



Association
for **Nutrition**

Regulating Professionals – Raising Standards – Improving Health

AfN Trustees' Annual Report and Financial Statements 2020–2021

Approved by Council: 4th November 2021

Registered Charity: 1136624 Registered Company: 6488331

Annual Report of the Trustees

(Company Directors)

The Trustees of the Association, who are the company directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2021, prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, the Charities Act 2011, Financial Reporting Standard 102 and the SORP charity reporting requirements (2015).

Administrative Details

Name of Charity

Association for Nutrition

Registered Office

3rd Floor Alliance House, 29-30 High Holborn,
London, WC1V 6AZ

Registered Charity Number

1136624

Company Number

6488331

A not-for-profit organisation, registered as a
company limited by guarantee

The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

This 2020-2021 Trustees' Annual Report was approved by the Council of Trustees on the 4th November 2021

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Forewords

AfN President & Chair of Council

Dr Margaret Ashwell OBE, DSc, RNutr, FAFN

This will be the final time I present our Annual Report to you on behalf of our Council. After six years as your President, my term of office is drawing to a close, and I would like to take this opportunity to reflect.



In 2016 I wrote to you about our aim to protect and benefit the public by promoting nutrition and public health and promoting high standards of practice in the nutrition profession. Our strategic plan for 2020 to 2025 is guiding us to continue our growth and increase our influence. Our register has more than doubled. From 1,696 registrants in 2016 to 3,313 in 2021. In 2016 we had accredited 73 programmes in higher education which led to eligibility for Direct Entry to the Register. Now we have 99. We have an increased the number of endorsed CPD activities for registrants and improved public protection through our CPD recording and audit requirements. We are Founder members of the newly formed Academy of Nutrition Sciences, we have a new logo and a modernised, mobile-responsive website. Now I take no credit for any of this. Those who deserve enormous thanks are our many volunteers – my fellow trustees who serve as our Council, committee members, assessors and regional reps have all worked tirelessly for the benefit of the public through AfN's activities. They are ably supported by our small staff team, brilliantly led by our Chief Executive, Helen Clark, and her Deputy, Dr Glenys Jones RNutr. I express my thanks to all who have contributed to the work of AfN over the last six years, and who will continue to do so as we move forward.

Our registrant community is active and thriving, sharing expertise and supporting each other through events, CPD and social media. It has been an honour and a great pleasure to serve you. I wish our next President every success in leading us through the next stages of our development.

AfN Chief Executive Helen Clark



Our Annual Report for 2020-2021 encapsulates what has been, for many of us, the most unusual year we have ever experienced. All of us have faced new challenges as we juggle the demands of new ways of working with the demands of new ways of living during the coronavirus pandemic.

Throughout this period nutrition has been in the spotlight and our registered nutritionists (ANutrs and RNutrs) have continued their scientifically sound, evidence based practice to support the public, policy makers and industry. This report will tell you more about what we have been doing during this extraordinary year to support our registrants' safe and competent practice, and to ensure the profession continues to grow and develop for the benefit of the public.

Despite the challenges of the year, the Association is thriving. Our register continues to grow, we have seen an increase in the number of accredited degree programmes and a good supply of AfN endorsed CPD opportunities. We have a new website with better functionality, online applications and an improved search the register function. There has been a 73% increase in applications to join the register. Our activity has been underpinned by sound financial management, and we are able to invest in projects to ensure that we remain a robust and thriving organisation in the years to come.

All of this has been possible due to the dedication of our trustees, our volunteers and our staff team. I would like to thank all those involved, and particularly our President Dr Margaret Ashwell OBE, who stands down this year after six years of service. It is a pleasure to work with this vibrant profession and it is an honour to serve as the Association's Chief Executive.

Association for Nutrition
www.associationfornutrition.org

Objectives and Activities for Public Benefit

The Association for Nutrition (AfN) defines and advances standards of evidence-based practice across the field of nutrition and at all levels within the workforce. In December 2019, we officially launched our Strategic Plan 2020-2025. Within this plan, our strategic outcomes set out what we believe will be central to us realising our vision.

