

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 2023 | | |
| 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 <input type="checkbox"/> | No <input checked="" type="checkbox"/> | ('X' in appropriate box) |
| General Secretary: | Michelle Brand | | |
| 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 |
| | 4,879 | 29 | 10 | 16 | 4,934 |
| Total | 4,879 | 29 | 10 | 16 | A 4,934 |

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

4,934

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

nil

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 | Debra Worthington | Joan Hatchard | Nov 23 |
| | (resigned May 23) | | |
| Chairman | Joan Hatchard | Michelle Brand | Nov 23 |
| Treasurer | Michelle Brand | Ruth Garrity | Nov 23 |
| President-elect | - | Preetee Hylton | Nov 23 |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

| Description | £ |
|--|--------------|
| Federation and other bodies | |
| | |
| Total federation and other bodies | |
| Any Other Sources | |
| Journal | 935 |
| Association merchandise | 340 |
| Advertising | 276 |
| Miscellaneous income | 1,084 |
| Total other sources | 2,635 |
| Total of all other income | 2,635 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|--------|---|--------|
| Representation – Employment Related Issues | | brought forward | 16,460 |
| | | Advisory Services | |
| | | | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | | |
| | | Education and Training services | |
| | | | |
| Communications Journal | 5,280 | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits Legal Advice Line | 11,180 | Other Benefits and Grants (specify) | |
| | | | |
| carried forward | 16,460 | Total (should agree with figure in General Fund) | 16,460 |

(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 | | |

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.

| Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party | |
|--|--|
| Name of political party in relation to which money was expended | Total amount spent during the period £ |
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| | |
| Total | |

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 use by or on behalf of any political party

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

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 | £ |
| | |
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| | |
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| | |
| | |
| | |
| Total | |

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 | | 150,830 |
| Salaries and Wages included in above | 142,915 | |
| Auditors' fees | | 4,800 |
| Legal and Professional fees | | 6,692 |
| Occupancy costs | | 28,439 |
| Stationery, printing, postage, telephone, etc. | | 21,640 |
| Expenses of Executive Committee (Head Office) | | 6,535 |
| Expenses of conferences | | 6,183 |
| Other administrative expenses (specify) | | |
| Insurance | | 5,784 |
| Advertising | | 1,920 |
| Merchandise & Miscellaneous | | 7,251 |
| Other Outgoings | | |
| Depreciation | | 346 |
| Bank and credit card charges | | 4,853 |
| Outgoings on land and buildings (specify) | | |
| Other outgoings (specify) | | |
| tretert | | |
| Total | | 245,273 |
| Charged to: | General Fund (Page 3) | 245,273 |
| Total | | 245,273 |

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 | | | |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | Total investment income | |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | 8,699 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 8,699 |

Fixed assets account

(see notes 53 to 57)

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

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 | 30,789 | |
| Total quoted (as Balance Sheet) | 30,789 | |
| Market Value of Quoted Investment | 35,638 | |
| 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 | | |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|---|-------------------------------------|-------------------------|---------------------|
| Income | | | |
| From Members | 177,769 | | 177,769 |
| From Investments | 8,699 | | 8,699 |
| Other Income (including increases by revaluation of assets) | 2,635 | | 2,635 |
| Total Income | 189,103 | | 189,103 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 263,386 | | 263,386 |
| Funds at beginning of year (including reserves) | 537,115 | | 537,115 |
| Funds at end of year (including reserves) | 462,832 | | 462,832 |
| Assets | | | |
| Fixed Assets | | | |
| Investment Assets | | | 30,789 |
| Other Assets | | | 438,496 |
| Total Assets | | | 469,285 |
| Liabilities | | | |
| Total Liabilities | | | 6,453 |
| Net Assets (Total Assets less Total Liabilities) | | | 462,832 |

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? | <input type="text" value="No"/> |
| If Yes How many ballots were held: <input style="width: 50px;" type="text"/> | |
| For each ballot held please complete the information below: | |
| Ballot 1 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |
| Ballot 2 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |
| Ballot 3 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 80px;" type="text"/> |
| Number of votes cast in the ballot | <input style="width: 80px;" type="text"/> |
| Number of Individuals answering "Yes" to the question | <input style="width: 80px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 80px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 80px;" type="text"/> 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 | <input style="width: 60px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 60px;" type="text"/> |
| 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 | <input style="width: 60px;" type="text"/> |

Ballot 4

| | |
|---|------------------------|
| Number of individual who were entitled to vote in the ballot | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> 1 |
| Number of individuals answering "No" to the question | <input type="text"/> 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> 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 | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> 1 |
| Number of individuals answering "No" to the question | <input type="text"/> 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> 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 | <input type="text"/> |
| Number of votes cast in the ballot | <input type="text"/> |
| Number of Individuals answering "Yes" to the question | <input type="text"/> 1 |
| Number of individuals answering "No" to the question | <input type="text"/> 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input type="text"/> 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

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 copy of the accounts for full notes

Accounting policies

(see notes 84 and 85)

