

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	British Dietetic Association		
Year ended:	29 February 2024		
List no:			
Head or Main Office address:	3rd Floor, Interchange Place		
	151-165 Edmund Street		
	Birmingham		
Postcode	B3 2TA		
Website address (if available)	www.bda.uk.com		
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:	Liz Stockley		
Telephone Number:	0121 200 8080		
Contact name for queries regarding the completion of this return	Thomas Clowsley		
Telephone Number:	01634 840066		
E-mail:	thomasclowsley@tc-group.com		

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
	11,286	62	111	197	11,656
Total	11,286	62	111	197	A 11,656

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

11,656
0

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
NEC member	Ellie Grove	Vacant position	

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated unions:

and names:

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		286,860
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		286,860
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	286,860
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Administrative Expenses		254,492
Affiliation Fees		32,368
Total expenditure Federation and other bodies		286,860
Taxation		
	Total expenditure	286,860
	Interfund Transfers OUT	
	Surplus (deficit) for year	
Amount of general fund at beginning of year		361,913
Amount of general fund at end of year		361,913

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

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	

**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	
Salaries and Wages included in above	204,397
Auditors' fees	
Legal and Professional fees	2,844
Occupancy costs	
Stationery, printing, postage, telephone, etc.	9,599
Expenses of Executive Committee (Head Office)	34,880
Expenses of conferences	286
Other administrative expenses (specify)	
Subscriptions	-15
Marketing	2,280
Honoraria	50
Bank charges	171
Other Outgoings	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	254,492
Charged to:	General Fund (Page 3)
Total	

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

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)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
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	286,860		286,860
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	286,860		286,860
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	286,860		286,860
Funds at beginning of year (including reserves)	361,913		361,913
Funds at end of year (including reserves)	361,913		361,913
Assets			
Fixed Assets			
Investment Assets			
Other Assets			367,857
Total Assets			367,857
Liabilities			
Total Liabilities			5,944
Net Assets (Total Assets less Total Liabilities)			361,913

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: 80px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" 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: 80px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" 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: 80px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" type="text"/>

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

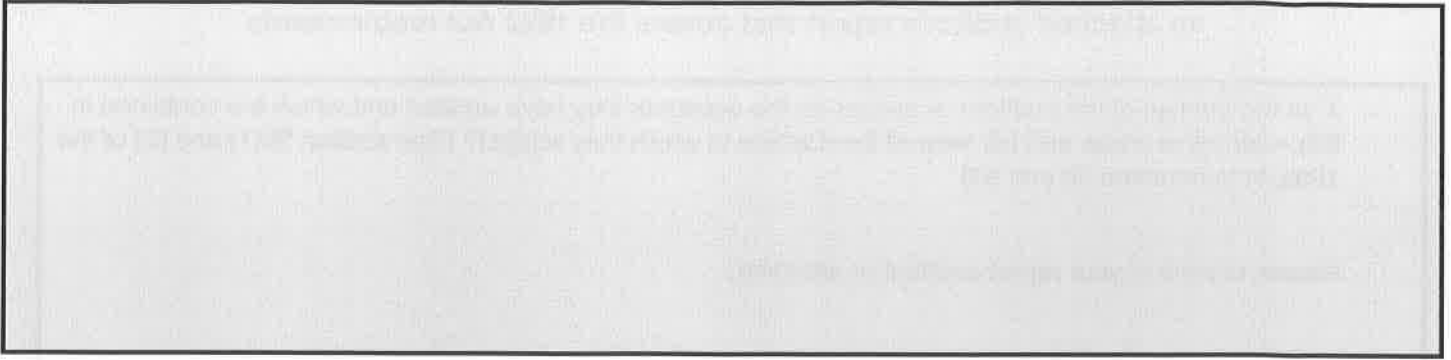
3. Number of days of industrial action:

4. Nature of industrial action.

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

Accounting policies


(see notes 84 and 85)



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's Signature: 	Chairman's Signature: <i>Thomas Clowsley</i>
Name: Liz Stockley	Name: Thomas Clowsley (Accountant)
Date: 13 September 2024	Date: 13 September 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	<input checked="" type="checkbox"/>	No	
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 attached

Signature(s) of auditor or auditors:



Name(s):

SALLY MEAH

Profession(s) or Calling(s):

AUDITOR

Address(es):

TC GROUP

STAR HOUSE

STAR HILL

ROCHESTER

Postcode

ME1 1UX

Date

Contact name for inquiries and telephone number:

01634 840440

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

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

STATEMENT ACCOUNTS

For the year ended 29 February 2024

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

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BRITISH DIETETIC ASSOCIATION (TRADE UNION)

ADVISOR'S REPORT For the year ended 29 February 2024

BDA TU Report

Case work

Trade Union local reps and national full-time officers have been busy representing members in a range of cases from advice and guidance on sickness, flexible working etc, to employment tribunal referrals. We supported 365 members through formal case procedures and won settlement payments in major legal cases. A major review of our casework procedures was undertaken in April with the recommendations being implemented over the following months.

Trade Union representatives

Our network of trained and accredited representatives grew to 160 by September 2024 and continues to grow each month. Four training courses have been held for newly elected reps who are now accredited to carry out duties in the workplace.

Our annual trade union reps conferences were held in November 2023 and May 2024 which were a mixture of training and development workshops and presentations.

