
BRITISH DIETETIC ASSOCIATION
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

BRITISH DIETETIC ASSOCIATION
(A company limited by guarantee)

COMPANY INFORMATION

Honorary Chairman S O'Shea (appointed 12 June 2017)
F McCullough (resigned 12 June 2017)

Honorary Treasurer P Mulholland

Registered number 00435492

Registered office 5th Floor, Charles House
148/149 Great Charles Street
Birmingham
B3 3HT

ACCOUNTANTS Crossley Financial Accounting Limited
Chartered Accountants & Statutory Auditors
Star House
Star Hill
Rochester
Kent
ME1 1UX

Chief Executive A D Burman

General Secretary (Trade Union) A D Burman

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BRITISH DIETETIC ASSOCIATION
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DIRECTORS' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2018

The directors present their report and the financial statements for the year ended 28 February 2018.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

Council Directors

C Cashin (appointed 12.06.2017)	F Moor
P Mulholland	S O'Shea (appointed 12.06.2017)
K Hall	L Mowatt
S Grayston	D Mellor (appointed 15.07.2017)
C Holmes	J Thompson
S Porter (end of term 12.06.2017)	A Holdoway (resigned 18.01.2017)
C Collins (resigned 18.04.2017)	C Bovey
J McBratney (end of term 12.06.2017)	A Squire (end of term 12.06.2017)
K Durrens (resigned 07.06.2017)	F McCullough (end of term 12.06.2017)

Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2018

Auditor

Under section 487(2) of the Companies Act 2006, Crossley Financial Accounting Limited will be deemed to have been reappointed as auditor 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on

and signed on its behalf.

S O'Shea
Honorary Chairman

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH DIETETIC ASSOCIATION

Opinion

We have audited the financial statements of British Dietetic Association (the 'Company') for the year ended 28 February 2018, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes, including a summary of 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 Company's affairs as at 28 February 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH DIETETIC ASSOCIATION
(CONTINUED)

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 1, the directors 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 directors 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 directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH DIETETIC ASSOCIATION
(CONTINUED)

Auditors' 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.

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 Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company'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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Trevor Rose, CTA, FCA (Senior statutory auditor)

for and on behalf of

Crossley Financial Accounting Limited

Chartered Accountants
Statutory Auditors

Star House
Star Hill
Rochester
Kent
ME1 1UX
Date:

BRITISH DIETETIC ASSOCIATION
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 28 FEBRUARY 2018

	Note	2018 £	2017 £
Turnover		3,294,049	3,195,463
Gross profit		3,294,049	3,195,463
Administrative expenses		(3,158,607)	(2,930,359)
Operating profit		135,442	265,104
Interest receivable and similar income	5	2	8,141
Profit before tax		135,444	273,245
Profit for the financial year		135,444	273,245

There were no recognised gains and losses for 2018 or 2017 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2018 (2017:£NIL).

The notes on pages 11 to 19 form part of these financial statements.

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REGISTERED NUMBER: 00435492

STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2018

	Note	2018 £	2017 £
Fixed assets			
Intangible assets		7,820	6,426
Tangible assets	8	51,329	50,375
Investments	9	472,477	448,188
		<u>531,626</u>	<u>504,989</u>
Current assets			
Debtors: amounts falling due within one year	10	2,402,140	2,278,041
Cash at bank and in hand	11	896,990	771,435
		<u>3,299,130</u>	<u>3,049,476</u>
Creditors: amounts falling due within one year	12	(2,457,037)	(2,340,479)
Net current assets		<u>842,093</u>	<u>708,997</u>
Total assets less current liabilities		<u>1,373,719</u>	<u>1,213,986</u>
Net assets		<u>1,373,719</u>	<u>1,213,986</u>
Capital and reserves			
Non Distributable Reserve		147,479	123,190
Profit and loss account		1,226,240	1,090,796
		<u>1,373,719</u>	<u>1,213,986</u>

BRITISH DIETETIC ASSOCIATION
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REGISTERED NUMBER: 00435492

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 28 FEBRUARY 2018

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

S O'Shea
Honorary Chairman

P Mulholland
Honorary Treasurer

The notes on pages 11 to 19 form part of these financial statements.

