

Company Registration No. 00435492 (England and Wales)

BRITISH DIETETIC ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2020

BRITISH DIETETIC ASSOCIATION

COMPANY INFORMATION

Directors	C Bovey S Grayston K Hall C Philips B Power L Williams K Duff K Robinson E Buckley G Farren A Kershaw D Ramage-Bloodworth S Peters	(Appointed 17 June 2019) (Appointed 17 June 2019) (Appointed 17 June 2019) (Appointed 17 June 2019) (Appointed 17 June 2019)
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Secretary Mr 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

CONTENTS

	Page
Directors' report	1 - 2
Independent auditor's report	3 - 5
Statement of comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Notes to the financial statements	9 - 15
Detailed trading profit and loss account	16 - 18

BRITISH DIETETIC ASSOCIATION

DIRECTORS' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2020

The directors present their annual report and financial statements for the year ended 28 February 2020.

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	
K Hall	
C Philips	
B Power	
L Williams	
K Duff	
K Robinson	
E Buckley	(Appointed 17 June 2019)
G Farren	(Appointed 17 June 2019)
A Kershaw	(Appointed 17 June 2019)
D Ramage-Bloodworth	(Appointed 17 June 2019)
F Moor	(Resigned 17 June 2019)
J Thompson	(Resigned 24 December 2019)
D Mellor	(Resigned 17 June 2019)
C C Cashin	(Resigned 17 June 2019)
S Peters	(Appointed 17 June 2019)

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 directors' responsibilities

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

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.

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

On behalf of the board

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C Bovey
Director

Date:

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 2020 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 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 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 2020 and of its deficit 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 UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 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.

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.

BRITISH DIETETIC ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BRITISH DIETETIC ASSOCIATION

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 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BRITISH DIETETIC ASSOCIATION

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

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

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Chartered Accountants
Statutory Auditor

Star House
Star Hill
Rochester
Kent

BRITISH DIETETIC ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 28 FEBRUARY 2020

	2020	2019
	£	£
Turnover	3,906,147	3,654,711
Administrative expenses	(4,040,583)	(3,557,126)
	<hr/>	<hr/>
Operating (deficit)/surplus	(134,436)	97,585
Interest receivable and similar income	3,246	1,412
Change in fair value of financial assets	30,853	(2,004)
	<hr/>	<hr/>
(Deficit)/surplus before taxation	(100,337)	96,993
Tax on (deficit)/surplus	-	-
	<hr/>	<hr/>
(Deficit)/surplus for the financial year	(100,337)	96,993
	<hr/> <hr/>	<hr/> <hr/>

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 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Intangible assets	3		313,035		112,177
Tangible assets	4		332,855		37,636
Investments	5		501,326		470,473
			<u>1,147,216</u>		<u>620,286</u>
Current assets					
Debtors	7	1,171,973		2,611,211	
Cash at bank and in hand		457,195		909,668	
		<u>1,629,168</u>		<u>3,520,879</u>	
Creditors: amounts falling due within one year	8	(1,383,459)		(2,645,953)	
Net current assets			245,709		874,926
Total assets less current liabilities			<u>1,392,925</u>		<u>1,495,212</u>
Provisions for liabilities			(22,550)		(24,500)
Net assets			<u>1,370,375</u>		<u>1,470,712</u>
Reserves					
Non distributable reserve			176,328		145,476
Income and expenditure account			1,194,047		1,325,236
Members' funds			<u>1,370,375</u>		<u>1,470,712</u>

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:

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C Bovey
Director

Company Registration No. 00435492

BRITISH DIETETIC ASSOCIATION

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 28 FEBRUARY 2020

	Non distributable reserve	Income and expenditure	Total
	£	£	£
Balance at 1 March 2018	147,479	1,226,240	1,373,719
Year ended 28 February 2019:			
Profit and total comprehensive income for the year	-	96,993	96,993
Transfers	-	2,003	2,003
Other movements	(2,003)	-	(2,003)
Balance at 28 February 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)
Transfers	-	(30,853)	(30,853)
Other movements	30,853	-	30,853
Balance at 28 February 2020	176,328	1,194,047	1,370,375

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2020

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.

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

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 at each Statement of Financial Position date. Gains and losses on reimbursement 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.

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

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.

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.

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 40 (2019 - 37).

