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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	The British Association of Dental Nurses		
Year ended:	31 st December 2012		
List no:	585T		
Head or Main Office:	Room 200 Hillhouse Industrial Estate Thornton Lancashire FY5 4QD		
Website address (if available)	www.badn.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	Ms P Swain		
Telephone Number:	01253 338365		
Contact name for queries regarding	As above		
Telephone Number:	As above		
E-mail:	admin@badn.org.uk		

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

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
MALE	41	3	0	0	44
FEMALE	4574	43	2	44	4663
TOTAL	4615	46	2	44	4707

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

0
4707

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
PRESIDENT-ELECT	-	FIONA ELWOOD	NOV 12
IMM PAST PRESIDENT	SUE BRUCKEL	-	NOV 12
NORTHERN RC	LEIGH MORRISON	-	NOV 12
NORTH EAST RC	AMANDA BYERS	-	NOV 12
SOUTH CENTRAL RC	-	MARZEL COEY	NOV 12
WANDSWOSE RC	LUCY BORTHWICK	-	SL

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:

BADN OFFICERS as at 31 December 2012

President	Nicola Docherty	
President-elect	Fiona Ellwood	
Finance Officer	Joan Hatchard	
Northern Region Coordinator		Vacant
North West Region Coordinator		Donna Hough
North East Region Coordinator		Vacant
Wales Region Coordinator		Elaine Simmons
West Midlands Region Coordinator		Rhiannon Pounds
East Midlands Region Coordinator		Fiona Ellwood
South West Region Coordinator		Vacant
South Central Region Coordinator		Hazel Coey
London & South East Region Coordinator		Vacant

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		194,580
From Members: Other income from members (specify)		
 Total other income from members		194,580
Total of all income from members		194,580
Investment income (as at page 12)		1,272
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	13,180	
Total of other income (as at page 4)		13,180
		TOTAL INCOME
		209,032
EXPENDITURE		
Benefits to members (as at page 5)		35,259
Administrative expenses (as at page 10)		194,876
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		230,135
Taxation		398
		TOTAL EXPENDITURE
		230,533
	Surplus (deficit) for year	(21,501)
	Amount of general fund at beginning of year	296,689
	Amount of general fund at end of year	275,188

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		
Other income		
Conferences	6,725	
Journal	1,440	
Association merchandise	331	
Advertising	2,070	
MBNA credit card	425	
Misc income & donations	2,189	
TOTAL OTHER INCOME		13,180
TOTAL OF ALL OTHER INCOME		13,180

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	35,259
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Conferences	6,888		
Journal	12,901		
Training Costs	2,195	Salary Costs	
Showcase	2,095		
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Legal advice line	11,180		
Other Cash Payments			
carried forward	35,259	Total (should agree with figure in General Fund)	35,259

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 4		Fund Account	
		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 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 therefore 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 fund		
		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 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		121,961
Salaries and Wages included in above	£115,688	
Auditors' fees		3,240
Legal and Professional fees		1,613
Occupancy costs		15,001
Stationery, printing, postage, telephone, etc.		19,592
Expenses of Executive Committee (Head Office)		12,670
Expenses of conferences		
Other administrative expenses (specify)		
Insurance and bank charges		9,758
Merchandise and miscellaneous		2,898
Advertising		1,922
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		6,221
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		194,876
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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			1,272
Other investment income (specify)			
		Total investment income	1,272
		Credited to:	
		General Fund (Page 3)	1,272
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	1,272

BALANCE SHEET as at 31/12/2012

(see notes 47 to 50)

Previous Year		£	£
13,317	Fixed Assets (at page 14)	9,521	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
35,774	Unquoted	36,687	
	Total Investments		46,208
	Other Assets		
	Loans to other trade unions		
5,962	Sundry debtors	5,668	
273,430	Cash at bank and in hand	236,702	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
279,392	Total of other assets		242,370
328,483	TOTAL ASSETS		288,578
296,689	Fund (Account)		275,189
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
246	Tax payable		144
1,882	Sundry creditors		1,508
29,666	Accrued expenses		11,737
	Provisions		
	Other liabilities		
31,794	TOTAL LIABILITIES		13,389
328,483	TOTAL ASSETS		288,578