Trade Union Congress

As an affiliate to the TUC, we participated in the annual congress in September of 2023 and September 2024. We took 2 delegates and 3 visitors and contributed to the development of TUC policy through motions including, NHS Pay, National Food Strategy, Women's equality, and the Future of the NHS. We also participated in all 4 TUC annual equality conferences with delegates taking motions on relevant issues of equality policy. Across the other UK nations, we attended the Scottish TUC Congress in April each year and the Wales TUC Congress in May 2024. Our Director of Trade Union and Public Affairs (DTUPA) holds an elected seat on the general council of the TUC which is its governing body and also holds the Chair of the TUC Women's committee.

Following a successful ballot for industrial action, the BDA DTUPA participated in direct pay negotiations for NHS staff in March 2023 with the then Secretary of State for Health and Social Care. The process took an intense 2 weeks achieving an improved offer which was accepted by members.

The BDA Trade Union National Executive Committee statutory elections took place in 2024 with the committee meeting regularly to oversee the business of the trade union throughout the year.

BDA employment relations committees in each UK nation have been meeting regularly to oversee work on pay terms and conditions work as required for each devolved administration.

An industrial action ballot was undertaken at the end of 2023 in Northern Ireland with an overwhelming majority in favour. A successful day of strike action was held in January 2024 which led to agreement on the implementation of the pay award from the previous year.

The national staff team establishment was increased from 1.5 posts to 2.5, providing more resilience and support to members and trade union reps.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

**ADVISOR'S REPORT (continued)
For the year ended 29 February 2024**

Participation in the NHS Staff Council continues with the DTUPA representing the BDA in work on national terms and conditions of employment and pay.

Political liaison is undertaken through the TUC and our seat on the NHS Social Partnership Forum which meets with a health minister regularly to take forward workforce planning and other NHS organisational work in partnership with all health trade unions.

Signed: 

Name: Liz Stockley

Date: 1 November 2024

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

AUDIT REPORT For the year ended 29 February 2024

Opinion

We have audited the financial statements of British Dietetic Association's Trade Union for the year ended 29 February 2024 which comprise the income and expenditure account, the balance sheet, and notes to the financial statements including 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 trade union's affairs as at 29 February 2024 and of its transactions for the year then ended;
- Have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Trade Union and Labour Relations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the trade union 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 trade union'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.

Our responsibilities and the responsibilities of the advisors with respect to going concern are described in the relevant sections of this report.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

AUDIT REPORT (continued) For the year ended 29 February 2024

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The advisors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept;
- A satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- The financial statements are not in agreement with the accounting records and returns.

Responsibilities of the advisors

As explained more fully in the Advisor's Report, the advisors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the advisors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the advisors are responsible for assessing the trade union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the advisors either intend to liquidate the trade union or cease operations, or have no realistic alternative but to do so.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

AUDIT REPORT (continued) For the year ended 29 February 2024

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which the audit was considered capable of detecting irregularities, including fraud, is set out below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the advisors and other management (as required by auditing standards), and discussed with the advisors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment, and trade union performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indicators of non-compliance throughout the audit;
- We considered the procedures and controls that the trade union has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

AUDIT REPORT (continued)
For the year ended 29 February 2024

Based on this understanding we designed our audit procedure to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherent limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 auditor's report.

Use of our report

This report is made solely to the trade union's members as a body. Our work has been undertaken so that we might state to the trade union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trade union and the trade union's members as a body, for our audit work, or for the opinion we have formed.

Sally Meah FCCA (Senior Statutory Auditor)
For and on behalf of behalf of TC Group

Statutory Auditor

.....
Star House
Star Hill
Rochester
Kent
ME1 1UX

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 29 February 2024

	2024		2023	
	£	£	£	£
Income		286,860		296,615
Expenditure	286,860		296,615	
Surplus/(deficit) for the year		<u><u>-</u></u>		<u><u>-</u></u>

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

BALANCE SHEET
For the year ended 29 February 2024

	Notes	2024		2023	
		£	£	£	£
Debtors	2		367,857		361,913
Creditors	3	5,944		-	
Net Assets			<u>361,913</u>		<u>361,913</u>

The funds of the Trade Union

General fund			361,913		361,913
			<u>361,913</u>		<u>361,913</u>

Signed: 

Name: Liz Stockley

Date: 1 November 2024

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

ACCOUNTING POLICIES For the year ended 29 February 2024

1. Accounting policies

Statement of compliance

British Dietetic Association is an independent Trade Union as listed by the Certification Officer for Trade Unions and Employers' Associations. The registered office is 3rd Floor, Interchange place, 151 - 165 Edmund Street, Birmingham, B3 2TA.

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

The financial statements are prepared in sterling, which is the functional currency of the trade union. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the advisors have a reasonable expectation that the trade union has adequate resources to continue in operational existence for the foreseeable future. Thus, the advisors continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised in line with any expenditure occurring in the year. The total expenses incurred are recharged between departments in the British Dietetic Association and recognised as income to make a surplus/(deficit) of £nil.

Funds of the Trade Union

The trade union holds its reserves and has allocated these to the following fund:

- The General Fund is the principal fund through which the Trade Union's business is transacted

Branches and regions

The transactions of the branches and regions during the year are included in the general fund, as are the net assets held directly by them at the balance sheet date.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 29 February 2024

2. Debtors

	2024	2023
Prepayments	2,214	3,845
Sundry debtors	365,643	358,068
	<u>367,857</u>	<u>361,913</u>

3. Creditors

	2024	2023
Accruals	5,944	-
	<u>5,944</u>	<u>-</u>

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

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

Yes

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 information 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	SALLY MEAH
Address	STAR HOUSE, STAR HILL, ROCHESTER, KENT, ME1 1UX
Date	
Contact name and telephone number	01634 840440

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?



If "No" Please explain below:

[Redacted area for explanation]

Signature	
Name	
Office held	
Date	