

Company registration number 06488331
Charity registration number 1136624



**Trustees' Annual Report and Financial
Statements
for the year ending 31 March 2012**

ASSOCIATION FOR NUTRITION

Trustees' Annual Report and Financial Statements for the year ending 31 March 2012

Contents

Page 3	Administrative Details
Page 4 -12	Annual Report of the Trustees
Page 13	Statement of Financial Activities
Page 14	Balance Sheet
Pages 15 - 19	Notes to the Financial Statements
Page 20	Independent Examiner's Report

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012

Administrative Details

Name of the Charity

Association for Nutrition

Registered Office

28 Portland Place, London W1B 1LY, UK

Registered Charity Number -1136624

A not-for-profit organisation, registered as company, limited by guarantee, company number 6488331

Trustees & Directors at 19 September 2012

Professor A. A Jackson (President and Chair of Council)

Professor J. Cade, (Chair, Registration Committee)

Professor M. J. Wiseman, (Hon. Treasurer)

Professor A.J. Webster (lay member of Council)

Dr P. Amuna

Dr. S. Reddy

Miss M. Mwatsama

Professor J. Buttriss

Dr. E. Maunder

Dr C. E. Robertson

Prof R. W. Welch

Dr. L. Jackson, (Chair, Accreditation Committee)

Dr. J P Landman (from 1st Jan 2012)

Dr. C Leonard (from 1st Jan 2012)

Other Trustees during period ending 31 March 2012

Mrs K. D. Lewis (to 31 December 2011)

Professor A. de Looy (to 31 December 2011)

Dr. A. E Tedstone (to 31 December 2011)

Dr H. Shukla (to 31 December 2011)

Dr S. A. Wootton (to 31 December 2011)

Chief Executive & Company Secretary

Leonie Milliner

Bankers

NatWest Bank, Charing Cross, London Branch, PO Box 113

Cavell House, 2a Charing Cross Road, London, WC2H 0PD

Independent Examiner

Stephen M. Foster, FCA of Maurice J. Bushell & Co., Curzon House, 64 Clifton Street, London EC2A 4HB

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

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 2012, prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, the Charities Act 2011 and the SORP charity reporting requirements, (2005) for small charities.

Objectives and Activities for the Public Benefit

Association for Nutrition protects and benefits the public by promoting nutrition and public health, and championing high standards of practice in the nutrition profession. The Association is the voluntary regulator for qualified nutritionists and holds the UK Voluntary Register of Nutritionists (UKVRN), a competency-based register of nutritionists working in public health, care, food, exercise, policy, education and research, and those who work with animals.

Our 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.

We achieve this by:

- Maintaining a Register of individuals who demonstrate extensive understanding of nutritional science and practice and agree to uphold ethical standards through a comprehensive Code of Ethics, (the UKVRN).
- Undertaking projects that advance the public understanding of nutrition and promoting the study and practice of nutritional science and medicine, (The Nutrition & Health Inequalities Project).

Governance

The Association is a charitable company limited by guarantee, having no share capital. Members have a liability not exceeding £1 each. The charitable company is governed by Articles of Association and a Code of Governance and Standing Orders. The Association holds an annual AGM with a 3-year cycle of Council elections. Members of Council are the trustees and directors of the Association. The Council met four times in the period to 31 March 2012, and is advised by standing committees of Council, and ad-hoc working groups.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

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 the Association's policy withdraw from decisions where a conflict of interest arises.

Strategic Aims

Our Strategic Aims are;

- Demonstrate the benefits of a well-regulated profession to Government, the public and service users, (UKVRN).
- Demonstrate the unique contribution the nutrition workforce makes to improving the health & well being of the nation, including delivery of our TSIP-funded Nutrition & Health Inequalities Project.
- Establish the AfN as a robust, functioning & sustainable voluntary regulator & registered charity.

Summary of Achievements

Demonstrate the benefits of a well-regulated profession to Government, the public and service users, (the UKVRN).

1.1 At the heart of the AfN is our Voluntary Register of Nutritionists, (UKVRN). The purpose of the UKVRN is to recognise and encourage high standards of professional training in nutrition. Only individuals who meet the highest standards in evidence based science and professional practice of nutrition can join and remain on the Register. The UKVRN protects the public by recognising and encouraging high standards of training and practice in nutrition, as a mature and socially responsible practising profession.