The four strategic outcomes for 2020-2025 are:

1. Everyone recognises the value of the nutrition profession and the essential role of AfN and its register.
2. We have high standards for education, training and practice, developed through stakeholder engagement.
3. AfN competencies are recognised as the standard for the regulation of nutritionists in the UK and beyond.
4. Our registrants are supported to be effective through clear guidance, a CPD framework and robust regulation.

Our charitable objects are:

- To promote the health of the public by the promotion and maintenance of high standards of practice among, and the regulation of, nutritionists
- To advance the study and practice of nutritional science and medicine.
- To advance the education of the public and to promote research for the public benefit in the field of nutrition, health and allied subjects.

Our Vision

Everyone is empowered to improve health and wellbeing through nutrition grounded in science.

Our Values

We are a transparent, approachable and fair regulator, acting with integrity to protect the public.

Our Governance

The Association for Nutrition is a charitable company limited by guarantee, having no share capital. Members of Council are the members, trustees and directors of Association for Nutrition and have a liability not exceeding £1 each.

The charitable company is governed by its Articles of Association and subsidiary Rules.

The Association for Nutrition holds an AGM, with a three year cycle of Council elections.

The Council met three times in the year to 31 March 2021. Council is advised by standing committees of Council and ad hoc working groups.

All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and, in accordance with Association for Nutrition policy, withdraw from decisions where a conflict of interest arises.

Our People

The contribution our volunteers make to the achievement of our charitable objectives is enormously valued and is central to both our work and achievements.

Our volunteers provide us with their support and expertise. Our volunteers are made up of both Registrants and non-registrants, all of whom freely give their time and effort to help us achieve our vision and deliver our ambitious programme of work.

We are delighted to have had over 100 dedicated volunteers supporting the office team. These include:

Trustees

Dr F Amirabdollahian RNutr

Ms M Brown RNutr

Prof A Dangour RNutr

Ms J Frew

Dr P Grabowski RNutr

Dr A Jackson CBE RNutr FFAfN

Dr V Lund

Prof G McNeill RNutr FAFN

Ms L Street RNutr

Prof M Wiseman RNutr FAFN

Dr M Ashwell OBE RNutr FAFN

Ms C Baseley RNutr

Prof J Cade RNutr FFAfN

Mr A Flanagan ANutr

Dr J Garry RNutr

Prof O Kennedy RNutr

Ms A Madukah RNutr

Ms B Saunders OBE

Dr F Tsofliou RNutr

Council Officers

Chair of Council

Deputy Chair of Council

Honorary Treasurer

Honorary Secretary

- Dr M Ashwell OBE RNutr FAFN

- Ms B Saunders OBE

- Prof A Dangour RNutr

- Prof J Cade RNutr FFAfN

(Ms C Baseley RNutr until Dec 2020)

Office held during 2020-2021 FY or on 4th November 2021

Committees & Working Groups

Accreditation (degrees)
Business, Planning & Governance
Certification (wider workforce courses)
Fellows' Nomination
Finance
Medical (Nutrition) Education
Registration

Number of volunteers: 77

Regional & National Representatives

East of England
East Midlands
Irish
London & South East
North West
Scottish
South West
Welsh
West Midlands
Yorkshire & The Humber

Number of volunteers: 25

Assessors

Accreditation
Certification (wider workforce courses)
CPD Annual Returns
CPD Endorsement
Nutrition Hub
Registration

Number of volunteers: 75

**Maintaining high standards
for public benefit**

Governance

The Articles of Association and subsidiary rules detail the appointment procedures for Trustees, Officers and Committee Chairs. Our Trustees are provided with induction packs and access to charity trustee training.

Our Trustees are collectively responsible for setting the AfN's vision and strategic objectives, ensuring these are in line with our charitable objects.

The Executive (staff) are subsequently charged by the Trustees to manage and deliver the agreed activities which support and further the achievement of these aims and objectives.