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			26,780			26,780
Additions			2,424			2,424
Disposals						
Revaluation/Transfer s						
At end of year			29,204			29,204
Accumulated Depreciation						
At start of year			21,598			21,598
Charges for year			4,999			4,999
Disposals						
Revaluation/Transfer s						
At end of year			26,597			26,597
Net book value at end of year						
			2,607			2,607
Net book value at end of previous year						
			5,182			5,182

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

	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	36,687	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	36,687	
Market Value of Unquoted Investments	37,920	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	194,580		194,580
From Investments	1,272		1,272
Other Income (including increases by revaluation of assets)	13,180		13,180
Total Income	209,032		209,032
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	230,533		230,533
Funds at beginning of year (including reserves)	296,689		296,689
Funds at end of year (including reserves)	275,189		275,189
ASSETS			
Fixed Assets			9,521
Investment Assets			36,687
Other Assets			242,370
		Total Assets	288,578
LIABILITIES		Total Liabilities	13,389
NET ASSETS (Total Assets less Total Liabilities)			275,189

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

PLEASE SEE ATTACHED COPY OF ACCOUNTS FOR FULL NOTES

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p><i>CHIEF EXECUTIVE'S</i> Secretary's Signature: <u><i>Janet Swain</i></u> Name: <u>Janet Swain</u> Date: <u>3/6/13</u></p>	<p><i>PRESIDENT'S</i> Chairman's Signature: <u><i>Nicola Docherty</i></u> (or other official whose position should be stated) Name: <u>Nicola Docherty</u> Date: <u>3/5/13</u></p>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. 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 rule 83)

YES/NO

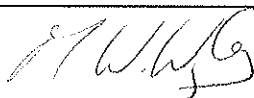
If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

PLEASE SEE ATTACHED ACCOUNTS

Signature(s) of auditor or auditors:



Name(s):

Jones Harris Limited

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

17 St Peters Place
Fleetwood
Lancashire
FY7 6EB

Date:

Contact name and telephone number:

M Wigley 01253 874255

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

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012
FOR
THE BRITISH ASSOCIATION OF DENTAL NURSES



Jones Harris Limited
Chartered Accountants
Statutory Auditor
17 St Peter's Place
Fleetwood
FY7 6EB

THE BRITISH ASSOCIATION OF DENTAL NURSES

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for the year ended 31 December 2012**

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THE BRITISH ASSOCIATION OF DENTAL NURSES

**ASSOCIATION INFORMATION
for the year ended 31 December 2012**

PRESIDENT:	Nicola Docherty
CHIEF EXECUTIVE:	Pamela Swain FIAM
FINANCE OFFICER:	Joan Hatchard
REGISTERED OFFICE:	Hillhouse International Business Centre Fleetwood Road North Thornton Cleveleys Lancashire FY5 4QD
AUDITORS:	Jones Harris Limited Chartered Accountants Statutory Auditor 17 St Peter's Place Fleetwood FY7 6EB
BANKERS:	Royal Bank of Scotland PLC 80 Lord Street Fleetwood Lancashire FY7 6JZ

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

We have audited the accounts of The British Association of Dental Nurses for the year ended 31 December 2012 on pages three to ten. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Finance Committee and auditors

As explained more fully in the Statement of Finance Committee Members' Responsibilities set out on page eight, the Finance Committee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Finance Committee; and the overall presentation of the accounts.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the Association's affairs as at 31 December 2012 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 requires us to report to you if, in our opinion:

- Proper books of account have not been kept by the Association in accordance with the requirements of the legislation; or
- A satisfactory system of control over transactions has not been maintained by the Association in accordance with the requirements of the legislation; or
- The revenue account to which our report relates, and the balance sheet are not in agreement with the books of account of the Association; or
- We have not received all the information and explanations we require for our audit.