1.2 Governance of the UKVRN enables the Association to set proficiency and competency criteria, promote continuing professional development and safe conduct, for the benefit of the public. All nutritionists registered with the UKVRN must have specialist competencies in nutrition or public health nutrition normally including a BSc (Hons) or MSc in a nutritional science or equivalent and follow our Code of Ethics and Statement of Professional Conduct. Registrants may use the letters RNutr and RPHNutr after their name to designate their professional status; for Associate Registrants the designations are ANutr and APHNutr

1.3 Register totals at 31 March 2012:

Associate Nutritionist (<i>ANutr</i>)	329
Associate Public Health Nutritionist (<i>APHNutr</i>)	194
Registered Nutritionist (<i>RNutr</i>)	312
Registered Public Health Nutritionist (<i>RPHNutr</i>)	250
Register Totals 31st March 2012	1085

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

1.4 The Registration team also responds to questions from the public about nutrition careers and courses. In the year to 31 March 2012 approx. 800 queries were answered by the Registration team. The Registration team also advises students and graduates about joining the Register. In the year to 31 March 2012 the team responded to approx. 1600 requests for information and advice about registration.

UKVRN Competency Review

2.1 In March 2011 Council established working groups to assist the review and creation of competencies for full and associate registration and agreed proposals from Registration Committee for a new structure of Register.

- to create a single unified title, Registered Nutritionist, RNutr
- to create a single unified 'junior' title Associate Nutritionist, ANutr
- to revise and create the core competencies in nutrition

2.2 In October 2011 Council received a report from Registration Committee of the outcomes of the testing of the proposed new structure and competencies for the UKVRN, carried out by Lizzie Eccles, MSc student under the supervision of Prof Janet Cade at Leeds University.

2.3 Following testing, the competency requirements for full and associate registration were fine-tuned by Registration Committee and approved on 12 January 2012. Competency requirements for course accreditation were approved by Accreditation Committee on 19 January 2012. The introduction of a unified title and revised and updated competency requirements is a significant piece of work by Registration Committee and will underpin the development of the Register in forthcoming years.

2.4 From 31 July 2012 five core new competencies in nutrition will be applied to all registrants through demonstration of knowledge and understanding, (for Associate level registration) and through demonstration of knowledge, understanding and practical application (for Registered Nutritionist status). Specialist areas of competence for Registered Nutritionists will initially be;

- Animal
- Food
- Nutrition Science
- Public Health
- Sports and Exercise

2.5 All of these sub-categories will be of equal value. From July 2012 the title 'Registered Public Health Nutritionist' (RPHNutr) will be replaced by 'Registered Nutritionist' to better enable promotion of the title, both to employers and to members of the public. Our database, fully searchable from our website, will list each Registered Nutritionist with details of their area of specialism alongside their name, and Registered Nutritionists will, if they choose, be able to include their area of specialism as a descriptor alongside their RNutr initials on correspondence, websites, business cards, etc. (e.g. Dr. J Jones RNutr (Animal) or Miss B. Smith, RNutr (Public Health)).

Assessment of Applications to join the register

3.1 Applicants wishing to join the register who have not graduated from an AfN accredited course are required to submit a portfolio of evidence to demonstrate they meet the competencies for registration.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

Portfolios of evidence are also required from all applicants wishing to transfer from Associate to full registration. A team of about 40 assessors, (all Registered Nutritionists) assess portfolios of evidence on a voluntary basis. The portfolio of evidence submitted by applicants is a substantial document and takes time and care to prepare, and the assessment process is rigorous. By March 2011 there were a substantial number of portfolios awaiting assessment. Following a review of Registration Standard Operating Procedures, in June 2011, Council agreed to streamline the portfolio assessment process so that each portfolio is assessed by one volunteer assessor, with provision for a second assessment if an assessor expressed uncertainty or a made recommendation to reject. To support this new process, Council agreed to assessor training, which took place in autumn 2011.

