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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:

Website address (if available)

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)
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General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

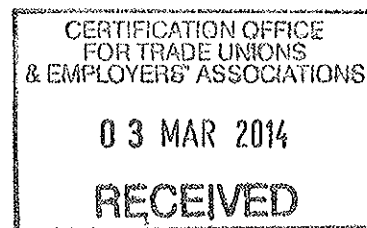
E-mail:

**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  
22<sup>nd</sup> 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	9,986	338		131	<b>10,455</b>
FEMALE	7,575	367		107	<b>8,049</b>
TOTAL	17,561	705		238	A <b>18,504</b>

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

0
<b>18,504</b>

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
<b>The list of directors are included in the Annual Accounts (note 6), a copy is enclosed separately.</b>			

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		8,464,362
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		8,464,362
<b>Total of all income from members</b>		8,464,362
<b>Investment income (as at page 12)</b>		38,797
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	6,657,195	
<b>Total of other income (as at page 4)</b>		6,657,195
		<b>TOTAL INCOME</b>
		15,160,354
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		10,582,713
<b>Administrative expenses (as at page 10)</b>		5,901,973
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		16,484,686
<b>Taxation</b>		0.00
		<b>TOTAL EXPENDITURE</b>
		16,484,686
		Surplus (deficit) for year
		(1,324,332)
		Actuarial profit/(loss) on pension scheme
		(945,000)
		Amount of general fund at beginning of year
		1,387,301
		Amount of general fund at end of year
		(882,031)

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Commercial Activity	6,396,760	
Branch External Fundraising	260,435	
<b>TOTAL OTHER INCOME</b>		6,657,195
<b>TOTAL OF ALL OTHER INCOME</b>		<b>6,657,195</b>

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	138,594	<b>brought forward</b>	2,831,538
		Education and Training services	591,567
Representation – Non Employment Related Issues	45,155	Negotiated Discount Services	
Communications	2,647,789	Salary Costs	5,547,894
Advisory Services		Other Benefits and Grants (specify)	
		Donation to BDA Trust Fund	616,168
Dispute Benefits		Grants to Branches & Sections	495,818
		Autonomous Committees	226,080
		Other	273,648
Other Cash Payments			
<b>carried forward</b>	<b>2,831,538</b>	<b>Total (should agree with figure in General Fund)</b>	<b>10,582,713</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	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		
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		2,098,365
Salaries and Wages included in above	£1,565,348	
Auditors' fees		15,613
Legal and Professional fees		93,018
Occupancy costs		777,655
Stationery, printing, postage, telephone, etc.		221,590
Expenses of Executive Committee (Head Office)		491,363
Expenses of conferences		954,025
Other administrative expenses (specify)		
IT Costs		451,439
Irrecoverable VAT		228,444
Bank Charges		53,719
General Expenses		18,826
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		26,753
Other Loans		
Depreciation		268,163
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
FRS 17 Pensions Adjustment		203,000
<b>Total</b>		<b>5,901,973</b>
Charged to:		
General Fund (Page 3)		5,901,973
Fund (Account )		
Fund (Account )		
<b>Total</b>		<b>5,901,973</b>

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions s £	Other Benefits		
				Description	Value £	
Martin Fallowfield (General Secretary)	75,000	8,526				83,526
Michael Armstrong (NED)	15,000	936				15,936
Paul Blaylock (NED)	15,000	936				15,936
Victor Chan (NED)	15,000	936				15,936
Edward Crouch (NED)	15,000	936				15,936
Philip Henderson (NED)	15,000	936				15,936
Judith Husband (NED)	25,000	2,201				27,201
Stuart Johnston (NED)	15,000	936				15,936
Nigel Jones (NED)	15,000	936				15,936
Robert Kinloch (NED)	50,000	5,364				55,364
Rasikkumar Ladwa (NED)	15,000	936				15,936
Alison Lockyer (NED)	15,000	936				15,936
Susan Sanderson (NED)	15,000	936				15,936
Stephen Shimberg (NED)	15,000	936				15,936
Graham Stokes (NED)	15,000	936				15,936

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		8,500
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		30,297
Other investment income (specify)		
<b>Total investment income</b>		<b>38,797</b>
Credited to:		
	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Political Fund	
<b>Total Investment Income</b>		<b>38,797</b>

# BALANCE SHEET as at 30<sup>th</sup> September 2013

(see notes 47 to 50)