See note 1 to the attached accounts for accounting policies

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

| | | | |
|---------------------------------------|----------------|-----------------------------------|---|
| Secretary/ Chairman's signature | #UNKNOWN! | Chief Executive's signature | #UNKNOWN! |
| | | | (or other official whose position should be stated) |
| Name: | Michelle Brand | Name: | Pamela Swain |
| Date: | 17 July 2024 | Date: | 17 July 2024 |

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 within 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

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17 St Peters Place

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|--|

Fleetwood

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Lancashire

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Postcode

FY7 6EB

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Date

14/06/2024

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Contact name for inquiries and telephone number:

01253 874255

| |
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| |
|--|

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 2023
FOR
THE BRITISH ASSOCIATION OF DENTAL NURSES

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

THE BRITISH ASSOCIATION OF DENTAL NURSES

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

| | Page |
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| Association Information | 1 |
| Report of the Independent Auditors | 2 |
| Income Statement | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 |
| Detailed Income and Expenditure Account | 10 |

THE BRITISH ASSOCIATION OF DENTAL NURSES

**ASSOCIATION INFORMATION
for the year ended 31 December 2023**

| | |
|---------------------------|--|
| PRESIDENT: | Joan Hatchard |
| CHAIRMAN: | Michelle Brand |
| TREASURER: | Ruth Garrity |
| EDUCATION REP: | Anita Stanforth |
| PRESIDENT ELECT: | Preetee Hylton |
| CHIEF EXECUTIVE: | Ms Pamela Swain FIAM |
| | |
| 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 2023 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 association's affairs as at 31 December 2023 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 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

In auditing the financial statements, we have concluded that the directors' 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 association's 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.

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.

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.

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: 14/6/24

THE BRITISH ASSOCIATION OF DENTAL NURSES

**INCOME STATEMENT
for the year ended 31 December 2023**

| | Notes | 2023 £ | 2022 £ |
|--|-------|-----------------|-----------------|
| TURNOVER | | 180,404 | 176,974 |
| Cost of sales | | <u>22,643</u> | <u>20,405</u> |
| GROSS SURPLUS | | 157,761 | 156,569 |
| Administrative expenses | | <u>239,090</u> | <u>230,850</u> |
| OPERATING DEFICIT | 4 | (81,329) | (74,281) |
| Interest receivable and similar income | | <u>8,699</u> | <u>2,350</u> |
| DEFICIT BEFORE TAXATION | | (72,630) | (71,931) |
| Tax on deficit | | <u>1,653</u> | <u>447</u> |
| DEFICIT FOR THE FINANCIAL YEAR | | <u>(74,283)</u> | <u>(72,378)</u> |

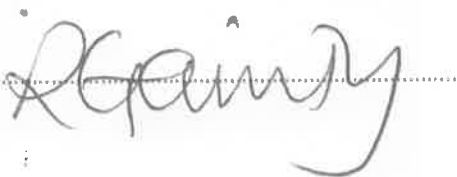
The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

**BALANCE SHEET
31 December 2023**

| | Notes | 2023 £ | 2022 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Intangible assets | 4 | 694 | 1,013 |
| Tangible assets | 5 | - | 27 |
| Investments | 6 | <u>30,789</u> | <u>29,722</u> |
| | | <u>31,483</u> | <u>30,762</u> |
| CURRENT ASSETS | | | |
| Stocks | | 700 | 700 |
| Debtors | 7 | 33,129 | 22,980 |
| Cash at bank and in hand | | <u>403,973</u> | <u>487,590</u> |
| | | 437,802 | 511,270 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | <u>(6,453)</u> | <u>(4,917)</u> |
| NET CURRENT ASSETS | | <u>431,349</u> | <u>506,353</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>462,832</u> | <u>537,115</u> |
| RESERVES | | | |
| Income and expenditure account | | <u>462,832</u> | <u>537,115</u> |
| | | <u>462,832</u> | <u>537,115</u> |

The financial statements were approved by the Board and authorised for issue on 14/6/24 and were signed on its behalf by:



**Ruth Garrity RDN
BADN Treasurer**

The notes form part of these financial statements

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

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 (2022 - 4).

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

3. OPERATING DEFICIT

The operating deficit is stated after charging:

| | 2023 | 2022 |
|-----------------------------|------------|------------|
| | £ | £ |
| Depreciation - owned assets | 27 | 821 |
| Trademarks amortisation | <u>319</u> | <u>319</u> |

4. INTANGIBLE FIXED ASSETS

| | Trademarks £ | Website £ | Totals £ |
|---|-----------------|--------------|---------------|
| COST | | | |
| At 1 January 2023 and 31 December 2023 | <u>6,382</u> | <u>4,517</u> | <u>10,899</u> |
| AMORTISATION | | | |
| At 1 January 2023 | 5,369 | 4,517 | 9,886 |
| Amortisation for year | <u>319</u> | <u>-</u> | <u>319</u> |
| At 31 December 2023 | <u>5,688</u> | <u>4,517</u> | <u>10,205</u> |
| NET BOOK VALUE | | | |
| At 31 December 2023 | <u>694</u> | <u>-</u> | <u>694</u> |
| At 31 December 2022 | <u>1,013</u> | <u>-</u> | <u>1,013</u> |