3.2 In addition, in order to more fully support Associates planning to transfer to full registered status, two seminars for Associates were held, given by Dr Louis Levy, on preparing a portfolio for registration. The seminars were filmed and an edited version published as a resource for Associates on our website.

Communicating the benefits of a well-regulated profession

4.1 A major work stream in 2011-12 has been to improve our outward-facing communications to registrants, stakeholders and the public. Our website was launched on 28th March 2011, and in 2011 we purchased our domain name, associationfornutrition.org. Throughout the year we have worked hard to ensure accurate and up-to-date information is available to registrants and the public on our website. The Search the Register function on our home page is a key public benefit, allowing employers and the public to find a suitably experienced Registered Nutritionist in their area and to check an individual's registered status. In 2011 we expanded the information on our Search the Register function to include links to registrant websites. We are improving the website so that in 2012-13 registrants will be able to add linkedin and twitter links, plus a profile to their online listing.

4.2 Our work to enhance and embed our brand image continued; we now have a suite of branded materials including a pop up stand, tablecloths, pens, folders and pads to assist us with stakeholder engagement at events. We have developed a database of media-trained registrants to raise the media profile of Registered Nutritionists and employ volunteer social media administrators to develop our Twitter, Facebook page and LinkedIn pages.

4.3 In May 2011 we launched a regular monthly e-newsletter aimed at keeping in touch with Registrants and a members-only section of our website. The 'Which?' report, published in January 2011, highly critical of Nutritional Therapists, generated significant press interest and tested our ability to respond effectively through social media tools. We worked hard to bring to the public's attention the difference between Registered Nutritionists, whose practice is based on evidence-based science, and Nutritional Therapists. We were given an early sight of the 'Which?' report prior to publication & an opportunity to comment. Our press statement, published on our website, was used as the basis for comment to national & specialist press. Our response included;

- using Twitter to generate awareness of our activity, and to alert us of press comment requiring a response
- letters to the editors of Evening Standard, Sky News, Daily Mail, Daily Telegraph
- posts in responses to various web-blogs and comments including Evening Standard, Sky, Daily Mail, Daily Telegraph, Radio 4 & bad science websites
- Contribution to article in Daily Mail.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

4.4 Each edition of the 'Nutrition Society Gazette' carried an article on the Register and in March 2012 the editor of 'Complete Nutrition' agreed closer links with us and AfN now provide a full page article about our work for each edition.

4.5 As part of our efforts to promote Registered Nutritionists we identified conferences and events where we could promote the skills of Registered Nutritionists and the benefits of voluntary registration to the public and to the profession. During 2011-12 we attended the following conferences and events;

- Nutrition Society Summer Meeting in Reading University, July 2011
- Nutrition & Health Live at Olympia in November 2011
- Nutrition Society Winter Meeting at Royal College of Physicians, Dec 2011
- Perspectives in Public Health event at RSPH Jan 2012,
- Royal College of General Practitioners Stakeholder Group in Nutrition in Jan 2012
- Department of Health event in Jan 2012
- London Careers Fair at CLSG March 2012
- Nutrition Society Scottish Meeting at Aberdeen University March 2012
- JFHC Live at Olympia in March 2011

4.6 We also visited Chester University, King's College London and City of London School for Girls to promote nutrition as a career and the skills of Registered Nutritionists.

Building Strong Links within Nutrition

5.1 An important part of our work, as the newly established voluntary regulator, was to build closer links with other professional, Government, statutory and learned bodies in the field. Initial briefing meetings were held with the Presidents & Chief Executives of the British Dietetic Association, Nutritionists in Industry, Royal Society of Public Health and the Nutrition Society.

Course Accreditation

6.1 The purpose of AfN course accreditation is to recognise the highest standards of professional education in nutrition. Undergraduate honours degrees and postgraduate Masters degrees can apply for consideration for accreditation by the Association (usually for a period of 5 years), giving those who graduate from an accredited programme the right to apply for Direct Entry Registration at associate level with the UKVRN. The scheme is governed on behalf of AfN Council by the Accreditation Committee, (formally the Course Accreditation Committee,) under the terms of the Standard Operating Procedures for Accreditation.

