

Statement to Members for the Financial Year 2005

Table 1 - Income and Expenditure

Total income	£226,462
(of which membership)	£146,734
Total Expenditure	£235,989

Table 2 - Salary Paid and other Benefits Provided to

Members of the Executive	£8,847
Chief Executive Officer	£56,399
Past Secretary/CEO Amolak Singh (adjustment)	£(7,294)

The DPA does not have a political fund.

Independent Auditor's Report

We have audited the financial statements of the Dental Practitioners' Association for the year ended 31 December 2005 which comprise the income and expenditure account, the balance sheet and related notes. These financial statements have been prepared in accordance with Financial Reporting Standard for Smaller Entities (effective January 2005), under the historical cost convention and the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities.

This report is made solely to the Association's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (c.52). 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 the Council Members and Auditors

As described in the Statement of Council Member's Responsibilities, the Association's Council Members are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) as applicable to smaller entities. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK & Ireland). We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (c.52). We also report to you if, in our opinion, the Report of the Council Members 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 or if a satisfactory system of internal control has not been established and maintained.

We read the Report of the Council Members and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK & Ireland). An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Council Members in the preparation of the financial statements, and of

whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of Auditing Practices Board ("APB") Ethical Standards including APB Ethical Standard - Provisions Available for Smaller Entities, in the circumstances set out in note 7 to the financial statements.

Opinion

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice (as applicable to smaller entities) of the state of the Association's affairs as at 31 December 2005 and of the income and expenditure of the Association for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (c.52).

Harris & Co
Registered Auditors
Marland House
13 Huddersfield Road
Barnsley S70 2LW

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

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