Trustees' Responsibilities

- To put public benefit at the forefront of any decisions and activities undertaken
- To set the strategic goals and direction of the charity in order to further or support its charitable objectives
- To comply with statutory accounting and reporting requirements
- To declare any potential Conflicts of Interest
- To abide by a Code of Conduct; giving enough time, thought and energy to the role and related training activities
- To make decisions and act in the best interest of the charity and public, ensuring assets and resources are used responsibly to support and perform the charity's purposes
- To ensure compliance with governance and legal requirements
- To act with reasonable care and skill

**Keeping public benefit at the
heart of all of our decisions**

Strategic Outcome 1

Recognition of the value of the nutrition profession, AfN and the UKVRN.

Nutrition is core to good health and wellbeing. The public therefore have a right to be able to access knowledge, advice, support and services that are grounded in robust science, aiding them to make informed nutritional choices for their health, wellbeing and performance.

Being able to easily identify nutritionists who are qualified, competent and accountable to a regulator that sets high standards for education, training, conduct, practice and continuing professional development (CPD) benefits the public, employers and policy makers.

Whilst COVID-19 has reduced the number of in-person activities that could be undertaken during this period, we have progressed a number of activities within our strategic plan that support this strategic outcome. Below we highlight some specific activities that we have achieved during this year.

The Register and Registrants

- We have maintained an accurate and trustworthy register, enabling the public, employers and colleagues to identify those who meet and uphold the high standards of UKVRN registration.
- We have developed our website to process applications online, enabling us to continue to register new registrants throughout the pandemic. This allows secure online transfer of applicant information and submission evidence from the individual to AfN.

Everyone should be empowered to improve their health and wellbeing through nutrition that is grounded in science.

- The Register has continued to grow, with Figure 1 showing the annual growth of the register since it was transferred to the AfN in 2010. With 997 new applications received from individuals wishing to join the register in 2020-2021.

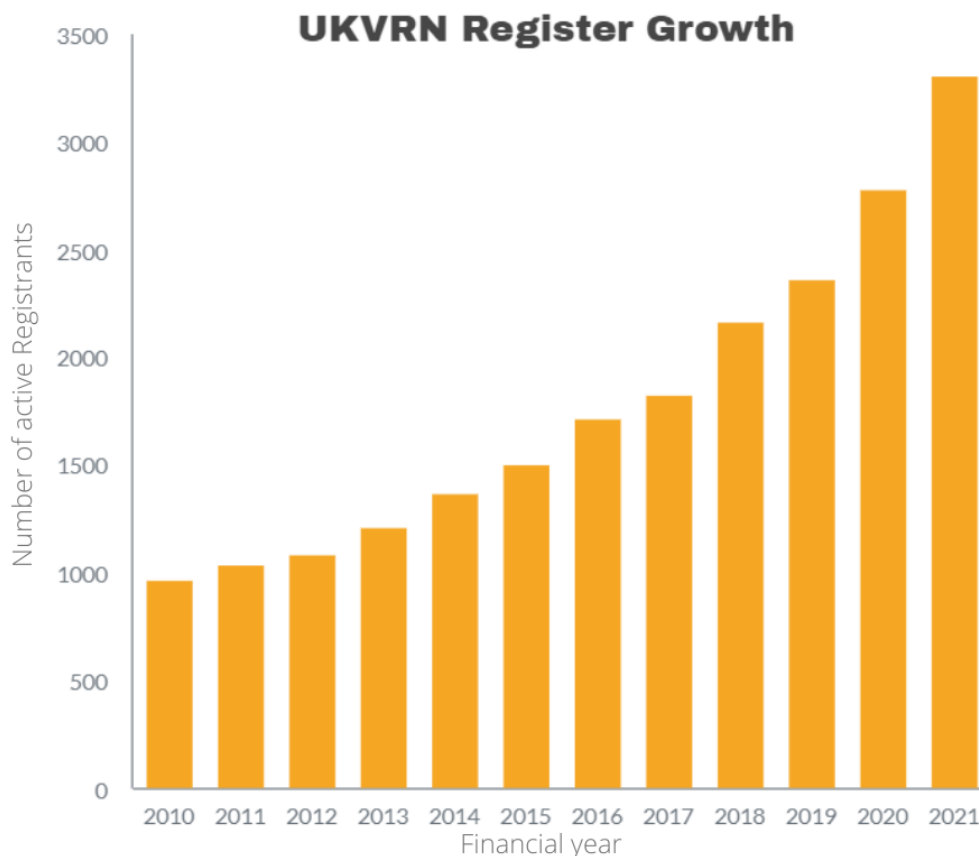


Fig 1. Number of Registrants per year

- On the 31st March 2021, there were 3,313 active UKVRN Registrants.
- An additional 79 Registrants had voluntarily suspended their registration and taken inactive status, due to a career break, ill health or maternity/ paternity/adoption leave.