6.2 Course accreditation is undertaken by volunteer assessors, all of whom are either Registered Nutritionists or senior academics/ co-professionals with a sound track record in accreditation. During the year two members (Alan Dangour and Jane Thomas) stood down from the committee, and new members Basma Ellahi (Chester Uni) and Danielle McCarthy (GSK) were welcomed. We are extremely grateful for the time and effort members of the Accreditation Committee put into their work in assessing courses.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

6.3 The year to 31st March 2012 was very busy and productive for the Accreditation Committee: meetings to consider new and reaccreditation submissions were held on 21 Sept 2011 and 23 March 2012, during which time the total number of courses accredited increased from 37 to 47 (29 undergraduate and 18 postgraduate). A third meeting was held in January 2012 to finalise the work done by the committee over the course of the year to re-write and re-format the requirements for course accreditation in line with the substantive changes to be implemented to the UKVRN.

Demonstrate the unique contribution the nutrition workforce makes to improving the health & well being of the nation

The Nutrition & Health Inequalities Project

7.1 The Nutrition & Health Inequalities Project, 'Improving Capacity, Confidence and Competence in Nutrition across the Workforce' is a three year project funded by the Department of Health Third Sector Investment Programme to scope the training, educational and support needs for those groups directly and indirectly involved in the delivery of nutritional advice within the health and social care sectors.

7.2 The aim of the project is to recognise and enhance workforce competences in nutrition at levels 3-4 of the Public Health Skills and Career Framework, across the health and social care sectors. It focuses on frontline staff situated within the most deprived parts of society who deliver nutritional advice to the public at ground level, including groups of workers/individuals in which nutrition is a primary aspect of their work, as well as workers for whom nutrition may not be a central part of their role but is an element of it.

7.3 From March 2011 we scoped and drafted the Workforce Competence Model in nutrition at level 3&4 and level 5+ in line with the Public Sector Skill and Careers Framework. To test the Competence Model as valid, accurate and fit for purpose we commissioned mass workshops across England from Sept to Nov 2011 with the target workforce. The academic independent research company, Simply Research, analyzed data from the mass focus group data (n=147) and Health Professional questionnaires (n=121). Key findings enabled the Project Team to tailor and amend the Model accordingly to create the finalized Workforce Competence Model in Nutrition. Workshop content, online questionnaires including the Health Professional Survey and Training Evaluation materials were ethically approved by the University of East London

7.4 The final 'Workforce Competence Model in Nutrition' was published in February 2012. The launch event took place at the Royal Society, 23 February 2012. Over 500 invitations were sent to Project stakeholders and contacts via post and email with 132 delegates confirming their attendance. On the event day, a total of 97 delegates attended. The launch event was video and audio recorded which was uploaded (alongside photographs of the event) to the Project page on the AfN website. For those who were unable to attend, a link to the event footage was sent via email and they were posted a copy of the WCM booklet. A feedback questionnaire was circulated to all delegates who attended to obtain comments on the event as well as initial feedback on the Model itself.

7.5 In preparation for the launch event, the Project Team produced the Workforce Competence Model in Nutrition booklet which summarizes the Projects aims the Models development and is the first published version of the finalised Model.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

7.6 The Training Evaluation Scheme (established to test on the job training and educational provision in nutrition against the WCM) ended on 31 January 2012. A total of 31 candidates successfully completed the course evaluations from the 8 courses that enrolled. Results from the Training Evaluation Scheme were analysed by Simply Research and the findings were received by the Project Team 22 February 2012. Data was distributed to all training providers who contributed to the Scheme for their in-house records and future course development.

7.7 In January 2012 we commissioned New Brand Vision (NBV), the website/graphical developers, to develop the online wireframe for the beginnings of the web portal hub. The hub will be a central access point for information on the WCM, recommended training courses, nutrition related events, forums and case studies with the aim of supporting workers in nutrition and to encourage networking at ground level. NBV have met all planned milestones, working within scheduled timelines and delivered the wireframe materials necessary for the demonstration presentation at the launch event that took place on 23 February 2012. Phase I of the development process is due to be complete mid June 2012 (full establishment of the wireframe).

Establish the AfN as a robust, functioning & sustainable voluntary regulator & registered charity.

