



# AfN Trustees' Annual Report and Financial Statements

2022 - 2023



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## Welcome

### Our Report

The Trustees of the Association, who are the company directors for the purposes of company law, present to you their report and financial statements for the year ended 31st March 2023.

This report has been 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).

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

The 2022-2023 Trustees' Annual Report was approved by the Council of the Trustees on the 20th November 2023.

### Administrative Details



#### Registered Address

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



#### Registered Charity

1136624



#### Company Number

6488331

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



## A word from the AfN President

It is a pleasure to present our annual report to you on behalf of our Council.

This year has been another busy and productive year for AfN. Our Council has worked to ensure AfN continues to thrive and that our investment is focused where it will have impact. We have reviewed our strategic plan in light of the changing external environment and refocused our priorities to ensure that we continue to support our registrants to be competent, ethical and effective professionals

We are a small organisation, working hard to deliver public benefit, and I would like to thank our trustees, volunteers and staff for their contributions to AfN's successes over the year.

Dr Alison Tedstone MBE RNutr FFAfN







## A word from the AfN Chief Executive

AfN continues to thrive, developing as an organisation to meet the needs of the public and our registrants.

In this report you will read about the work we have been doing to pursue our strategic aims and to provide public benefit through ensuring our standards and competencies for registrants are clear, relevant and up to date, and that our quality assurance schemes are fit for purpose, ensuring that those who join our register have the knowledge and skills required for safe, ethical and effective practice.

It remains a pleasure and an honour to work with this profession, and I express my thanks to our Trustees, volunteers and staff for their enthusiastic engagement with our work.

Helen Clark





## Our work for public benefit

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

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

The association holds an Annual General Meeting (AGM), with annual Council elections for terms of office of three years.

The Council met three times in the year to 31st March 2023.

Council is advised by standing committees and ad hoc working groups and task and finish groups.

All trustees give 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 AfN policy, withdraw from decisions when a conflict of interest arises.



### 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 Strategic Objectives

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. Our Strategic Plan 2020-2025 details the four strategic outcomes we believe are central to the realisation of our vision.

### Strategic Outcome 1

Everyone recognises the value of the nutrition profession and the essential role of AfN and its register

### Strategic Outcome 2

We have high standards for education, training and practice, developed through stakeholder engagement

### Strategic Outcome 3

AfN competencies are recognised as the standard for the regulation of nutritionists in the UK and beyond

### Strategic Outcome 4

Our registrants are supported to be effective through clear guidance, a CPD framework and robust regulation



## Our Charitable Objects

In addition to our four strategic objectives, as a registered charity we also have three charitable objects that are the foundation of all our activities.



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 interest in the field of nutrition, health and allied subjects





## Recognising Our Volunteers

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

We are delighted to have had over 150 dedicated volunteers supporting the organisation. These include:



### Trustees and Council Officers

Office held during 2022-2023 FY or on 20th November 2023

- Prof F Amirabdollahian RNutr
- Ms M Brown RNutr
- Dr B Buczkowski RNutr
- Prof J Cade RNutr FFAfN (Hon. Secretary)
- Mr A Flanagan ANutr
- Ms J Frew
- Dr J Garry RNutr
- Dr P Grabowski RNutr
- Ms Z Griffiths RNutr
- Ms L Horder
- Prof O Kennedy RNutr
- Dr V Lund
- Ms A Madukah RNutr
- Prof J Murphy RNutr (Hon. Treasurer)
- Mr S Ogden
- Ms B Saunders
- Ms L Street RNutr
- Dr A Tedstone MBE RNutr FFAfN (Chair)
- Mr M Webster





## Committees, Working Groups and Task & Finish Groups

- Accreditation (degrees)
- Business Planning and Governance
- Certification (wider workforce trainings)
- Fellows' Nomination
- Finance
- Medical (Nutrition) Education
- Registration
- Review working groups
- ANutr Development Framework



## Regional and National Representatives

- London & South East
- South West
- Wales
- Ireland
- Scotland
- North West
- East Midlands
- West Midlands
- Yorkshire & The Humber
- East of England



## Assessors

- Degree Accreditation
- Course Certification
- CPD Endorsement
- Education & Nutrition Resource Hub
- Fellows' Nominations
- UKVRN Registration
- CPD Reviews







## Governance and Responsibilities

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.



### Trustee 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**





## Our Strategic Activities

To support the achievement of our four strategic outcomes and our charitable objects we undertake a variety of activities each year.

Over the next few pages, we provide details of some of the main activities we have undertaken during the period of 1st April 2022 to 31st March 2023.