Fig 2. Registrants by registration category
(each figure represents approximately 33 registrants)

Nutrition Resource Hub

- To support the public in their access to reliable, evidence-based information we developed the Nutrition Resources Hub.
- The hub enables the public to have confidence that the information and advice listed has been produced by credible and competent nutrition professionals.



Fig 3. Nutrition Resource Hub Homepage

Increasing Recognition

- The public are benefitted by wider awareness of the professionalism of registrants and the nutrition profession.
- We are active members of the Academy of Nutrition Science, All-Party Parliamentary groups and stakeholder engagement groups. These help us to raise the profile of nutrition regulation, the high standards our registrants uphold and their role in improving health and wellbeing.

**Delivering Impact
With Public Benefit**

Strategic Outcome 2

Maintaining high standards for nutrition education, training and practice

To benefit the public we have high standards for the education, training and practice of nutrition. To ensure these remain relevant and fit for purpose, we involve stakeholders in the development, review and revision of these standards. This increases public confidence and ensures that we are training and supporting nutritionists to deliver expertise which is valued and promotes health and wellbeing.

Degree Accreditation

- Universities were significantly impacted by the COVID-19 pandemic, with face to face teaching having to stop for a significant proportion of the academic year.
- We supported Accredited Degree Programmes as they adapted their teaching to continue delivering high quality training, through providing guidance to Programme Leaders.
- We protected standards for direct entry to the register through extending our annual monitoring to review temporary changes to programmes, ensuring that competency requirements for registration as a Registered Associate Nutritionist were met. This maintained the standards of new entrants to the profession and ensured that they were not professionally disadvantaged by the impact of the pandemic on their training.
- We have continued to assess new applications for accreditation and have successfully accredited programmes during the pandemic both in the UK and internationally.

Everyone should be able to identify relevant nutrition training that is grounded in science.

- There are currently 99 accredited degree programmes available to individuals wishing to become nutritionists. These cover undergraduate and postgraduate degrees, with programmes in the UK and internationally.



Fig 4. Split of degree programmes by level
(each hat represents approximately 10%)

Medical Education

- Following the transfer of the UK Undergraduate Curriculum in Nutrition for newly qualified doctors from the Academy of Medical Royal Colleges (AoMRC) to the AfN in May 2018, we have led on the review and development of a revised nutrition curriculum.
- An AfN Inter-professional Working Group for Medical Education was created to review and revise the AoMRC-ICGN curriculum.
- The focus of the group has been to ensure the curriculum is deliverable and provides Undergraduate Medical Students with the knowledge and understanding of nutrition required to support their achievement of the GMC Outcomes for Graduates and progress to post-graduate training.
- Over this year, we have progressed this work by developing a draft revised curriculum and undertaking a stakeholder consultation.
- The curriculum is intended to be embedded in a multidisciplinary manner, enabling incorporation within the wider medical curriculum and reiteration of the central role nutrition has across practice areas.
- The Inter-professional Working Group are additionally undertaking work to identify the facilitators and barriers for medical schools in implementing the new curriculum and undertaking activities to help medical schools to address these.

**Supporting access to reliable,
appropriate nutrition training**

Strategic Outcome 3

Our standards are the benchmark for the regulation of nutritionists

Having robust, high standards for nutrition professionals that are the same across the globe benefits the public and their access to reliable nutrition support.

Our standards are recognised beyond the UK, with individuals, academic institutes and organisations around the globe identifying the AfN and our standards as the 'gold standard' for both nutrition training and the regulation of nutritionists, and choosing to follow the high standards we have set.

Recognition of Our High Standards

- We have responded to responses received to the public consultation on our petition for a Royal Charter and continue to aid the Privy Council in the provision of information for their assessment.
- We thank everyone for their continued support for our petition and drive to protect the public through the recognition of the high standards our Registrants uphold.
- We are continuing to collaborate with European nutrition organisations to support the development of common terminology and standards for nutritionists.