Providing Practical Support for Registrants

8.1 The John Waterlow Reading Room was launched at our 3rd AGM on 10th November 2011 at our offices at 28 Portland Place. The Reading Room was named after our inaugural Patron, Professor John Waterlow, CMG FRS, who sadly died shortly after the AfN's formal launch at the Royal Society in June 2010. The establishment of the Reading Room is a part of our sustained effort to improve the practical support to ensure, on the public's behalf, Registrants ongoing competence and skill development.

8.2 In 2011 we launched an exclusive professional indemnity scheme for Registrants with the insurance company Hiscox, brokered by Charles Milne and Company. We also introduced credit card sized registration cards, so the public can be assured of an individual's registered status, and we commenced a review of the design and format of our Registration Certificates

Fellowship

9.1 We have been considering for some time how to recognize the sustained and ongoing contribution of Registered Nutritionists working at a national or international level through the award of Fellowship. In June 2011 Council agreed to establish a Fellows' Nominations Committee, chaired by the President, and agreed the criteria and application process for the award of Fellowship of the Association. Fellowship was launched in September 2011 and at Council in December 2011 the first four nominations for fellowship were approved. By 31st March 2012 there were six Fellows of the Association;

Dr. L. Levy
Prof. M. Wiseman
Prof. J. Buttriss
Prof. N. Finer
Dr. A Prentice
Prof. P. Calder

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

Continuing Professional Development

10.1 As the voluntary regulator, we use our experience and expertise to help CPD providers engage with Registered Nutritionists. In June 2011 Council established a working group to pursue activity in relation to supporting registrant's Continuing Professional Development, (CPD). CPD is an ongoing, structured combination of learning activity through which Registered Nutritionists maintain and extend their knowledge and skills for lifelong professional competence. Procedures and criteria for the endorsement of learning opportunities suitable for Continuing Professional Development were approved by Council in December 2011 and launched to course providers in February 2012. Our team of volunteer assessors, all Registered Nutritionists with expertise in their specialist areas, evaluate learning materials and objectives against our standards for endorsement. If a learning activity meets our standards, we will endorse it as an AfN CPD learning activity and promote it to our registrants. All our endorsed CPD carries our unique, numbered logo.

Operations

11.1 Main activity includes:

- Renegotiation our lease for office space at 28 Portland Place
- Redecoration & reorganization of office space to provide more appropriate working environment
- Appointment of a Finance Manager (new post) & Marketing Executive
- Introduction of SAGE, development of departmental budgets, monthly financial reporting and financial controls
- Review & agreement of Reserves Policy
- AGM in November 2011; Council elections and appointments to Committees
- Introduction of on-line payments
- Staff first aid training

Future Plans

Our activity in 2012-13 will remain focused around our three strategic aims:

Demonstrate the benefits of a well-regulated profession to Government, the public and service users, (the UKVRN).

- Grow the Register and develop regional networks for local public benefit activity
- Implement the new Register structure and unified title, 'Registered Nutritionist'
- Develop a strategy for international activity, linking health inequalities and professional skill development
- Continue to promote skills of Registered Nutritionists to public, government & employers with the aim of achieving statutory protection of title
- Continue to seek to influence food and nutrition policy and workforce development strategies
- Review our procedures for Fitness to Practice
- Introduce arrangements for monitoring registrant CPD.

ASSOCIATION FOR NUTRITION

Trustees' Annual Report for the year ending 31 March 2012 contd.

Demonstrate the unique contribution the nutrition workforce makes to improving the health & well being of the nation, including delivery of our TSIP-funded Nutrition & Health Inequalities Project.

- Launch web portal, self assessment tools, course certification and competence certification for lower level nutrition workers and co-professionals
- Communicate to employers, public & commissioning bodies the importance of a competent, skill-certified nutrition workforce
- Provide case studies, signposting and on-line peer assessment to assist in upskilling lower level nutrition workers and co-professionals to ensure nutrition advice is evidence based, safe and effective.

Establish the AfN as a robust, functioning & sustainable voluntary regulator & registered charity.