## Registration of professionals who are qualified and competent in nutrition

Our Register continues to benefit the public, employers and colleagues, through the easy identification on the online, searchable register of nutrition professionals who have demonstrated they meet and uphold the high standards of UKVRN registration.

The last two years we had experienced high application and transfer rates, with applicants reporting having had increased time and opportunities to put portfolio applications together during furlough and increased remote working. Applications for transfer and portfolio applications have remained elevated, but are returning to being closer to pre-pandemic levels (589 applications received in 2019/20).

The cost of living has been reported by registrants to have sadly resulted in a number of organisations across the UK and a range of sectors, significantly reducing their investment in nutrition and employment of nutrition services. This has resulted in a significant (96%) increase in the number of registrants taking voluntary suspension whilst they have a career break. We have also observed an increase in those resigning their registration as they have made the decision to leave nutrition practice and take up employment within non-nutrition professions.





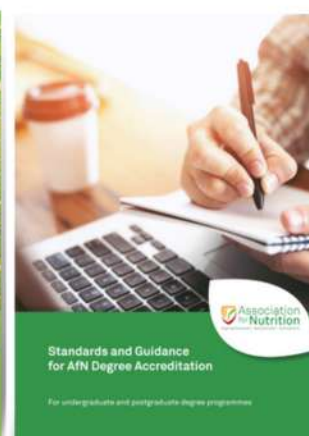
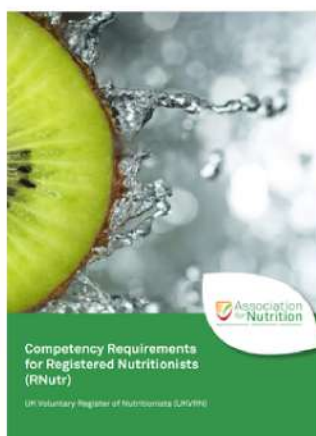
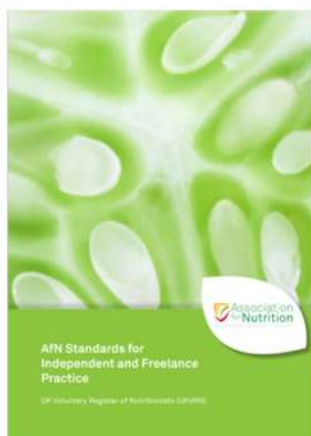


## Ensuring our competencies and standards reflect changes in the wider environment

Conducting periodic reviews enables us to ensure our competencies and standards reflect developments in the nutrition and health sectors, employment trends, and overall wider environment. This allows us to ensure the our register, registrants and quality assurance processes continue to protect and benefit the public and employers.

During the period of this report, we have concluded a number of large reviews and produced updated registration competencies and degree accreditation standards, along with new standards for freelance and independent practice. These were all produced through collaborative processes, which have included online questionnaires, focus groups, working groups, committee reviews and public consultations.

We are grateful for all of the input provided during the reviews of these documents. There will be a graduated timeframe for the implementation of these changes, which reflects the time needed by sectors such as universities, to make any relevant changes, and the training of assessors. Specific support and guidance activities will be undertaken over the next two periods, to support the implementation of the revised competencies and standards.



In effect from:

1st July 2023

1st April 2024

1st April 2025





## Quality assurance of nutrition education

Our Accreditation Assessors and Committee have continued to support the provision of high quality nutrition degrees, which enable graduates to achieve all of the competencies required for registration as Registered Associate Nutritionists (ANutrs), through the accreditation of nutrition science degree programmes.

14 applications for re-accreditation and 4 applications for initial accreditation were presented to the Accreditation Committee during the period of this report, resulting in 91 accredited degree programmes.



Split of accredited degree programmes by level

Continuing Professional Development (CPD) is essential for all professionals, and it is a career-long commitment made by all UKVRN registrants. CPD can take many forms, such as attending courses, workshops, conferences, webinars, journal clubs, reading articles, viewing programmes and undertaking voluntary activities.

To aid registrants in identifying suitable, organised, activities that can aid the maintenance or development of their knowledge and skills, training providers can submit their activities for quality assurance through the AfN CPD Endorsement Scheme.

During the period of this report, 71 new activities were successfully awarded CPD Endorsement. Over 65% of these activities were offered by the training provider free of charge, removing a potential barrier to undertaking a minimum of 30-hours of CPD each year.



## **Fitness to Practice**

During the period of this report, concerns were raised regarding seven individuals.

Two complaints were in respect to the practice of individuals who are not UKVRN registrants, therefore these cases could not be investigated and advice was provided to the complainants of on alternative pathways for raising their concerns.