BRITISH DIETETIC ASSOCIATION
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**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 28 FEBRUARY 2018**

	Non distributable reserve £	Profit and loss account £	Total equity £
At 1 March 2017	123,190	1,090,796	1,213,986
Comprehensive income for the year			
Profit for the year	-	135,444	135,444
Fair value adjustment of investments	24,289	-	24,289
Other comprehensive income for the year	24,289	-	24,289
Total comprehensive income for the year	24,289	135,444	159,733
At 28 February 2018	147,479	1,226,240	1,373,719

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 28 FEBRUARY 2017

	Non distributable reserve £	Profit and loss account £	Total equity £
At 1 March 2016	75,016	817,551	892,567
Comprehensive income for the year			
Profit for the year	-	273,245	273,245
Fair value adjustment of investments	48,174	-	48,174
Other comprehensive income for the year	48,174	-	48,174
Total comprehensive income for the year	48,174	273,245	321,419
At 28 February 2017	123,190	1,090,796	1,213,986

The notes on pages 11 to 19 form part of these financial statements.

BRITISH DIETETIC ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

1. General information

British Dietetic Association is a company limited by guarantee, domiciled in England and Wales. The registered office is 5th Floor, Charles House, 148/149 Great Charles Street, Birmingham, B3 3HT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

2. Accounting policies (continued)

2.3 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Trademarks	-	25% Reducing balance
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2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using both the straight-line method and reducing balance method.

Depreciation is provided on the following basis:

Leasehold Improvements	- 33.33% straight line
Computer equipment	- 20%/33.33%/ 7 years straight line
Office equipment	- 25% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

2. Accounting policies (continued)

2.5 Impairment of fixed assets and goodwill

Assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets that have been previously impaired are reviewed at each reporting date to assess whether there is any indication that the impairment losses recognised in prior periods may no longer exist or may have decreased.

2.6 Valuation of investments

Investments in listed company shares are remeasured to market value at each Statement of financial position date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.7 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

2. Accounting policies (continued)

2.7 Financial instruments (continued)

position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of comprehensive income on a straight line basis over the lease term.

2.9 Administration of partner schemes

Income and costs incurred in respect of the administration of consortium's and organisations in which the company is a partner organisation are offset to show a nil effect to the profit and loss account to reflect that the income and costs are not those of this company.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. Auditor's remuneration

	2018	<i>2017</i>
	£	£
Fees payable to the Company's auditor and its associates for the audit of the Company's annual financial statements	6,945	<i>6,950</i>

4. Employees

The average monthly number of employees, including directors, during the year was 32 (*2017 - 32*).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

5. Interest receivable

	2018	<i>2017</i>
	£	£
Other interest receivable	2	<i>8,141</i>
	<hr/> 2 <hr/>	<hr/> <i>8,141</i> <hr/>

6. Taxation

Factors affecting tax charge for the year

The company has losses brought forward that have affected the tax charge for the year.

Factors that may affect future tax charges

The company has tax losses carried forward which may affect future tax charges.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

7. Intangible assets

	Trademarks £	Computer software £	Total £
Cost			
At 1 March 2017	12,902	-	12,902
Additions	17,180	3,000	20,180
At 28 February 2018	<u>30,082</u>	<u>3,000</u>	<u>33,082</u>
Amortisation			
At 1 March 2017	6,476	-	6,476
Charge for the year	1,607	-	1,607
Impairment charge	17,179	-	17,179
At 28 February 2018	<u>25,262</u>	<u>-</u>	<u>25,262</u>
Net book value			
At 28 February 2018	<u>4,820</u>	<u>3,000</u>	<u>7,820</u>
At 28 February 2017	<u>6,426</u>	<u>-</u>	<u>6,426</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

8. TANGIBLE FIXED ASSETS

	L/Term Leasehold Property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 March 2017	10,729	24,548	473,603	508,880
Additions	-	399	33,732	34,131
Disposals	-	-	(5,114)	(5,114)
At 28 February 2018	10,729	24,947	502,221	537,897
Depreciation				
At 1 March 2017	8,642	12,098	437,765	458,505
Charge for the year on owned assets	2,087	3,151	23,392	28,630
Disposals	-	-	(563)	(563)
At 28 February 2018	10,729	15,249	460,594	486,572
Net book value				
At 28 February 2018	-	9,698	41,627	51,325
At 28 February 2017	2,087	12,450	35,838	50,375

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 March 2017	448,188
Revaluations	24,289
	<u>472,477</u>
At 28 February 2018	<u>472,477</u>
 Net book value	
At 28 February 2018	<u>472,477</u>
 <i>At 28 February 2017</i>	<u>448,188</u>

10. Debtors

	2018 £	<i>2017 £</i>
Trade debtors	2,119,249	2,043,041
Other debtors	70,006	55,917
Prepayments and accrued income	212,885	179,083
	<u>2,402,140</u>	<u>2,278,041</u>

Trade debtors in the sum of £1,981,956 (2017 - £1,975,970) which relates to membership income due for 2018/19 has been deferred and is included within deferred income.