- Continue to seek additional medium term grant funding to secure implementation of our Nutrition & Health Inequalities Project
- To develop reliable income streams from accreditation, registration and CPD to ensure on-going development of UKVRN
- To secure more appropriate cost effective office accommodation

Reserves Policy

Approved by AfN Council & Trustees, 20th June 2012

General (unrestricted) reserves are required to fund possible deficits based on the current level of expected income and planned expenditure, whilst and until regular and reliable income streams are grown to meet the required operational expenditure and core activities become self-supporting. A minimum of 6 months at the planned level of net deficit, (excluding discretionary expenditure), which amounts to £25K, is to be retained as a minimum level of reserve. This minimum level will allow time for expenditure cuts to be made to match income levels, should planned growth not be achieved. At present the charities current level of reserves significantly exceeds this minimum threshold. These additional funds are being held to help fund planned possible deficits in the next two years.

The policy is kept under regular review by the Business, Planning and Governance Committee as budgets are updated, and formally reviewed and approved by all the trustees at least once a year. The next review will take place in June 2013.

The Association has a restricted reserve relating to the Department of Health funded Third Sector Improvement Project. The Association's policy is to apply funding to the project until the income is fully utilised.

The trustees' annual report was approved by the Board of Trustees on 19 September 2012.

.....*Leonie Milliner*..... Leonie Milliner, Company Secretary

Association for Nutrition

2011/12 Financial Statements

Statement of Financial Activities for the Year Ended 31 March 2012

	Notes	Unrestricted Funds £	Restricted Funds £	2012 Total £	2011 Total £
INCOMING RESOURCES					
<i>Incoming resources from charitable activities:</i>					
Fees and other income	2	175,559	204,000	379,559	425,856
<i>Incoming resources from generated funds:</i>					
Voluntary income	3	60,000	-	60,000	60,000
Investment income	4	14	-	14	30
TOTAL INCOMING RESOURCES		235,573	204,000	439,573	485,886
RESOURCES EXPENDED					
Charitable activities	5	178,035	317,875	495,910	278,555
Governance costs	6	6,864	1,174	8,038	4,667
TOTAL RESOURCES EXPENDED		184,899	319,049	503,948	283,222
NET INCOMING/(OUTGOING) RESOURCES		50,674	(115,049)	(64,375)	202,664
Funds brought forward as at 1 April		77,369	179,675	257,044	54,380
Funds carried forward at 31 March		128,043	64,626	192,669	257,044

Association for Nutrition

2011/12 Financial Statements

Company No.: 06488331

BALANCE SHEET

As at 31 March 2012

	<u>Notes</u>	2012 £	2011 £
TANGIBLE FIXED ASSETS			
Fixed assets	7	13,507	14,822
		<u>13,507</u>	<u>14,822</u>
CURRENT ASSETS			
Debtors	8	11,000	-
Cash at bank and in hand		249,456	249,913
		<u>260,456</u>	<u>249,913</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	9	(81,294)	(7,691)
NET CURRENT ASSETS		<u>179,162</u>	<u>242,222</u>
NET ASSETS		<u><u>192,669</u></u>	<u><u>257,044</u></u>
Financed by:			
Restricted funds	10	64,626	179,675
Unrestricted funds	11	128,043	77,369
TOTAL FUNDS	12	<u><u>192,669</u></u>	<u><u>257,044</u></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2012. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

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 for each financial year 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 for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 19th September 2012:

M J Wiseman, Honorary treasurer

on behalf of the trustees.

Association for Nutrition

2011/12 Financial Statements

Notes

(forming part of the financial statements)

1 PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice:

Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

- (i) Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount has been physically received or can be quantified with reasonable accuracy.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot fully be recovered.

- (i) Resources expended on charitable activities comprises expenditure related to the direct furtherance of the charity's objectives. Grants payable are included under charitable expenditure when a contract is signed with the grantee. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (ii) Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(e) Tangible fixed assets and 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

(f) Investment income

Investment income arises from interest receivable on funds held in interest bearing bank accounts.