Previous Year		£	£
3,975,889	<b>Fixed Assets</b> (at page 14)		4,078,220
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
3,975,889	<b>Total Investments</b>		4,078,220
	<b>Other Assets</b>		
	Loans to other trade unions		
891,289	Sundry debtors	1,049,695	
2,289,237	Cash at bank and in hand	3,054,940	
	Income tax to be recovered		
59,500	Stocks of goods	66,414	
	Others (specify)		
<b>3,240,026</b>	<b>Total of other assets</b>		<b>4,171,049</b>
<b>7,215,915</b>	<b>TOTAL ASSETS</b>		<b>8,249,269</b>
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
1,774,041	Loans: Other		1,638,486 ✓
2,233,200	Pension Scheme (FRS 17)		3,040,400 ✓
195,292	Tax payable		194,393 ✓
355,542	Sundry creditors		369,874 ✓
711,170	Accrued expenses		682,914 ✓
192,762	Subscriptions paid in advance		2,876,923 ✓
366,607	Other liabilities		328,310 ✓
<b>5,828,614</b>	<b>TOTAL LIABILITIES</b>		<b>9,131,300</b>
<b>1,387,301</b>	<b>NET ASSETS</b>		<b>(882,031)</b>

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipmen t £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold    £    £				
<b>Cost or Valuation</b>						
At start of year		4,551,607	1,448,986			6,000,593
Additions			370,494			370,494
Disposals			-1,290			-1,290
Revaluation/Transfers						
At end of year		4,551,607	1,818,190			6,369,797
<b>Accumulated Depreciation</b>						
At start of year		1,101,871	922,833			2,024,704
Charges for year		91,032	177,131			268,163
Disposals			-1,290			-1,290
Revaluation/Transfers						
At end of year		1,192,903	1,098,674			2,291,577
<b>Net book value at end of year</b>		3,358,704	719,516			4,078,220
<b>Net book value at end of previous year</b>		3,449,736	526,153			3,975,889

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input 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 £
<b>INCOME</b>			
From Members	8,464,362		8,464,362
From Investments	38,797		38,797
Other Income (including increases by revaluation of assets)	6,657,195		6,657,195
<b>Total Income</b>	15,160,354		15,160,354
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	17,429,686		17,429,686
<b>Funds at beginning of year</b> (including reserves)	1,387,301		1,387,301
<b>Funds at end of year</b> (including reserves)	(882,031)		(882,031)
<b>ASSETS</b>			
Fixed Assets			4,078,220
Investment Assets			0
Other Assets			4,171,049
		<b>Total Assets</b>	8,249,269
<b>LIABILITIES</b>		<b>Total Liabilities</b>	9,131,300
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(882,031)

# 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.**

The notes to the accounts are included in the Annual Accounts, a copy which is enclosed separately.

# ACCOUNTING POLICIES


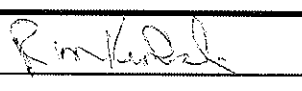
(see notes 74 and 75)

The accounting policies are included in the Annual Accounts, a copy is enclosed separately.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u>	Signature: <u></u>
Name: Martin Fallowfield (Chair of PEC)	Name: Robert Kinloch (Deputy Chair, PEC)
Date: <u>20/02/14</u>	Date: <u>20/02/14</u>

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? Found in the annual accounts (enclosed)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? Found in the annual accounts (enclosed)	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 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 type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: ) Found in the annual accounts (enclosed) and printed in the BDJ (publication) sent to all members. (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input 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)

## To the members of British Dental Association

We have audited the Annual Return (AR21), which includes annexed audited financial statements of the British Dental Association for the year ended 30 September 2013, excluding page 11, which has been prepared under the accounting policies set out within the financial statements. The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association's members, as a body, in accordance with 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 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 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 directors and auditors*

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the AR21 and for being satisfied that they give a true and fair view. Our responsibility is to audit the AR21 and the annexed financial statements 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.

We report to you our opinion as to whether the AR21 gives a true and fair view and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, if the Association has not established and maintained a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances, if we have not received proper returns, adequate for our audit, from branches not visited by us and if the balance sheet and income and expenditure account are not in agreement with the accounting records and returns.

### *Scope of the audit of the AR21*

An audit involves obtaining evidence about the amounts and disclosures in the AR21 sufficient to give reasonable assurance that the AR21 is free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies within the annexed financial statements are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the AR21.

### *Opinion on the AR21*

In our opinion the AR21:

- gives a true and fair view of the state of the Association's affairs as at 30 September 2013 and of its deficit for the year then ended; and
- has been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and the Trade Union and Labour Relations (Consolidation) Act 1992.

BDO Ltd

BDO LLP, statutory auditor  
Gatwick  
United Kingdom

Date 26 July 2014

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Signature(s) of auditor or auditors:	BDO Ltd	
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Accountant	
Address(es):	2 City Place Gatwick	
Date:	26/2/14	
Contact name and telephone number:		

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