3 Intangible fixed assets

	Computer software	Trademarks	Total
	£	£	£
Cost			
At 1 March 2019	108,563	12,902	121,465
Additions	211,707	-	211,707
	<hr/>	<hr/>	<hr/>
At 28 February 2020	320,270	12,902	333,172
	<hr/>	<hr/>	<hr/>
Amortisation and impairment			
At 1 March 2019	-	9,287	9,287
Amortisation charged for the year	9,946	904	10,850
	<hr/>	<hr/>	<hr/>
At 28 February 2020	9,946	10,191	20,137
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 28 February 2020	310,324	2,711	313,035
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 28 February 2019	108,563	3,614	112,177
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

4 Tangible fixed assets

	Leasehold improvements £	Computer equipment £	Office equipment £	Total £
Cost				
At 1 March 2019	10,729	500,973	12,944	524,646
Additions	274,516	32,935	36,468	343,919
Disposals	(10,729)	-	-	(10,729)
At 28 February 2020	274,516	533,908	49,412	857,836
Depreciation and impairment				
At 1 March 2019	10,729	471,174	5,104	487,007
Depreciation charged in the year	11,438	27,904	9,361	48,703
Eliminated in respect of disposals	(10,729)	-	-	(10,729)
At 28 February 2020	11,438	499,078	14,465	524,981
Carrying amount				
At 28 February 2020	263,078	34,830	34,947	332,855
At 28 February 2019	-	29,797	7,839	37,636

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

5 Fixed asset investments

	2020 £	2019 £
Investments	501,326	470,473

Movements in fixed asset investments

	Listed investments £
Cost or valuation	
At 1 March 2019	470,473
Valuation changes	30,853
At 28 February 2020	501,326
Carrying amount	
At 28 February 2020	501,326
At 28 February 2019	470,473

6 Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Instruments measured at fair value through surplus or deficit	501,326	470,473

7 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	870,705	2,309,849
Other debtors	123,268	79,732
Prepayments and accrued income	178,000	221,630
	1,171,973	2,611,211

BRITISH DIETETIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	189,279	7,839
Taxation and social security	31,444	32,936
Deferred income	870,906	2,380,953
Other creditors	9,622	16,134
Accruals	282,208	208,091
	<u>1,383,459</u>	<u>2,645,953</u>

9 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.

10 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:

	2020	2019
	£	£
Within one year	107,592	79,791
Between two and five years	400,158	146,284
	<u>907,305</u>	<u>226,075</u>

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2020

		2020		2019
	£	£	£	£
Turnover				
Sales		2,639,160		2,396,945
Management Services		131,498		93,747
Appointments and Advertising Income		152,392		220,598
Royalties Manual of Dietetic Practice		65,673		78,642
Annual Conference Income		22,972		79,158
Education Activities Income		173,612		124,991
Sponsorship		105,042		133,267
Sundry Receipts		49,546		26,469
PEN (Canada)		38,444		20,101
Branches and Specialist Interest Group Income		527,808		480,793
		<hr/>		<hr/>
		3,906,147		3,654,711

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

	2020	2019
£	£	£
Administrative expenses		
Wages and salaries	1,301,450	1,119,801
Social security costs	128,378	110,259
Honorary Officers' Support	47,241	48,663
Staff recruitment costs	4,363	2,630
Staff pension costs defined contribution	143,352	131,245
Staff development	12,939	11,927
Staff healthcare	15,988	11,624
Rent, service charge and cleaning	162,856	77,169
Rates	37,471	(1,884)
Maintenance	2,949	4,549
Power, light and heat	8,047	-
Press Cutting Service	13,385	12,614
Computer running costs	31,357	16,318
Leasing - plant and machinery	6,198	1,471
Travelling expenses	108,414	117,815
Accommodation and subsistence	109,540	95,376
TUC Subscriptions	30,876	30,541
Subscriptions to Outside Bodies	63,824	38,566
Legal fees	61,497	13,965
Professional fees	173,203	154,163
Accountancy	90,318	86,192
Audit fees	8,760	7,430
Bank charges	28,794	27,391
Bad and doubtful debts	15,731	16,087
Insurances (not premises)	11,320	8,994
Professional Indemnity Insurance	30,708	25,107
Printing and stationery	56,305	69,349
Publications	211,857	217,488
Promotions and exhibitions	12,665	9,913
Telecommunications	28,801	23,590
Awards	1,667	800
Gifts	245	804
Sundry expenses	117,245	75,283
Chair fees	-	1,500
Honoraria and Speakers Fees	7,173	2,196
Branches and Specialist Groups Expenditure	552,747	529,146
Conference Income Expenditure	29,221	65,572
Sponsorship & Partnership Expenditure	16,342	30,290
PEN Expenditure	226,060	213,708
Support Agreements	77,570	66,903
Depreciation	53,726	47,007
Profit or loss on sale of tangible assets (non exceptional)	-	11,064
Dilapidation provision	-	24,500
	(4,040,583)	(3,557,126)
Operating (deficit)/surplus	(134,436)	97,585

BRITISH DIETETIC ASSOCIATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

	£	2020 £	£	2019 £
Interest receivable and similar income				
Bank interest received	3,246		1,412	
	<u> </u>	3,246	<u> </u>	1,412
Other gains and losses				
Change in fair value of financial assets		30,853		(2,004)
		<u> </u>		<u> </u>
(Deficit)/surplus before taxation	2.57%	<u><u>(100,337)</u></u>	2.65%	<u><u>96,993</u></u>