Association for Nutrition

2011/12 Financial Statements

Notes

(forming part of the financial statements)

2 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Department of Health grant	-	204,000	204,000	340,528
Membership Fees	104,409	-	104,409	52,538
Accreditation Fees	70,000	-	70,000	31,000
Events and Other Income	1,150	-	1,150	1,790
	175,559	204,000	379,559	425,856

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Nutrition Society Subvention	60,000	-	60,000	60,000
	60,000	-	60,000	60,000

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Bank interest receivable	14	0	14	30

Association for Nutrition

2011/12 Financial Statements

Notes

(forming part of the financial statements)

5	Charitable activities	Unrestricted	Restricted	Total	Total
		Funds	Funds	2012	2011
		£	£	£	£
	Project and activity costs	7,788	147,488	155,276	35,908
	Meeting, Conferences and Events	8,506	19,961	28,467	11,564
	Marketing and Promotions	8,269	807	9,076	-
	Staff Costs	100,116	119,072	219,188	175,416
	Rent	17,683	17,683	35,366	21,549
	Office overheads	18,198	5,692	23,890	25,071
	Professional fees	10,196	7,172	17,368	7,499
	Depreciation	7,279	-	7,279	1,548
		178,035	317,875	495,910	278,555
6	Governance costs	Unrestricted	Restricted	Total	Total
		Funds	Funds	2012	2011
		£	£	£	£
	Committee and AGM meeting costs	6,546	856	7,402	4,267
	Independent Examination	318	318	636	400
		6,864	1,174	8,038	4,667

Association for Nutrition

2011/12 Financial Statements

Notes

(forming part of the financial statements)

7 FIXED ASSETS

	IT & Office Equipment £	Total £
Cost		
As at 1 April 2011	16,370	16,370
Additions	5,964	5,964
Total cost at 31 March 2012	<u>22,334</u>	<u>22,334</u>
Depreciation		
At 1 April 2011	1,548	1,548
Charge for the year	7,279	7,279
At 31 March 2012	<u>8,827</u>	<u>8,827</u>
Net book value as at 31 March 2012	<u>13,507</u>	<u>13,507</u>
Net book value as at 31 March 2011	<u>14,822</u>	<u>14,822</u>

8 Debtors

	2012 £	2011 £
Trade Debtors	<u>11,000</u>	-
	<u>11,000</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2012 £	2011 £
Trade creditors	54,974	4,942
Tax and social security	7,953	503
Accruals and deferred income	18,367	2,246
	<u>81,294</u>	<u>7,691</u>

10 Restricted funds

	At 1 April 2011 £	Income £	Expenditure £	At 31 March 2012 £
Third Sector Improvement Project	179,675	204,000	(319,049)	<u>64,626</u>
	<u>179,675</u>	<u>204,000</u>	<u>(319,049)</u>	<u>64,626</u>

The Third Sector Improvement Project resulted from a grant from the Department of Health to scope the training, educational and support needs for those involved in the delivery of nutritional advice in the health and social care sectors. The remaining funds were for expenditure in the 3 months to June 2012.

Association for Nutrition

2011/12 Financial Statements

Notes

(forming part of the financial statements)

11 Unrestricted funds

	At 1 April 2011 £	Income £	Expenditure £	At 31 March 2012 £
General Funds	77,369	235,573	(184,899)	128,043

12 Analysis of net assets by fund

	Restricted Funds £	General Funds £	Total £
Tangible assets	-	13,507	13,507
Debtors	-	11,000	11,000
Cash at bank and in hand	119,196	130,260	249,456
Current liabilities	(54,570)	(26,724)	(81,294)
Total	64,626	128,043	192,669

13 Staff numbers and costs

	2012	2011
The average number of full time equivalent persons employed by the charity during the year was:	5.4	5.1

The aggregate payroll costs of these persons were as follows:

	2012 £	2011 £
Wages and salaries	184,280	124,924
Social security costs	18,566	49,425
Employer pension contributions	4,193	-
Total	207,039	174,349

No employee received emoluments of more than £60,000 p.a..

6 trustees received a total of £2,876 in respect of travel expenses incurred.

14 Related Party Transactions

There were no transactions with related parties during the year (2011: None).

Independent Examiner's Report to the Trustees of Association for Nutrition

I report on the financial statements of the charitable company for the year ended 31 March 2012, which are set out on pages 13 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen M. Foster, FCA
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Curzon House
64 Clifton Street
London
EC2A 4HB



28th September 2012.