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 2026
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: Email Address:	Liz Stockley l.stockley@bda.uk.com
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

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Return of Members

(see notes 9 to 10)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	**Totals**
	13,371	210	223	302	14,106
Total	13,371	210	223	302	A 14,106

Number of members at end of year contributing to the General Fund	14,106
Number of members included in totals box 'A' above for whom no home or authorised address is held:	53

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return (see note 11)

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 [X]

If yes, state the name of that other union:

b. A federation of trade unions? Yes [ ] No [X]

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 11)

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

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

General Fund

(see notes 12 to 17)

	£	£
Income		
From Members: Contributions and Subscriptions		473,712
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		473,712
Investment income (as at page 15)		
Other Income		
Income from Federations and other bodies (as at page 6)		
Income from any other sources (as at page 6)		
Total of other income (as at page 6)		
Total income		473,712
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 7)		
Administrative expenses (as at page 13)		
Federation and other bodies (specify)		
Administrative expenses		427,947
Affiliation Fees		45,765
Total expenditure Federation and other bodies		473,712
Taxation		
Total expenditure		473,712
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 18 and 19)

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 20 to 22)

			£
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 20 and 22)

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 20 and 22)

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 20 and 22)

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 20 and 22)

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 23 to 26) £ £

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 15)

Other income (specify)

Total other income as specified

Total income

Political expenditure

Non-political expenditure

Total expenditure

Surplus (deficit) for year

Amount of political fund at beginning of year

Amount of political fund at the end of year (as Balance Sheet)

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

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 27 and 28)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	321,768	321,768
Auditors' fees		
Legal and Professional fees		58,244
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1,896
Expenses of Executive Committee (Head Office)		42,561
Expenses of conferences		273
Other administrative expenses (specify)		
Subscriptions		759
Marketing		2,145
Honoraria		140
Bank Charges		160
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
	Total	427,947
Charged to:	General Fund (Page 3)	
	Total	

Analysis of officials' salaries and benefits

(see notes 29 to 39 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£

Analysis of investment income

(see notes 40and 41)

	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)	
Political Fund	
Total Investment Funds	

Balance sheet as at 28 February 2026

(see notes 42 to 46)

Previous Year		£	£
	Fixed Assets (at page 17)		
	Investments (as per analysis on page 18)		
	Quoted (Market value £ ( ))		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
6,060	Sundry debtors		5,699
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
361,504			368,754
367,564	**Total of other assets**		374,453
		Total assets	374,453
361,913	General fund (page 5)		361,913
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£5,651	Sundry Creditors		12,540

Fixed assets account

(see notes 47 to 51)

	Land and Buildings Freehold £	Land and Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
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 52 and 53)

		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		

Analysis of investment income (controlling interests)

(see notes 54 and 55)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	Yes	No X

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?	Yes	No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 56 to 64)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	473,712		473,712
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	473,712		473,712
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	473,712		473,712
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	374,453
	Total Assets	374,453
Liabilities	**Total Liabilities**	12,540
Net Assets (Total Assets less Total Liabilities)		361,913

Summary sheet

(see notes 56 to 67)

	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)		

Notes to the accounts

(see notes 65 and 66)

All notes to the accounts must be entered on or attached to this part of the return.

Attached

Accounting policies

(see note 67 - 68)

Signatures to the annual return

(see notes 69 - 70)

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

Secretary's Signature:	#VALUE!	Chairman's Signature:	Chloe Walshaw (Accounts Assistant)
			(or other official whose position should be stated)
Name:	Elizabeth Stockley	Name:	Chloe Walshaw
Date:	16 September 2026	Date:	13th October 2026

Checklist

(see note 71)

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 audtor'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	X	No	

Checklist for auditor's report

(see notes 72 to 77)

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:	SMe	
Name(s):	Sally Meal	
Profession(s) or Calling(s):	Statutory Auditor ACA	
Address(es):	TC Group, Star House,	
	Sterthill, Rochester, Kent	
Postcode	ME7 2UX	
Date	16.09.2026	
Contact name for inquiries and telephone number:	Sally Meal 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 79 - 85)