11. Cash and cash equivalents

	2018 £	<i>2017 £</i>
Cash at bank and in hand	896,995	771,438
	<u>896,995</u>	<u>771,438</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

12. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	69,340	25,715
Other taxation and social security	27,134	26,229
Other creditors	43,683	28,533
Accruals and deferred income	2,316,880	2,260,002
	<u>2,457,037</u>	<u>2,340,479</u>

Accruals and deferred income include deferred income of £2,079,421 (2017 - £2,065,518) which relates to membership income due for 2018/19.

13. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

14. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £114,691 (2017 - £110,351). Contributions totalling £12,930 (2017 - £12,933) were payable to the fund at the balance sheet date.

15. Commitments under operating leases

At 28 February 2018 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2018 £	2017 £
Not later than 1 year	79,791	79,791
Later than 1 year and not later than 5 years	226,074	305,865
	<u>305,865</u>	<u>385,656</u>

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**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2018**

	Note	2018 £	2017 £
Turnover		3,294,052	3,195,463
Gross profit		<u>3,294,052</u>	<u>3,195,463</u>
Gross profit %		100.0 %	100.0 %
Less: overheads			
Administration expenses		(3,158,610)	(2,930,359)
Operating profit		<u>135,442</u>	<u>265,104</u>
Interest receivable		2	8,141
Profit for the year		<u><u>135,444</u></u>	<u><u>273,245</u></u>

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**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

	2018 £	2017 £
Turnover		
Members Subscriptions	2,251,745	2,148,762
Management Services	15,338	23,886
Appointments and Advertising Income	181,329	238,592
Branches and Specialist Interest Groups Income	481,323	400,983
Royalties Manual of Dietetic Practice	82,131	83,471
Annual Conference Income	10,925	65,519
Education Activities Income	139,460	111,285
Grant from General and Education Trust	-	1,750
Sponsorship	97,598	116,846
Sundry Receipts	670	4,369
PEN (Canada)	33,533	-
	<u>3,294,052</u>	<u>3,195,463</u>
	2018 £	2017 £
Administration expenses		
Salaries, National Insurance and Pensions	1,210,386	1,166,826
Honorary Officers' Support	31,816	32,840
Travelling Expenses	103,349	102,044
Printing Postage and Stationery	57,043	72,502
Telephone	20,295	21,418
Computer Support	69,332	84,464
Awards	-	594
Advertising and promotion	-	3,858
TUC Subscriptions	29,162	29,212
Gifts	38	-
Legal Fees	70,271	18,164
Professional fees	145,918	91,097
Audit and Accountancy	6,945	6,950
Outsourced Accounts Department	84,722	82,884
Office Equipment Leasing	1,205	3,878
Bank Charges and Interest	26,176	22,826
Bad Debts	7,713	21,891
Sundry expenses and Irrecoverable VAT	78,094	65,302
Rent and Service Charge	75,659	83,360
Rates	6,284	(23,761)
Heat and Light	(2,100)	2,093
General Insurance	9,418	6,410

BRITISH DIETETIC ASSOCIATION
(A company limited by guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

. Administration expenses (continued)

Office Equipment Maintenance and Alterations	3,568	4,627
Press Cutting Service	15,885	8,225
Depreciation	29,163	34,082
Impairment of intangible asset	17,179	-
Loss on Disposal of Fixed Assets	4,552	2,357
Professional Indemnity Insurance	39,733	42,143
Subsistence and Accommodation	82,413	82,125
Subscriptions to Outside Bodies	32,412	35,840
Honoraria and Speakers Fees	895	1,835
Staff development	5,902	3,101
PEN Expenditure	208,015	192,262
Sponsorship & Partnership Expenditure	22,336	50,196
Branches and Specialist Groups Expenditure	438,004	319,009
Recruitment	3,775	117
Publication and Advertising Expenditure	197,214	196,944
Exhibition costs	10,316	800
Conference Income Expenditure	15,522	61,844
	<u>3,158,610</u>	<u>2,930,359</u>

2018	2017
£	£

Interest receivable

Bank Deposit Interest	2	8,141
	<u>2</u>	<u>8,141</u>