The public are best served by robust, high standards being set for nutrition professionals across the globe.

Marking 10 years of AfN regulation

- In June we marked 10-years of being the registered charity for the regulation of nutritionists.
- We celebrated the public benefit that is achieved through the ability to distinguish those who have shown they meet high standards of competence in nutrition science and are committed to uphold standards in relation to their ethics, conduct and performance.
- Registrants provided short videos that showcase the diversity of the profession and the activities they undertake. These were combined with interviews to produce the Voices of UKVRN Registrants Collection.
- The voices represent examples of Registrants working in a wide range of varied roles from pre-farm to post-fork and from ANutrs who have recently graduated through to highly experienced RNutrs.



**Empowering the public across
the globe to identify safe,
reliable nutrition support**

Strategic Outcome 4

Supporting effective practice, through clear guidance, CPD and robust regulation.

Only those who meet and continue to maintain the high standards required for registration are included on the UKVRN. All Registrants are assessed to have demonstrated not only their knowledge, understanding and skills, but also their commitment to adhere to high standards of ethics, conduct and performance.

Our Registrants are committed to undertaking continuing professional development (CPD), with quality assurance provided to identify activities that have been assessed as evidence-based and linked to Registrants core competency requirements.

Support Clinics

- In April 2020 we launched weekly Zoom clinics for Registrants and Applicants.
- Held every Friday afternoon, Registrants and Applicants can book for one to one or group support regarding registration.
- These clinics have been fully booked each week, with sessions covering ANutr to RNutr transfer submissions, CPD, nutrition training and portfolio development.
- Submissions from those participating in a zoom clinic have been seen to be well presented, with a reduced need to request any further information or clarification.

All registrants must maintain the high standards for registration throughout the entirety of the career and actions.

Continuing Professional Development

- We assess training activities that have applied for AfN CPD Endorsement, to determine whether they are evidence-based and support the enhancement of Registrants' knowledge, understanding and/or skills.
- We signpost activities to Registrants that have been quality assured through our digital platforms and registrant newsletter, thereby assisting Registrants to select which activities to undertake.
- We have supported our Regional Representatives to deliver online training and networking, supporting Registrants with their CPD.
- We have introduced an online CPD log for Registrants to record their CPD and provide them with a quick review tool for determining where future activities should be focused to cover all 5 core competency areas.

Add CPD record

Please do not use Safari when submitting a CPD record, as this browser does not enable submissions to be saved.

Activity title

Activity Date

Activity type

Number of hours

Evidence

No file chosen

Uploaded evidence as a jpg, gif, png, pdf, Word or Excel file

Reflection

Peer-to-Peer Mentoring

- As a response to Registrant feedback at the 2020 Annual Discourse, we introduced a trial of facilitated peer-to-peer mentoring sessions for RNutrs.
- These sessions are held monthly and are focused on the application of a professional conduct standard in RNutr's practice.
- The sessions are held online to aid accessibility and are facilitated by AfN Trustees.

CPD Reviews

- From October 2019, all RNutrs and ANutrs with 4+years registration have had a formal requirement to undertake at least 30 hours CPD a year, and that over a 3 year period these activities must cover all 5 core competency areas required for registration.
- To provide reassurance to the public that Registrants are maintaining their registration standards, as of October 2020 we have been randomly auditing registrants on their CPD.
- Those selected for review provided a declaration of their CPD activities and hours undertaken for the assessment period, with a sub-set required to provide full evidence of the activities undertaken and their reflections on these.

Upholding Standards

- We have a robust system in place to review any declarations made by Applicants and Registrants which may impact on their safe and trustworthy practice at both the point of application and throughout their registration.
- We take concerns about the practice or behaviour of a Registrant or that of a quality assured training provider extremely seriously. We thoroughly investigate any concerns raised before an outcome is determined and have detailed processes in place to investigate and take appropriate action against the Registrant or Training Provider if needed.
- During the 2020-2021 period there have been no registration or practice sanctions issued.

