Company Registration No. 00435492 (England and Wales)

BRITISH DIETETIC ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

BRITISH DIETETIC ASSOCIATION

COMPANY INFORMATION

Directors	C Bovey	
	K Hall	
	B Power	
	K Duff	
	E Buckley	
	G Farren	
	D Ramage-Bloodworth	
	S Peters	
	V Bennett	(Appointed 22 February 2021)
	L Diamond	(Appointed 23 April 2020)
	A Jowett	(Appointed 23 April 2020)
	P J Venables	(Appointed 1 June 2020)
Secretary	A Burman	
Company number	00435492	
Registered office	3rd Floor Interchange place 151 - 165 Edmund Street Birmingham B3 2TA	
Auditor	Crossley Financial Accounting Limited Star House Star Hill Rochester Kent	

BRITISH DIETETIC ASSOCIATION

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BRITISH DIETETIC ASSOCIATION

DIRECTORS' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2021

The directors present their annual report and financial statements for the year ended 28 February 2021.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

C Bovey	
S Grayston	(Resigned 31 August 2020)
K Hall	
C Philips	(Resigned 31 August 2020)
B Power	
L Williams	(Resigned 31 August 2020)
K Duff	
K Robinson	(Resigned 31 August 2020)
E Buckley	
G Farren	
A Kershaw	(Resigned 31 August 2020)
D Ramage-Bloodworth	
S Peters	
V Bennett	(Appointed 22 February 2021)
L Diamond	(Appointed 23 April 2020)
A Jowett	(Appointed 23 April 2020)
P J Venables	(Appointed 1 June 2020)

Auditor
In accordance with the company's articles, a resolution proposing that Crossley Financial Accounting Limited be reappointed as auditor of the company will be put at a General Meeting.

Statement of disclosure to auditor
So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

....
C Bovey
Director

Date: ....

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 28 FEBRUARY 2021

The directors are responsible for preparing the annual 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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 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.

The directors are responsible for the maintenance and integrity of the company website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BRITISH DIETETIC ASSOCIATION

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 2021 which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 and of its surplus 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 and in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our 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 where the Companies Act 2006 or the Trade Union and Labour Relations (Consolidation) Act 1992 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' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of directors
As explained more fully in the directors' responsibilities statement, 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.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the company and industry, we identified that the principle risks of non-compliance with laws and we considered the extent to which non-compliance might have a material effect on the financial statements of the company.

We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

In addition we considered provisions of other laws and regulations that do not have a direct impact on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These include data protection, employment, environmental and health and safety regulations.

We evaluated managements incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journals entries to increase turnover or reduce expenditure, and management bias in accounting estimates and judgemental areas of the financial statements such as useful economic life, accruals and deferred income. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management
- Understanding of management's internal controls designed to prevent and detect irregularities.
- Reviewing relevant meeting minutes, including those of the Directors and Finance and Risk Committee etc
- Review of tax compliance
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of testing of expenses
- Testing transactions entered into outside the normal course of business
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Use either
    - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted by unexpected users and posted on unexpected days; or
    - Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, by for example, forgery, or intentional misrepresentation, or though collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.

S Meah FCCA (Senior Statutory Auditor)
For and on behalf of Crossley Financial Accounting Limited ....

Chartered Accountants
Statutory Auditor

Star House
Star Hill
Rochester
Kent

BRITISH DIETETIC ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 28 FEBRUARY 2021

	2021 £	2020 £
Turnover	3,502,244	3,906,147
Administrative expenses	(3,529,899)	(4,040,583)
Operating deficit	(27,655)	(134,436)
Interest receivable and similar income	1,458	3,246
Change in fair value of financial assets	33,917	30,853
Surplus/(deficit) before taxation	7,720	(100,337)
Tax on surplus/(deficit)	102,084	-
Surplus/(deficit) for the financial year	109,804	(100,337)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

BRITISH DIETETIC ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2021

		2021		2020	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Intangible assets	**4**		249,281		313,035
Tangible assets	**5**		312,214		332,855
Investments	**6**		535,243		501,326
			1,096,738		1,147,216
Current assets					
Debtors	**8**	1,450,501		1,171,973	
Cash at bank and in hand		533,220		457,195	
		1,983,721		1,629,168	
Creditors: amounts falling due within one year	**9**	(1,600,280)		(1,383,459)	
Net current assets			383,441		245,709
Total assets less current liabilities			1,480,179		1,392,925
Provisions for liabilities			-		(22,550)
Net assets			1,480,179		1,370,375
Reserves					
Non distributable reserve			210,246		176,329
Income and expenditure account			1,269,933		1,194,046
Members' funds			1,480,179		1,370,375

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on .... and are signed on its behalf by:

....
C Bovey
Director

Company Registration No. 00435492

BRITISH DIETETIC ASSOCIATION

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 28 FEBRUARY 2021

	Non distributable reserve	Income and expenditure	Total
	£	£	£
Balance at 1 March 2019	145,476	1,325,236	1,470,712
Year ended 28 February 2020:			
Loss and total comprehensive income for the year	-	(100,337)	(100,337)
Other movements	30,853	(30,853)	-
Balance at 28 February 2020	176,329	1,194,046	1,370,375
Year ended 28 February 2021:			
Profit and total comprehensive income for the year	-	109,804	109,804
Other movements	33,917	(33,917)	-
Balance at 28 February 2021	210,246	1,269,933	1,480,179

1 Accounting policies

Company information

British Dietetic Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 3rd Floor, Interchange place, 151 - 165 Edmund Street, Birmingham, B3 2TA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	5 years straight line
Trademarks	25% Reducing balance

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10 years straight line
Computer equipment	50% straight line
Office equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Fixed asset investments

Investments in listed company shares are remeasured to market value are each Statement of Financial Position date. Gains and losses on reimbursements are recognised in profit or loss for the period.