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

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 / No

2 In the opinion of the assurer has he/she obtained the inforamation 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	Sally Meal
Address	TC Group, Star House, Star Hill, Rochester Kent. ME1 1UX
Date	8 · 10 · 2026
Contact name and telephone number	Sally Meal 01634 826446

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	

British Dietetic Association (BDA) Trade Union

STATEMENT OF ACCOUNTS

For the year ended 28 February 2026

British Dietetic Association (BDA) Trade Union

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Chair's Foreword



It has been another significant year for TUNEC, one defined by reflection, progress and a shared commitment to strengthening the BDA Trade Union for the future.

Over the past year, we have taken time to step back and ask some fundamental questions about who we are as a trade union, what our members need from us, and how we ensure we are delivering real impact in their workplaces. Through open, constructive discussion, TUNEC has set clear priorities for the year ahead and agreed how we will measure our success against them.

At the heart of everything we do are our members. This year we have focused on improving how we support them — ensuring that when they need advice or representation, they receive it at the right time and from the right person. Alongside this, we have continued to invest in our representative community, recognising that empowered, connected reps, are key to delivering strong workplace advocacy across all four nations.

A major achievement has been progressing partnership working beyond our profession, including approval of a new agreement with UCU. This strengthens support for members working in academia and reflects our commitment to ensuring equitable representation for all.

We have also begun the important work of updating the BDA Trade Union Rule Book, ensuring that our governance framework remains fit for purpose, transparent and aligned with the evolving needs of our members.

I would like to thank all TUNEC members, BDA staff and, in particular, our representatives for their continued dedication and commitment. The strength of our trade union lies in our collective effort and shared values.

As we move into 2026, we do so with a renewed sense of direction, a clear workplan, and confidence in our ability to deliver meaningful change for our members.

Vicki Bennett
Chair, BDA Trade Union National Executive Committee

Key Achievements 2025–2026

This year TUNEC has moved from planning to delivering measurable impact for members:

Driving Strategic Focus and Direction

A key achievement this year has been TUNEC's focus on defining a clear, outcomes-driven direction for the BDA Trade Union.

At the December 2025 meeting, TUNEC undertook a strategic workshop to:

- Assess the current position of the Trade Union
- Identify priority areas for the 2026 workplan
- Define success measures and evaluation approaches
- Ensure alignment with BDA strategic priorities
- Agreed clear 2026 workplan priorities

Impact:
This has strengthened accountability and ensured TUNEC decisions are clearly linked to delivering tangible improvements for members.

Strengthening Governance and Accountability

TUNEC has continued to demonstrate strong governance throughout the year.

Key progress includes:

- Initiation of a full **Rule Book review**
- Strengthened oversight of governance processes, including conflicts of interest
- Continued structured committee processes and decision-making

Impact:
Ensures the Trade Union operates within a modern, transparent and robust governance framework,

Expanding and Strengthening Member Representation

A major milestone this year has been the development of stronger partnership arrangements.

Key achievement:

- Approval of the **UCU joint agreement**, improving support for members in academia
- Growth in the number of BDA workplace reps

Impact:

- Broadens representation for members in complex roles
- Strengthens partnership working
- Ensures equitable access to union support
- Enhanced support for members in academia
- Maintained BDA leadership on professional matters

Improving Member Support and Casework Systems

TUNEC has prioritised improving how members access support.

Developments include:

- Implementation of improved casework systems
- Greater focus on timely and appropriate allocation of support
- Embedded a 'right person, right time' approach, improving the timeliness and consistency of member support
- Representation agreement refreshed

Impact:

- More consistent, responsive service
- Increased confidence in BDA TU support

Investing in Representatives and Building Community

Supporting representatives has remained a core priority.

Key developments:

- Expanded rep networking across all four nations, strengthening peer support and consistency of representation.
- Continued focus and investment in training and development
- Planning for the annual Reps Conference

Impact:

- Stronger, regular peer support networks
- More confident and effective representation
- Improved consistency across regions

Organising, Campaigns and Communications

TUNEC has provided strategic oversight of key campaigning and engagement activities.

