</u>	<u>2,679</u>
		(71,931)	(57,003)
Interest payable and similar expenses		<u>-</u>	<u>6</u>
DEFICIT BEFORE TAXATION		(71,931)	(57,009)
Tax on deficit		<u>447</u>	<u>509</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(72,378)</u>	<u>(57,518)</u>

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

BALANCE SHEET 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	4	1,013	1,332
Tangible assets	5	27	847
Investments	6	<u>29,722</u>	<u>28,788</u>
		<u>30,762</u>	<u>30,967</u>
CURRENT ASSETS			
Stocks		700	700
Debtors	7	22,980	30,435
Cash at bank and in hand		<u>487,590</u>	<u>552,082</u>
		511,270	583,217
CREDITORS			
Amounts falling due within one year	8	<u>(4,917)</u>	<u>(4,691)</u>
NET CURRENT ASSETS		<u>506,353</u>	<u>578,526</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>537,115</u>	<u>609,493</u>
RESERVES			
Income and expenditure account		<u>537,115</u>	<u>609,493</u>
		<u>537,115</u>	<u>609,493</u>

The financial statements were approved by the Board and authorised for issue on 19/5/23 and were signed on its behalf by:

M. Brand.
Michelle brand

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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". 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 (2021 - 4).

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

3. OPERATING DEFICIT

The operating deficit is stated after charging:

	2022	2021
	£	£
Depreciation - owned assets	821	821
Trademarks amortisation	<u>319</u>	<u>319</u>

4. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2022	5,050	4,517	9,567
Amortisation for year	<u>319</u>	<u>-</u>	<u>319</u>
At 31 December 2022	<u>5,369</u>	<u>4,517</u>	<u>9,886</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,013</u>	<u>-</u>	<u>1,013</u>
At 31 December 2021	<u>1,332</u>	<u>-</u>	<u>1,332</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>6,374</u>	<u>7,718</u>	<u>14,092</u>
DEPRECIATION			
At 1 January 2022	6,374	6,870	13,244
Charge for year	<u>-</u>	<u>821</u>	<u>821</u>
At 31 December 2022	<u>6,374</u>	<u>7,691</u>	<u>14,065</u>
NET BOOK VALUE			
At 31 December 2022	<u>-</u>	<u>27</u>	<u>27</u>
At 31 December 2021	<u>-</u>	<u>848</u>	<u>848</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 January 2022	28,788
Additions	<u>934</u>
At 31 December 2022	<u>29,722</u>
NET BOOK VALUE	
At 31 December 2022	<u>29,722</u>
At 31 December 2021	<u>28,788</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	18,200	25,093
Prepayments	<u>4,780</u>	<u>5,342</u>
	<u>22,980</u>	<u>30,435</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Tax	447	509
Accruals and deferred income	<u>4,470</u>	<u>4,182</u>
	<u>4,917</u>	<u>4,691</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2022

9. STATEMENT OF FINANCE COMMITTEE MEMBERS' RESPONSIBILITIES

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

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

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

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

THE BRITISH ASSOCIATION OF DENTAL NURSES

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Turnover				
Members subscriptions	168,135		185,915	
Conferences	5,000		-	
Journal	920		905	
Association merchandise	113		457	
Advertising	984		-	
Miscellaneous income	<u>1,822</u>		<u>636</u>	
		176,974		187,913
Cost of sales				
Conferences	1,305		-	
Journal	7,920		2,640	
Legal advice line	11,180		11,180	
Training costs	<u>-</u>		<u>889</u>	
		<u>20,405</u>		<u>14,709</u>
GROSS SURPLUS		156,569		173,204
Other income				
Interest received		<u>2,350</u>		<u>2,679</u>
		158,919		175,883
Expenditure				
Office accommodation	9,600		9,642	
Insurance	5,588		6,853	
Wages	137,271		134,477	
Pension contributions	2,910		2,923	
Staff medical insurance	4,465		4,173	
Telephone	3,127		3,821	
Post and stationery	17,467		19,978	
Advertising	722		4,859	
Travelling	8,375		3,179	
Council expenses	457		866	
Equipment maintenance	15,084		12,647	
Badges & Association merchandise	7,228		9,477	
Sundry expenses	2,587		1,349	
Legal & professional fees	5,534		7,297	
Auditors' remuneration	4,470		4,182	
Donations	<u>-</u>		<u>600</u>	
		<u>224,885</u>		<u>226,323</u>
		(65,966)		(50,440)
Finance costs				
Credit card and bank charges	4,825		5,423	
Other interest	<u>-</u>		<u>6</u>	
		4,825		5,429
Carried forward		<u>(70,791)</u>		<u>(55,869)</u>

This page does not form part of the statutory financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Brought forward		(70,791)		(55,869)
Depreciation				
Trademark amortisation	319		319	
Computer equipment	<u>821</u>		<u>821</u>	
		<u>1,140</u>		<u>1,140</u>
NET DEFICIT		<u><u>(71,931)</u></u>		<u><u>(57,009)</u></u>

This page does not form part of the statutory 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?

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

- 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
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

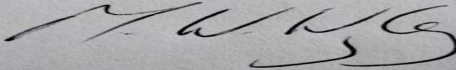
Section two

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

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

Yes

If "No" Please explain below:

Signature	
Name	M W Wigley
Office held	Director
Date	