**Providing public confidence in
accountability of nutrition
professionals and training provisions**

Future Plans

Our activities are focused on providing optimum public benefit. We do this by continuously striving to achieve our charitable objectives and realise our overall vision through the delivery of activities that support our strategic plan. Projects agreed by Council include:

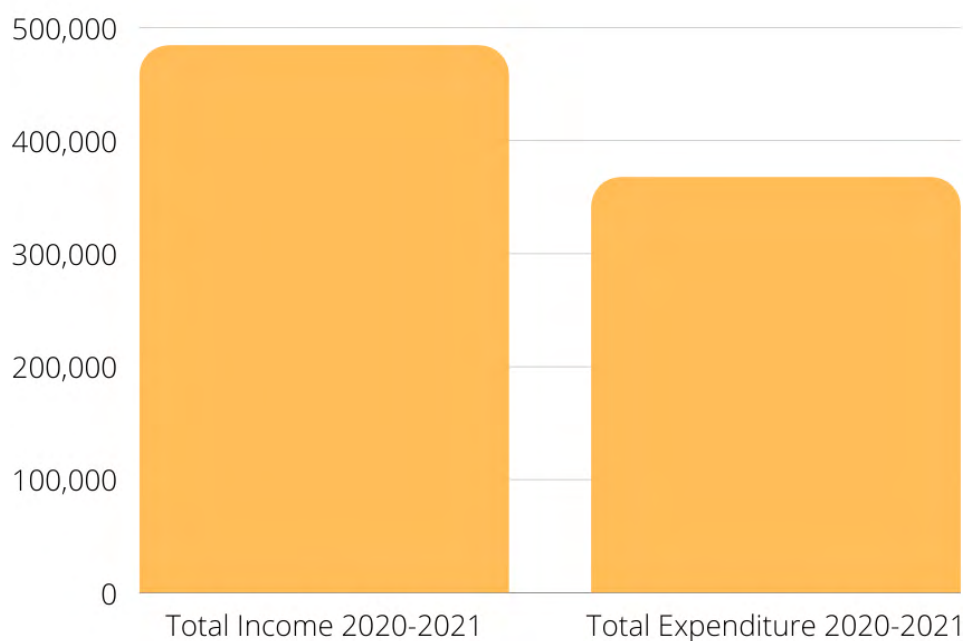


**Advancing activities that
empower and benefit the public**

Finance

Financial Review

- **Income** for the financial year 2020 – 2021 was 14% higher than in the previous year, mainly due to a 25% increase in registration receipts
- Major planned expenditure on Project Accelerate did not negatively affect **total costs**, which were 21% lower in 2020 – 2021 than in 2019 -2020, due to reductions in expenditure on professional fees, meeting costs, staff costs, rent and office overheads
- **Cash at bank** was 70% higher at 31st March 2021 compared to 31st March 2020
- **Deferred income** at the year-end (£153,000) represents registration income received during 2020-2021, which was attributable to financial year 2021 - 2022.



Reserves Policy

The Association's Trustees hereby confirm that:

- The Association is wholly committed to providing public benefit and the Reserves Policy embodies the sustainability of that pre-eminent objective
- The Reserves policy has been designed to provide, where possible, the requisite funding to add value to the services that AfN provides to stakeholders
- The AfN Reserves Policy has been based on the Trustees' knowledge of the obligations and opportunities that the organisation does or could face
- The Trustees have regularly reviewed risks and have taken appropriate mitigating action. As a result, they have a good and thorough understanding of the risks which may impact the Association
- The Reserves policy has been quantified to meet the working capital needs of the Association
- The level of Reserves has been determined in order to provide the capacity to resolve an adverse situation before it occurs. It takes into account the current risks to the organisation and the potential impact of the coronavirus pandemic in the short and medium term
- The Trustees are satisfied that the financial information with which they have been furnished has informed their understanding of the financial position of the organisation
- The Trustees are confident that the level of Reserves that has been determined is rational, adequate and appropriate for the Association
- Reserves will not be utilised to fund the acquisition of fixed assets
- Requisite consideration has been given to the danger of both over-reserving as well as the potential peril of under-reserving
- The Reserves policy will be regularly monitored and evaluated in order to ensure that it remains appropriate and effective