The remaining five cases were confirmed to be in respect to UKVRN Registrants and referred to aspects that were within the remit of AfN to investigate.

Three cases referred to social media posts that had not clearly identified at the outset of the post the commercial link between the individual and the business. The individuals immediately removed non-compliant posts and provided reflections confirming this would not occur in the future. These cases were closed through the provision of guidance and CPD recommendations.

The investigation into one case concluded the evidence demonstrated confirmation from the client that no breach of standards had occurred, but that there had been significant miscommunications between the registrant and a related third party. This was referred to the Registrar and was closed through the provision of CPD and communications guidance.

In the remaining case, the evidence reviewed showed that the individual had undertaken activities outside of their scope of practice and their practice had fallen below the standards expected of a UKVRN registrant. The Registrar agreed that it was in the public interest to remove the individual from the UKVRN and agreed to the removal from the register via a voluntary removal agreement, with no return to the register possible for a minimum period of five years.





## Our Future Plans

Our trustees have agreed the following activity areas as priorities to support the achievement of the AfN Strategic Plan 2020-2025:



Provide support, guidance and assessor training in respect to the implementation of the revised competencies for registration of nutrition professionals as Registered Nutritionists (RNutrs) coming into effect 1st April 2024 and 1st April 2025 for Registered Associate Nutritionists (ANutrs), and the revised standards for AfN Degree Accreditation.



Supporting Registrants to be safe, effective and ethical practitioners through the development of a series of professional development and practice guides. This includes the production of an ANutr Development Framework to provide early career stage nutritionists with tools that can help them to navigate their early years and aid professional development.



Supporting Registrants to raise public awareness and understanding of nutrition science through platforms such as social media, public engagement events and the nutrition resource hub. Providing guidance on how to navigate the complexities of different communication platforms, remaining within scope and managing potential conflicts.





## Financial Reports and Policies

Over the next few pages, we provide copies of our financial reports for the period of 1st April 2022 to 31st March 2023, plus our financial policies in respect to reserves and investments, which were reviewed and agreed by the Board of Trustees on 29th June 2023.

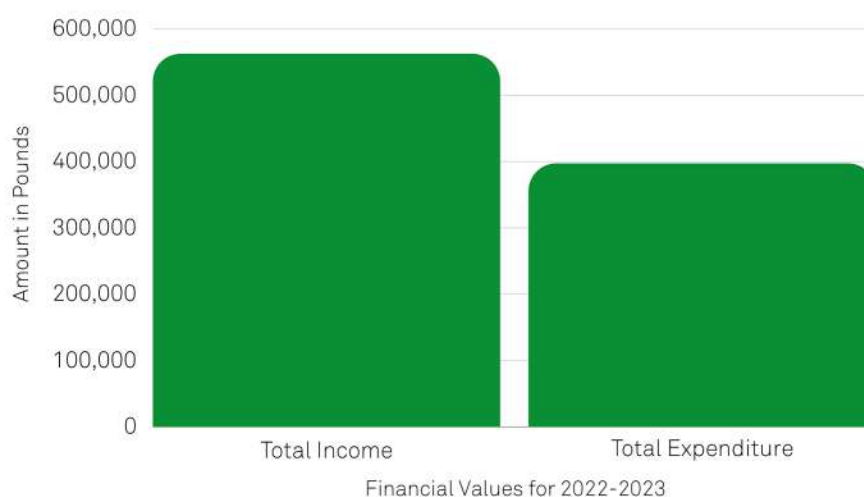






## Finance Review

- The financial performance of the Association remained strong during 2022 - 23 with an 11% increase in overall income, which was £43K over budget. Registration income grew by £70K during the period.
- Expenditure increased in 2022 – 23 compared to the previous year predominantly due to staff, who had been recruited in late 2021 to deliver planned development projects, being remunerated for a full year's employment. However, overall expenditure during the financial year was £159K lower than had been budgeted for.
- Deferred income (registration fees paid in October of which 50% relate to the current financial year, whilst the residual 50% relate to the subsequent financial year) amounted to £180K – a slight decrease on the previous year (£196K)
- Cash inflow during 2022 – 23 totaled £166K compared to £209K in the previous year. At the year end, the Association's cash balances, including cash held in deposit accounts, amounted to £740K
- Due to successive increases in the Bank of England Base Rate, the Association's income from its interest bearing deposit accounts during the financial year increased to £4K (2021 – 22: £228)





## Reserves Policy

AfN holds Reserves in order to ensure that it is able to continue to deliver its services to registrants and benefit to the public in the event of something unexpected happening leading to a temporary reduction in income. Holding Reserves also supports the management of risk which the Association may face and to ensure that potential liabilities can be discharged.