Martin Wigley MSc ACA ATII (Senior Statutory Auditor)
for and on behalf of Jones Harris Limited
Chartered Accountants
Statutory Auditor
17 St Peter's Place
Fleetwood
FY7 6EB

Date:

THE BRITISH ASSOCIATION OF DENTAL NURSES

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2012

	Notes	2012 £	2011 £
INCOME		207,760	215,663
Benefits to members		<u>35,259</u>	<u>35,139</u>
SURPLUS OF INCOME OVER BENEFITS TO MEMBERS		172,501	180,524
Administrative expenses		<u>194,876</u>	<u>205,927</u>
OPERATING DEFICIT		(22,375)	(25,403)
Interest receivable and similar income		<u>1,272</u>	<u>1,543</u>
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION		(21,103)	(23,860)
Tax on deficit on ordinary activities	3	<u>398</u>	<u>246</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(21,501)</u>	<u>(24,106)</u>

The notes form part of these accounts

THE BRITISH ASSOCIATION OF DENTAL NURSES

BALANCE SHEET
31 December 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Intangible assets	4		6,914		8,136
Tangible assets	5		2,607		5,182
Investments	6		<u>36,687</u>		<u>35,774</u>
			46,208		49,092
CURRENT ASSETS					
Stocks		1,020		961	
Debtors	7	4,648		5,001	
Cash at bank and in hand	8	<u>236,702</u>		<u>273,430</u>	
		242,370		279,392	
CREDITORS					
Amounts falling due within one year	9	<u>13,389</u>		<u>31,794</u>	
NET CURRENT ASSETS			<u>228,981</u>		<u>247,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>275,189</u>		<u>296,690</u>
RESERVES					
General reserve	10		<u>275,189</u>		<u>296,690</u>
			<u>275,189</u>		<u>296,690</u>

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Finance Committee on and were signed on its behalf by:

.....
Joan Hatchard LCGI
Finance Officer

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS
for the year ended 31 December 2012

1. ACCOUNTING POLICIES

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Income and expenditure

Subscription income is recognised when it is received. All other income and expenditure is recognised as it is earned or incurred, not as it is received or paid.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Intangible fixed assets

Trademarks are stated at cost initially and then amortised over their economic lives of 20 years.

Expenditure on the website is recorded at cost initially and then amortised over its economic life of 5 years.

Investments

Investments are stated at cost.

2. OFFICERS' EMOLUMENTS

	2012	2011
	£	£
Officers' remuneration and other benefits etc	<u>47,844</u>	<u>47,436</u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2012

3. TAXATION

Analysis of the tax charge

The tax charge for the year was as follows:

	2012 £	2011 £
Current tax:		
UK corporation tax	<u>398</u>	<u>246</u>
Tax	<u><u>398</u></u>	<u><u>246</u></u>

4. INTANGIBLE FIXED ASSETS

	Trademarks £	Website £	Totals £
COST			
At 1 January 2012 and 31 December 2012	<u>6,382</u>	<u>4,517</u>	<u>10,899</u>
AMORTISATION			
At 1 January 2012	1,860	903	2,763
Amortisation for year	<u>319</u>	<u>903</u>	<u>1,222</u>
At 31 December 2012	<u>2,179</u>	<u>1,806</u>	<u>3,985</u>
NET BOOK VALUE			
At 31 December 2012	<u><u>4,203</u></u>	<u><u>2,711</u></u>	<u><u>6,914</u></u>
At 31 December 2011	<u><u>4,522</u></u>	<u><u>3,614</u></u>	<u><u>8,136</u></u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2012	7,483	19,297	26,780
Additions	<u>-</u>	<u>2,424</u>	<u>2,424</u>
At 31 December 2012	<u>7,483</u>	<u>21,721</u>	<u>29,204</u>
DEPRECIATION			
At 1 January 2012	5,107	16,491	21,598
Charge for year	<u>869</u>	<u>4,130</u>	<u>4,999</u>
At 31 December 2012	<u>5,976</u>	<u>20,621</u>	<u>26,597</u>
NET BOOK VALUE			
At 31 December 2012	<u><u>1,507</u></u>	<u><u>1,100</u></u>	<u><u>2,607</u></u>
At 31 December 2011	<u><u>2,376</u></u>	<u><u>2,806</u></u>	<u><u>5,182</u></u>

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2012

6. **FIXED ASSET INVESTMENTS**

	Unlisted investments £
COST	
At 1 January 2012	35,774
Additions	<u>913</u>
At 31 December 2012	<u>36,687</u>
NET BOOK VALUE	
At 31 December 2012	<u>36,687</u>
At 31 December 2011	<u>35,774</u>

Market value of listed investments at 31 December 2012 - £37,921 (2011 - £33,413).