Investment Policy

Reviewed and approved by Council 6th July 2021

- Funds not required for operational purposes in the short or medium term are held in bank deposit accounts with either a mainstream provider (i.e., one of the UK national banks) or, if of financial benefit (lower risk or higher returns) a mainstream UK based provider of ethical deposit accounts.
- Approval to open a new account with a mainstream UK-based provider of ethical deposit accounts requires agreement of the Finance Committee
- Surplus funds are held with our main bankers while interest rates remain very low – on the basis that market forces mean there is little difference in the rates between the main providers whilst the administrative cost of setting up a new account is significant; unless it can be demonstrated a mainstream UK-based provider of ethical deposit accounts can offer either lower risk or higher returns, in which case surplus funds will be placed with such a provider
- Cash balances will be reviewed on a quarterly basis by the AfN Finance Manager in consultation with the Chief Executive and Honorary Treasurer, and reported in a note accompanying the quarterly management accounts.
- The Finance Manager will make recommendations to the Chief Executive regarding the movement of funds within existing accounts as appropriate and necessary following the quarterly review
- A full review is prepared annually and considered by both Finance Committee and Council, including consideration of alternative providers and forms of investment.

Bankers

- **NatWest Bank**

Charing Cross: London Branch, PO Box 113,
Cavell House, 2a Charing Cross Road, London, WC2H 0PD

- **Metro Bank**

One Southampton Row, London, WC1B 5HA

- **Unity Trust Bank**

PO Box 7193, Planetary Road, Willenhall, WV1 9DG

Approval of our report

- The Trustees of the Association for Nutrition confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.
- The Trustees' Annual Report was approved by the Council of Trustees on 4th November 2021.

Dr Margaret Ashwell OBE RNutr FAFN

President and Chair of Council

Date: 4th November 2021

**Effective management of
resources in order to support
activities benefitting the public**

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination.

I confirm that **no** matters have come to my attention in connection with the examination giving me cause to believe:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act
- The accounts do not accord with those records
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have **no concerns** and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen M. Foster, FCA

Maurice J. Bushell & Co. Ltd,
2nd Floor, 123 Aldergate Street, London, EC1A 4JQ

Date:

Statement of Financial Activities for the Year Ended 31 March 2021 (including income and expenditure account)

	Notes	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	2021 <u>Total</u> £	2020 <u>Total</u> £
INCOME:					
Charitable activities	2	484,013	-	484,013	422,894
Investments	3	248	-	248	736
TOTAL INCOME		484,261	-	484,261	423,630
EXPENDITURE:					
Charitable activities	4	367,464	-	367,464	469,976
TOTAL EXPENDITURE		367,464	-	367,464	469,976
NET INCOME		116,797	-	116,797	(46,346)
Total funds brought forward		120,191	-	120,191	166,537
		236,988	-	236,988	120,191

Balance Sheet as at 31 March 2021

	<u>Notes</u>	2021 £	2020 £
TANGIBLE FIXED ASSETS			
Fixed assets	5	3,477	4,172
		<u>3,477</u>	<u>4,172</u>
CURRENT ASSETS			
Stock		0	0
Debtors	6	32,742	22,925
Cash at bank and in hand		365,379	212,745
		<u>398,121</u>	<u>235,670</u>
CURRENT LIABILITIES			
Falling due within one year	7	(164,610)	(119,651)
NET CURRENT ASSETS		<u>233,511</u>	<u>116,019</u>
NET ASSETS		<u>236,988</u>	<u>120,191</u>
Financed by:			
Restricted funds		-	-
Unrestricted funds	8	<u>236,988</u>	<u>120,191</u>
TOTAL FUNDS	9	<u>236,988</u>	<u>120,191</u>

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as At the end of each financial year and of its surplus or deficit in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard FRS102. For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with s.476 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 4th November 2021:

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**Prof. A. Dangour,
Honorary Treasurer**

on behalf of the trustees.

Notes Forming Part of The Financial Statements

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

Basis of preparation

The accounts are prepared in accordance with the accounting regulations set out under the Charities Act 2011, and with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP2015), issued by the Charity Commission, and the Financial Reporting Standard FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated below.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Expenditure

Expenditure is included on an accruals basis when incurred, that is when a legal or constructive obligation arises and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised.