The Association's Trustees hereby confirm that:

1. The AfN Reserves Policy has been based on the Trustees' knowledge of the risks, obligations and opportunities that the organisation does or could face.
2. Trustees have regularly reviewed risks and have taken appropriate mitigating action. As a result, they have a thorough understanding of the risks which may impact the Association.
3. Trustees are satisfied that the financial information with which they have been furnished has fully informed their understanding of the financial position of the organisation.
4. Trustees are confident that the level of Reserves that has been determined is rational, adequate and appropriate for the Association
5. 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 unforeseen events.
6. Requisite consideration has been given to the impact of both over-reserving as well as the danger of under-reserving
7. The Reserves Policy has been quantified to meet the working capital needs of the Association
8. Reserves will not be utilised to fund the acquisition of fixed assets
9. The Association is totally committed to providing public benefit and the Reserves Policy embodies the sustainability of that pre-eminent objective.
10. The Reserves Policy will be regularly monitored and evaluated in order to ensure that it remains appropriate and effective.

Reviewed and approved by Council 29th June 2023





## Investment Policy

- Funds not currently 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), with a mainstream UK based provider of deposit accounts, bonds or Common Investment Funds.
- Approval to open a new account with a mainstream UK-based provider of deposit accounts, short-term corporate bonds, UK Government Securities or common investment funds requires the agreement of Finance Committee
- Surplus funds will be held with our main bankers to provide security despite interest rate rises not being passed on by those providers; unless it can be demonstrated that a mainstream UK-based provider of deposit accounts, short-term bonds or medium term collective investments 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 reported in a note accompanying the quarterly management accounts.
- The Finance Manager will subsequently make recommendations to the Chief Executive regarding the movement of funds within existing accounts and new investments as appropriate and necessary
- A full review will be prepared annually and considered by both Finance Committee and Council, including consideration of alternative providers and forms of investment.
- The Reserves Policy will be regularly monitored and evaluated in order to ensure that it remains appropriate and effective.

Reviewed and approved by Council 29th June 2023



## 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

## Report Approval

- 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 20th November 2023.

Dr Alison Tedstone MBE RNutr FFAfN  
President and Chair of Council





## **Independent Examiners Report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

### **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.

Annie Josselyn, FMAAT AATQB  
Maurice J. Bushell & Co. Ltd, Units 4 & 5 Brightwell Barns,  
Waldringfield Road, Brightwell, Ipswich, Suffolk, IP10 0BJ

20th November 2023





## Statement of Financial Activities for the Year Ended 31 March 2023

(including income and expenditure account)

	NOTES	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	2023 TOTAL (£)	2022 TOTAL (£)
<b>INCOME</b>					
• Charitable activities	2	558,416	-	558,416	502,130
• Investments	3	4,149	-	4,149	228
<b>TOTAL INCOME</b>		562,565	-	<b>562,565</b>	502,358
<b>EXPENDITURE</b>					
• Charitable activities	4	397,234	-	397,234	352,818
<b>TOTAL EXPENDITURE</b>		397,234	-	<b>397,234</b>	352,818
<b>NET INCOME</b>		165,331	-	<b>165,331</b>	149,540
Total funds brought forward		386,528	-	386,528	236,988
		<b>551,859</b>	-	<b>551,859</b>	<b>386,528</b>



## Balance Sheet as at 31 March 2023

	NOTES	2023 (£)	2022 (£)
<b>TANGIBLE FIXED ASSETS</b>			
• Fixed assets	5	<b>6,567</b>	4,417
		<b>6,567</b>	4,417
<b>CURRENT ASSETS</b>			
• Stock		<b>0</b>	0
• Debtors	6	<b>24,803</b>	28,868
• Cash at bank and in hand		<b>740,771</b>	574,672
		<b>765,574</b>	603,540
<b>CURRENT LIABILITIES</b>			
• Falling due within one year	7	<b>(220,282)</b>	(221,429)
<b>NET CURRENT ASSETS</b>		<b>545,292</b>	382,111
<b>NET ASSETS</b>		<b>551,859</b>	386,528
<b>Financed by:</b>			
• Restricted funds			
• Unrestricted funds	8	<b>551,859</b>	386,528
<b>TOTAL FUNDS</b>	9	<b>551,859</b>	386,528

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 20th November 2023.