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2012 £	2011 £
Other debtors	1,150	1,790
Prepayments	<u>3,498</u>	<u>3,211</u>
	<u>4,648</u>	<u>5,001</u>

8. **CASH AT BANK AND IN HAND**

	2012 £	2011 £
Branch funds	8,919	8,915
Scottish Widows Treasury Tracker	32,512	32,512
Current account	6,734	10,621
Reserve account	174,909	195,557
Insurance account	13,145	25,634
Cash in hand	<u>483</u>	<u>191</u>
	<u>236,702</u>	<u>273,430</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2012 £	2011 £
Trade creditors	1,508	1,882
Tax	144	246
Accruals and deferred income	<u>11,737</u>	<u>29,666</u>
	<u>13,389</u>	<u>31,794</u>

Included in accrued expenses are monies held in a separate bank account payable in respect of PPI insurance on behalf of the association members totalling £8,497 (2011 - £25,634).

THE BRITISH ASSOCIATION OF DENTAL NURSES

NOTES TO THE ACCOUNTS - continued
for the year ended 31 December 2012

10. RESERVES

	General reserve £
At 1 January 2012	296,690
Deficit for the year	<u>(21,501)</u>
At 31 December 2012	<u>275,189</u>

11. STATEMENT OF FINANCE COMMITTEE MEMBERS' RESPONSIBILITIES

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

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

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

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

THE BRITISH ASSOCIATION OF DENTAL NURSES
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2012

	2012		2011	
	£	£	£	£
Income				
Members subscriptions	194,580		204,814	
Conferences	6,725		4,601	
Journal	1,440		2,250	
Association merchandise	331		141	
Advertising	2,070		1,690	
MBNA credit card	425		523	
Miscellaneous income	<u>2,189</u>		<u>1,644</u>	
		207,760		215,663
Benefits to members				
Conferences	6,888		6,845	
Journal	12,901		12,702	
Showcase	2,095		4,136	
Legal advice line	11,180		10,248	
Training costs	<u>2,195</u>		<u>1,208</u>	
		<u>35,259</u>		<u>35,139</u>
Surplus of income over benefits to members		172,501		180,524
Other income				
Interest received		<u>1,272</u>		<u>1,543</u>
		173,773		182,067
Expenditure				
Office accommodation	9,904		10,239	
Insurance	5,644		5,046	
Officers' salaries	45,000		44,610	
Officers' pension contributions	1,431		1,431	
Wages	70,688		67,101	
Staff medical insurance	4,842		5,920	
Telephone	2,632		3,400	
Post and stationery	16,960		26,517	
Advertising	1,922		1,179	
Travelling	10,336		10,191	
Council expenses	2,334		2,444	
Equipment maintenance	5,097		9,347	
Badges & Association merchandise	2,173		1,338	
Sundry expenses	725		2,246	
Legal & professional fees	1,613		1,852	
Auditors' remuneration	<u>3,240</u>		<u>2,180</u>	
		<u>184,541</u>		<u>195,041</u>
		(10,768)		(12,974)
Finance costs				
Credit card and bank charges		<u>4,114</u>		<u>4,081</u>
Carried forward		(14,882)		(17,055)

THE BRITISH ASSOCIATION OF DENTAL NURSES

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2012

	2012		2011	
	£	£	£	£
Brought forward		(14,882)		(17,055)
Depreciation				
Trademark amortisation	319		319	
Website amortisation	903		903	
Fixtures and fittings	869		869	
Computer equipment	<u>4,130</u>		<u>4,714</u>	
		<u>6,221</u>		<u>6,805</u>
NET DEFICIT		<u>(21,103)</u>		<u>(23,860)</u>