Depreciation is provided at rates calculated to write off the cost on a straight-line basis over their expected useful economic life. The rates of depreciation applied to each class of asset are:

IT & Office equipment - 33% straight line

Pensions

The charity makes contributions for eligible employees, to a defined contribution pension scheme, which are included in the accounts when they become payable.

Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

2 Income from Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Registration Fees	356,031	-	356,031	284,786
Accreditation and CPD Fees	127,502	-	127,502	131,979
Certification	245	-	245	4,370
Events and other Income	235	-	235	1,759
	484,013	-	484,013	422,894
Research projects	-	-	-	-
	484,013	-	483,013	422,894

There was no restricted income received in the financial years 2021 or 2020.

3 Income from Investments

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Bank interest receivable	248	-	248	736

4 Expenditure on Charitable activities (including support costs)

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Staff Costs	242,784	-	242,784	264,884
Rent	25,201	-	25,201	42,473
Meetings, Conferences and Events	254	-	254	3,853
Fitness to Practice work	-	-	-	1,192
Assessor fees and training	6,380	-	6,380	6,120
Marketing and Publicity	275	-	275	10,446
Project and IT	51,744	-	51,744	50,303
AGM, Council meetings and trustee training	1,139	-	1,139	14,177
Office overheads	25,156	-	25,156	38,371
Professional fees	9,232	-	9,232	33,630
Depreciation	3,825	-	3,825	3,777
Bad debt write off	689	-	689	-
Sundry	35	-	35	-
Independent Examination	750	-	750	750
	367,464	-	367,464	469,976

5 FIXED ASSETS

	IT & Office Equipment £	Total £
Cost		
As at 1 April 2020	48,571	48,571
Additions	3,130	3,130
Total cost at 31 March 2021	<u>51,701</u>	<u>51,701</u>
Depreciation		
At 1 April 2020	44,399	44,399
Charge for the year	3,825	3,825
At 31 March 2021	<u>48,224</u>	<u>48,224</u>
Net book value as at 31 March 2021	<u>3,477</u>	<u>3,477</u>
Net book value as at 31 March 2020	<u>4,172</u>	<u>4,172</u>

6 Debtors

	2021 £	2020 £
Trade Debtors	15,127	11,200
Other Debtors	5,460	5,460
Staff travel loans	0	0
Prepayments	12,155	6,265
	<u>32,742</u>	<u>22,925</u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	0	0
Other creditors	906	2,354
Tax and social security	5,347	5,748
Accruals and deferred income	158,357	111,549
	<u>164,610</u>	<u>119,651</u>

Deferred income represents £153,562 (2020: £101,225) of registration fees received in advance of the period to which it relates (the October renewal cycle covers both half of the current year and half of the subsequent year). All deferred income as at 31 March 2020 has been released.

8 Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Funds	120,191	484,261	(367,464)	236,988

9 Analysis of net assets by fund

	Restricted Funds £	General Funds £	Total £
Tangible assets	-	3,477	3,477
Stock	-	-	-
Debtors	-	32,742	32,742
Cash at bank and in hand	-	365,379	365,379
Current liabilities	-	(164,610)	(164,610)
Total	-	236,988	236,988

10 Staff numbers and remuneration

	2021	2020
The average number of predominantly part-time staff employed by the charity during the year, including 1 X FTE, was:	7.0	7.5
	£	£
Wages and salaries	207,409	220,742
Social security costs	15,083	18,743
Employer pension contributions	19,593	20,578
Total	242,085	260,063

One employee received emoluments of more than £60,000 p.a.

11 Trustees' remuneration

No trustees received remuneration for any services provided.

17 trustees (2020:16) received a total of £194 (2020: £5,114) in respect of travel expenses.

12 Related transactions

The trustees pay their registration fees at the normal rates.

There were no other related party transactions

13 Volunteer time

The contribution of our many volunteers is set out in the Trustees' Annual Report. In accordance with FRS102 the economic contribution made by volunteers cannot be recognised in these financial statements.



Association *for* Nutrition

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