

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:	28 February 2025		
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	No	X ('X' in appropriate box)
General Secretary:	Liz Stockley		
Telephone Number:	0121 200 8080		
Contact name for queries regarding the completion of this return	Chloe Walshaw		
Telephone Number:	01634 840066		
E-mail:	chloewalshaw@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

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

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
	11,495	313	146	214	12,168
Total	11,495	313	146	214	A 12,168

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

12,168

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

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:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Vicki Bennett	Chair NEC elected 01/05/2024
Katrina Evans	Vice Chair NEC elected 01/05/2024
Martin Jones	NEC member elected 01/05/2024
Karen Smith	NEC member elected 01/05/2024
Hazel Cheung	NEC member elected 01/05/2024
Katherine Igidbashian	NEC member elected 01/05/2024
Rachael Hawthorne	NEC member elected 01/05/2024

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		365,125
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		365,125
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		365,125
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Adminstrative Expenses		325,143
Affiliation Fees		39,982
Total expenditure Federation and other bodies		365,125
Taxation		
Total expenditure		365,125
Interfund Transfers OUT		
Surplus (deficit) for year		0
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)	

(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	

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	244,204	244,204
Auditors' fees		1,794
Legal and Professional fees		13,670
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1,610
Expenses of Executive Committee (Head Office)		60,777
Expenses of conferences		1,165
Other administrative expenses (specify)		
Subscriptions		369
Marketing		1,421
Honoraria		38
Bank charges		95
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		325,143
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)

	All Funds Except Political Funds £	Political Fund £
Quoted		
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	365,125		365,125
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	365,125		365,125
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	365,125		365,125
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			367,564
Total Assets			367,564
Liabilities			
Total Liabilities			5,651
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)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<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: 70px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 70px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px;" 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: 70px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 70px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px;" 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: 70px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 70px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 70px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 70px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 70px;" 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"/>	

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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.

Attached



BRITISH DIETETIC ASSOCIATION (TRADE UNION)

STATEMENT ACCOUNTS

For the year ended 28 February 2025

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

CONTENTS

	Page
Advisor's Report	1 - 3
Audit Report	4 - 7
Income and expenditure account	8
Balance sheet	9
Accounting Policies	10
Notes to the Financial Statements	11

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

ADVISOR'S REPORT For the year ended 28 February 2025

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 409 members through formal case procedures and won settlement payments in major legal cases. New case recording systems have been implemented along with a new member representation agreement setting out the expectations and responsibilities of members, local reps and national officers during case work.

Trade Union representatives

Our network of trained and accredited representatives grew by 11 to 162 by February 2025 and continues to grow each month. Four training courses including our new stage 2 course have been held for newly elected reps who are now accredited to carry out duties in the workplace. Our annual trade union reps' conference was held May 2024 which was 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 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, Violence Against Women and Girls, 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 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.

NHS Pay

The Trade Union National Executive Committee (TUNEC) submitted written evidence to the NHS Pay Review Body in December 2024 which was followed by an oral evidence session attended by the Director of Trade Union and Public Affairs and a member of the TUNEC. The eventual pay award of 3.6% was accepted by members in England, Wales and Northern Ireland following a consultative ballot.

Pay in Scotland was settled and agreed following a collective bargaining process in early 2025.

Additional

The TUNEC continues to oversee the work of the Trade Union as a democratically elected governing body representing the members. At the inaugural meeting of the current term of office the Chair and Vice-Chair were re-elected.

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.

We continue to hold a seat on the NHS Staff Council with the DTUPA representing the BDA in work on national terms and conditions of employment and pay. In the last 12 months this has included work on updating the National Terms and Conditions Handbook, industrial relations with the Department of Health and Social Care and implementation of agreements on non-pay issues as part of the previous pay deal in England.

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. The change in government in 2024 has necessitated a review of political engagement for trade unions with the NHS Social Partnership Forum. We have also been engaged with the TUC work on the new Employment Rights Bill.

A new National Employment Relations officer was appointed who also carries responsibility for EDI work and full-time National Employment Relations officer was appointed on a temporary contract to cover maternity leave.

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

ADVISOR'S REPORT (continued)
For the year ended 28 February 2025



Signed:

Name: ...Elizabeth Stockley.....

Date: ...11 / 09 / 2025.....

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

AUDIT REPORT For the year ended 28 February 2025

Opinion

We have audited the financial statements of British Dietetic Association's Trade Union for the year ended 28 February 2025 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 28 February 2025 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 28 February 2025

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 28 February 2025

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 28 February 2025

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 TC Group

Statutory Auditor



12 September 2025

Star House
Star Hill
Rochester
Kent
ME1 1UX

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 28 February 2025

	2025		2024	
	£	£	£	£
Income		365,125		286,860
Expenditure	365,125		286,860	
Surplus/(deficit) for the year		<u><u>-</u></u>		<u><u>-</u></u>

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

BALANCE SHEET
For the year ended 28 February 2025

		2025		2024	
		£	£	£	£
	Notes				
Debtors	2		367,564		367,857
Creditors	3	5,651		5,944	
Net Assets			<u><u>361,913</u></u>		<u><u>361,913</u></u>
 The funds of the Trade Union					
General fund			361,913		361,913
			<u><u>361,913</u></u>		<u><u>361,913</u></u>



Signed:

Name: ...Elizabeth Stockley.....

Date:11 / 09 / 2025.....

BRITISH DIETETIC ASSOCIATION (TRADE UNION)

ACCOUNTING POLICIES For the year ended 28 February 2025

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 28 February 2025

2. Debtors

	2025	2024
Prepayments	6,060	2,214
Sundry debtors	361,504	365,643
	<u>367,564</u>	<u>367,857</u>

3. Creditors

	2024	2024
Accruals	5,651	5,944
	<u>5,651</u>	<u>5,944</u>

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>Chloe Walshaw</i>
Name: Elizabeth Stockley	Name: Chloe Walshaw (Accountant)
Date: 11 September 2025	Date: 04 August 2025

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

S Meah

Name(s):

Sally Meah

Profession(s) or Calling(s):

FCCA

Address(es):

Star House

Star Hill

Rochester

Kent

Postcode

ME1 1UX

Date

12 September 2025

Contact name for inquiries and telephone number:

TC Group, 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.

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	<i>S Meah</i>
Name	Sally Meah
Address	Star House, Star Hill, Rochester, Kent, ME1 1UX
Date	12 September 2025
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:

Signature	
Name	
Office held	
Date	