Signed on behalf of the Trustees:

Prof J Murphy (Honorary Treasurer)





## Cash Flow Statement for Year Ended 31 March 2023

CASH FLOWS FROM OPERATING ACTIVITIES	2023 (£)	2022 (£)
	165,331	149,540
<u>ADJUSTED FOR:</u>		
• Depreciation	2,345	2,965
• Decrease (increase) in receivables	4,065	3,874
• Increase (decrease) in payables	(1,147)	56,819
• Purchase of fixed assets	(4,495)	(3,905)
<b>NET CASH FROM ACTIVITIES</b>	<b>166,099</b>	<b>209,293</b>
<u>INCREASE (DECREASE) IN CASH BALANCES</u>		
• Cash at start of year	574,672	365,379
• Cash at end of year	740,711	574,672
<b>CASH INFLOW</b>	<b>166,099</b>	<b>209,293</b>



## 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.

### Fund

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 criterion 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 (£)	2023 TOTAL (£)	2022 TOTAL (£)
• Registration fees	420,894	-	420,894	350,820
• Accreditation and CPD fees	136,015	-	136,015	150,860
• Certification fees	1,150	-	1,150	350
• Events and other income	357	-	357	100
	558,416	-	558,416	502,130
• Research Projects	-	-	-	-
	558,416	-	558,416	502,130

There was no restricted income received in the financial years 2023 or 2022

## 3 Income from Investments

	Unrestricted Funds (£)	Restricted funds (£)	2023 TOTAL (£)	2022 TOTAL (£)
• Bank interest receivables	4,149	-	4,149	228

## 4 Expenditure from charitable activities (including support costs)

	Unrestricted Funds (£)	Restricted funds (£)	2023 TOTAL (£)	2022 TOTAL (£)
• Staff Costs	299,090	-	299,090	271,680
• Rent	34,317	-	34,317	31,494
• Meetings, conferences and events	12	-	12	281
• Fitness to Practice work	4,058	-	4,058	1,193
• Assessor fees and training	9,340	-	9,340	9,140
• Marketing and publicity	1,844	-	1,844	341
• Projects and IT	13,440	-	13,440	12,547
• AGM, Council meetings and trustee training	1,483	-	1,483	333
• Office overheads	24,135	-	24,135	19,345
• Professional fees	2,755	-	2,755	2,775
• Depreciation	2,345	-	2,345	2,965
• Sundry (write offs)	3,665	-	3,665	(26)
• Independent examination	750	-	750	750
	397,234	-	397,234	352,818



## 5 FIXED ASSETS

	IT & Office Equipment (£)	TOTAL (£)
<b>Cost</b>		
• As at 1 April 2022	55,606	55,606
• Additions	4,495	4,495
• Total cost at 31 March 2023	60,101	60,101
<b>Depreciation</b>		
• At 1 April 2022	51,189	51,189
• Charge for the year	2,345	2,345
• At 31 March 2023	53,534	53,534
<b>Net book value as at 31 March 2023</b>	<b>6,567</b>	<b>6,567</b>
Net book value as at 31 March 2022	4,417	4,417

## 6 Debtors

	2023 (£)	2022 (£)
• Trade debtors	9,305	10,715
• Other debtors	5,460	5,460
• Staff travel loans	0	0
• Prepayments	10,038	12,693
	<b>24,803</b>	28,868

## 7 Creditors: amounts falling due within one year

	2023 (£)	2022 (£)
• Trade creditors	0	0
• Other creditors	0	0
• Tax and social security	5,635	5,688
• Accruals and deferred income	214,647	215,741
	<b>220,282</b>	221,429

Deferred income represents £180,413 (2022: £196,945) of registration fees received in advance of the period to which they relate (the October renewal cycle). All deferred income as at 31 March 2022 has been released.





## 8 Unrestricted funds

	At 1 April 2022 (£)	Income (£)	Expenditure (£)	At 31 March 2023 (£)
• General Funds	386,528	562,565	(397,234)	551,859

## 9 Analysis of net assets by fund

	Restricted funds (£)	General funds (£)	Total (£)
• Tangible assets	-	6,567	6,567
• Stock	-	-	-
• Debtors	-	24,803	24,803
• Cash at bank and in hand	-	740,771	740,771
• Current liabilities	-	(220,282)	(220,282)
<b>Total</b>	-	551,859	551,859

## 10 Staff numbers and remuneration

	2023	2022
The average number of predominantly part-time staff employed by the charity during the year, including 1 x FTE, was:	9	9
• Wages and salaries	242,970	221,585
• Social security costs	18,477	17,093
• Employer pension contributions	21,029	19,985
<b>Total</b>	397,234	352,818

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

## 11 Trustees' remuneration

No trustees received remuneration for any services provided.

13 trustees (2022:16) received a total of £452 (2022:£312) in respect to 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

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.



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