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|----------------------------------|----------------------------|---------------|
| COST | | | |
| At 1 January 2023 and 31 December 2023 | <u>6,374</u> | <u>7,718</u> | <u>14,092</u> |
| DEPRECIATION | | | |
| At 1 January 2023 | 6,374 | 7,691 | 14,065 |
| Charge for year | <u>-</u> | <u>27</u> | <u>27</u> |
| At 31 December 2023 | <u>6,374</u> | <u>7,718</u> | <u>14,092</u> |
| NET BOOK VALUE | | | |
| At 31 December 2023 | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 December 2022 | <u>-</u> | <u>27</u> | <u>27</u> |

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

6. FIXED ASSET INVESTMENTS

| | | Other investments £ |
|-----------------------|--|---------------------------|
| COST | | |
| At 1 January 2023 | | 29,722 |
| Additions | | <u>1,067</u> |
| At 31 December 2023 | | <u>30,789</u> |
| NET BOOK VALUE | | |
| At 31 December 2023 | | <u>30,789</u> |
| At 31 December 2022 | | <u>29,722</u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | 17,800 | 18,200 |
| Prepayments | <u>15,329</u> | <u>4,780</u> |
| | <u>33,129</u> | <u>22,980</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Tax | 1,653 | 447 |
| Accruals and deferred income | <u>4,800</u> | <u>4,470</u> |
| | <u>6,453</u> | <u>4,917</u> |

THE BRITISH ASSOCIATION OF DENTAL NURSES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

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 2023**

| | 2023 | | 2022 | |
|----------------------------------|---------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Turnover | | | | |
| Members subscriptions | 177,769 | | 168,135 | |
| Conferences | - | | 5,000 | |
| Journal | 935 | | 920 | |
| Association merchandise | 340 | | 113 | |
| Advertising | 276 | | 984 | |
| Miscellaneous income | <u>1,084</u> | | <u>1,822</u> | |
| | | 180,404 | | 176,974 |
| Cost of sales | | | | |
| Conferences | 6,183 | | 1,305 | |
| Journal | 5,280 | | 7,920 | |
| Legal advice line | <u>11,180</u> | | <u>11,180</u> | |
| | | <u>22,643</u> | | <u>20,405</u> |
| GROSS SURPLUS | | 157,761 | | 156,569 |
| Other income | | | | |
| Interest received | | <u>8,699</u> | | <u>2,350</u> |
| | | 166,460 | | 158,919 |
| Expenditure | | | | |
| Office accommodation | 9,833 | | 9,600 | |
| Insurance | 5,784 | | 5,588 | |
| Wages | 142,915 | | 137,271 | |
| Pension contributions | 3,138 | | 2,910 | |
| Staff medical insurance | 4,777 | | 4,465 | |
| Telephone | 2,452 | | 3,127 | |
| Post and stationery | 19,188 | | 17,467 | |
| Advertising | 1,920 | | 722 | |
| Travelling | 5,731 | | 8,375 | |
| Council expenses | 804 | | 457 | |
| Equipment maintenance | 18,606 | | 15,084 | |
| Badges & Association merchandise | 5,045 | | 7,228 | |
| Sundry expenses | 2,206 | | 2,587 | |
| Legal & professional fees | 6,692 | | 5,534 | |
| Auditors' remuneration | <u>4,800</u> | | <u>4,470</u> | |
| | | <u>233,891</u> | | <u>224,885</u> |
| | | (67,431) | | (65,966) |
| Finance costs | | | | |
| Credit card and bank charges | | <u>4,853</u> | | <u>4,825</u> |
| Carried forward | | (72,284) | | (70,791) |

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 2023

| | 2023 | | 2022 | |
|------------------------|-----------|-----------------|------------|-----------------|
| | £ | £ | £ | £ |
| Brought forward | | (72,284) | | (70,791) |
| Depreciation | | | | |
| Trademark amortisation | 319 | | 319 | |
| Computer equipment | <u>27</u> | | <u>821</u> | |
| | | <u>346</u> | | <u>1,140</u> |
| NET DEFICIT | | <u>(72,630)</u> | | <u>(71,931)</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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

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

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

Membership audit certificate

Section one

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

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

Yes/No

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

Yes/No

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

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

Membership audit certificate (continued)

| | |
|-----------------------------------|--|
| | |
| Signature of assurer | |
| Name | |
| Address | |
| Date | |
| Contact name and telephone number | |

Membership audit certificate

Section two

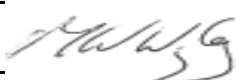
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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

Yes

If "No" Please explain below:

[Large greyed-out area for explanation]

| | |
|-------------|---|
| Signature |  |
| Name | M W Wigley |
| Office held | Director |
| Date | 14/06/2024 |