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

The tax expense represents the sum of the tax currently payable and deferred tax.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1 Accounting policies **(Continued)**

1.8 Provisions

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in surplus or deficit in the period in which it arises.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.11 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 Judgements and key sources of estimation uncertainty

In the application of the company’s accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	43	40

4 Intangible fixed assets

	Software	Trademarks	Total
	£	£	£
Cost			
At 29 February 2020	320,270	12,902	333,172
Additions	1,091	-	1,091
At 28 February 2021	321,361	12,902	334,263
Amortisation and impairment			
At 29 February 2020	9,946	10,191	20,137
Amortisation charged for the year	64,167	678	64,845
At 28 February 2021	74,113	10,869	84,982
Carrying amount			
At 28 February 2021	247,248	2,033	249,281
At 28 February 2020	310,324	2,711	313,035

5 Tangible fixed assets

	Leasehold improvements	Computer equipment	Office equipment	Total
	£	£	£	£
Cost				
At 29 February 2020	274,516	533,906	49,413	857,835
Additions	-	59,564	10,019	69,583
Disposals	-	(475,094)	(4,345)	(479,439)
At 28 February 2021	274,516	118,376	55,087	447,979
Depreciation and impairment				
At 29 February 2020	11,438	499,078	14,465	524,981
Depreciation charged in the year	27,452	44,259	16,914	88,625
Eliminated in respect of disposals	-	(473,785)	(4,056)	(477,841)
At 28 February 2021	38,890	69,552	27,323	135,765
Carrying amount				
At 28 February 2021	235,626	48,824	27,764	312,214
At 28 February 2020	263,078	34,830	34,947	332,855

6 Fixed asset investments

	2021 £	2020 £
Investments	535,243	501,326

Movements in fixed asset investments

	Listed investments £
Cost or valuation	
At 29 February 2020	501,326
Valuation changes	33,917
At 28 February 2021	535,243
Carrying amount	
At 28 February 2021	535,243
At 28 February 2020	501,326

7 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through surplus or deficit	535,243	501,326

8 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	1,040,026	870,705
Other debtors	223,582	123,268
Prepayments and accrued income	186,893	178,000
	1,450,501	1,171,973

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	93,948	189,279
Taxation and social security	38,386	31,444
Deferred income	1,192,219	870,906
Other creditors	19,252	9,622
Accruals	256,475	282,208
	1,600,280	1,383,459

10 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

11 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2021	2020
	£	£
Within one year	107,592	107,592
Between two and five years	383,031	400,158
In over five years	218,625	399,555
	709,248	907,305

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2021

		2021		2020
	£	£	£	£
Turnover				
Sales		2,526,365		2,639,160
Management Services		208,375		131,498
Appointments and Advertising Income		216,268		152,392
Royalties Manual of Dietetic Practice		74,034		65,673
Annual Conference Income		13,108		22,972
Education Activities Income		168,776		173,612
Sponsorship		149,705		105,042
Sundry Receipts		14,714		49,546
PEN (Canada)		26,294		38,444
Branches and Specialist Interest Group Income		104,605		527,808
		3,502,244		3,906,147

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

		2021		2020
	£	£	£	£
Administrative expenses				
Wages and salaries	1,368,967		1,301,450	
Social security costs	142,237		128,378	
Honorary Officers' Support	38,686		47,241	
Staff recruitment costs	6,133		4,363	
Staff pension costs defined contribution	166,114		143,352	
Staff development	935		12,939	
Staff healthcare	16,789		15,988	
Rent, service charge and cleaning	138,450		162,856	
Rates	(14,523)		37,471	
Maintenance	17,116		2,949	
Power, light and heat	2,365		8,047	
Press Cutting Service	11,004		13,385	
Computer running costs	35,987		31,357	
Leasing - plant and machinery	10,340		6,198	
Travelling expenses	14,552		108,414	
Accommodation and subsistence	25,875		109,540	
TUC Subscriptions	29,163		30,876	
Subscriptions to Outside Bodies	75,410		63,824	
Legal fees	23,540		61,497	
Professional fees	154,928		173,203	
Accountancy	99,625		90,318	
Audit fees	8,360		8,760	
Bank charges	29,066		28,794	
Bad and doubtful debts	51,502		15,731	
Insurances (not premises)	11,521		11,320	
Professional Indemnity Insurance	31,412		30,708	
Printing and stationery	79,621		56,305	
Publications	234,414		211,857	
Promotions and exhibitions	3,275		12,665	
Telecommunications	20,623		28,801	
Awards	-		1,667	
Gifts	-		245	
Sundry expenses	60,228		117,245	
Honoraria and Speakers Fees	4,545		7,173	
Branches and Specialist Groups Expenditure	143,843		552,747	
Conference Income Expenditure	4,498		29,221	
Sponsorship & Partnership Expenditure	32,659		16,342	
PEN Expenditure	230,404		226,060	
Support Agreements	69,965		77,570	
Depreciation	148,672		53,726	
Profit or loss on sale of tangible assets (non exceptional)	1,598		-	
		(3,529,899)		(4,040,583)
Operating deficit		(27,655)		(134,436)

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

		2021		2020
	£	£	£	£
Interest receivable and similar income				
Bank interest received	1,458		3,246	
		1,458		3,246
Other gains and losses				
Change in fair value of financial assets		33,917		30,853
Surplus/(deficit) before taxation	0.22%	7,720	2.57%	(100,337)