Focus areas include:

- Pay and workforce campaigns
- Communications strategy and TU visibility
- Member engagement through regular updates

Impact:

- Increased awareness of TU work
- Improved member engagement
- Stronger positioning on workforce issues
- Strengthened communications and engagement
- Increased visibility of trade union activity

External Influence and Trade Union Partnerships

TUNEC has engaged actively with the wider trade union movement.

Key engagement includes:

- Participation in TUC and STUC activity
- Contribution to wider policy and campaigning discussions

Impact:

- Strengthens BDA's influence at a national level
- Raised profile of dietetic workforce issues

Effective Committee Delivery

Attendance across TUNEC meetings has remained strong and consistent throughout the year, with full engagement from the Chair and core members, and sustained support from BDA staff. While some variability was seen in attendance towards the end of the year, overall participation reflects a stable and committed committee (Appendix 1)

TUNEC continues to operate through structured and effective processes:

- Regular meetings with comprehensive agendas
- Clear tracking of actions and follow-up
- Engagement across committee and staff

Impact:

- Strong governance and continuity
- Effective delivery against priorities

Looking Ahead to 2026/27

Key priorities include:

- Delivering the TUNEC 2026/27 workplan
- Completing the Rule Book review
- Continuing improvements to member support
- Expanding representative development
- Delivering the annual reps conference

Conclusion

Collectively, these developments ensure the BDA Trade Union is better positioned to deliver meaningful, measurable improvements for members across all four nations.

TUNEC has:

- Clarified its strategic role
- Strengthened governance
- Improved member support systems
- Invested in representatives
- Expanded its influence

These developments position the BDA Trade Union to deliver even greater impact for members in the years ahead.

Appendix 1

TUNEC Attendance Summary

Overall Attendance:

Date	Committee Present	BDA Staff Present	Apologies
2 June 2025	6	7	3
19 Sept 2025	7	6	3
5 Dec 2025	8	7	3
16 March 2026	7	4	6

Attendance elected/co-opted committee members:

Member	Jun 25	Sept 25	Dec 25	Mar 26
Vicki Bennett (Chair)	✓	✓	✓	✓
Karen Smith	✓	✓	✓	✓
Caroline Bovey*	—	✓	✓	✓
David Simms*	✓	✓	✓	✓
Katrina Evans	✗	✗	✓	✓
Martin Jones	✗	✓	✓	✗
Rachael Hawthorne	✓	✗	✓	✗
Hazel Cheung	✓	✓	✗	✓
Katherine Igidbashian	✓	✗	✓	✗
Dean Hargan*	—	✓	✗	✗

*co-opted members

AUDIT REPORT
For the year ended 28 February 2026

Opinion
We have audited the financial statements of British Dietetic Association's Trade Union for the year ended 28 February 2026 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 2026 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.

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.

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.

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

16.09.2026

Star House
Star Hill
Rochester
Kent
ME1 1UX

British Dietetic Association (BDA) Trade Union

INCOME AND EXPENDITURE ACCOUNT
For the year ended 28 February 2026

	2026		2025	
	£	£	£	£
Income		473,712		365,125
Expenditure	473,712		365,125	
Surplus/(deficit) for the year		-		-

British Dietetic Association (BDA) Trade Union

BALANCE SHEET
For the year ended 28 February 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Debtors	2		374,453		367,564
Creditors	3	12,540		5,651	
Net Assets			**361,913**		**361,913**
The funds of the Trade Union					
General fund			361,913		361,913
			361,913		**361,913**

Signed: .....

Name: Elizabeth Stockley .....

Date: 16 September 2026 .....

ACCOUNTING POLICIES
For the year ended 28 February 2026

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.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 28 February 2026

2. Debtors

	2026	2025
Prepayments	5,699	6,060
Sundry debtors	368,754	361,504
	374,453	367,564

Sundry debtors represent amounts recoverable from the British Dietetic Association in respect of expenditure incurred by the Trade Union and recharged under the funding arrangement

3. Creditors

	2026	2025
Accruals	12,540	5,651
	12,540	5,651