



# AfN Trustees' Annual Report and Financial Statements

2021-2022





Association  
for Nutrition

*Regulating Professionals – Raising Standards – Improving Health*

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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 2022.

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 2021-2022 Trustees' Annual Report was approved by the Council of the Trustees on the 17th November 2022.

## Administrative Details



### Registered Address

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



### Registered Charity

1136624



### Company Number

6488331

## Association for Nutrition

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



## President's Foreword

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

Having become President in January 2021, I would like to thank my predecessor Dr Margaret Ashwell OBE for her six years of service to AfN, and for leading Council during the development of the strategic plan which we are now working to deliver.

In this report you can read more about the work we are doing to protect the public both through regulation and through supporting our registrants to be effective competent practitioners.

AfN is a small organisation which is able to deliver its responsibilities through the efforts of its volunteers, supported by a small staff team. I would like to thank all of those who have contributed to AfN's successes over the year, and who continue to make AfN a vibrant and thriving organisation.

Dr Alison Tedstone MBE RNutr FAFN



## Chief Executive's Foreword

AfN has continued to grow and thrive during the 2021-22 year. Our register has continued to grow, and our accredited degree programmes continued to provide high quality nutrition education and training, despite the many delivery hurdles universities faced during the pandemic. We have also addressed the challenges of nutrition training for the wider workforce through revisions to our certification scheme and by working with partner organisations to launch a nutrition curriculum for our future medical doctors.

Regulated practitioners stand out from others thanks to their commitment to safe, effective and ethical practice, and we were pleased to launch our revised Standards of Ethics, Conduct and Performance in January. We have also supported registrants to maintain their competence, through CPD and networking opportunities provided by our regional representatives and a wide variety of endorsed CPD activities.

I would like to thank all of our volunteers, reps, committee members and registrants for the contribution they make to AfN and the nutrition profession. It is a pleasure and an honour to work with you.

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 2022.

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

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.



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



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



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



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

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 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 and Council Officers

Office held during 2021-2022 FY or on 17th November 2022

- Prof F Amirabdollahian RNutr
- Dr M Ashwell OBE RNutr FAFN (Chair until 31 Dec 2021)
- Ms M Brown RNutr
- Prof J Cade RNutr FFAfN (Hon. Secretary)
- Prof A Dangour RNutr (Hon. Treasurer until 31 Dec 2021)
- Mr A Flanagan ANutr
- Ms J Frew
- Dr J Garry RNutr
- Dr P Grabowski RNutr
- Prof O Kennedy RNutr
- Dr V Lund
- Ms A Madukah RNutr
- Prof G McNeill RNutr FAFN
- Prof J Murphy RNutr (Hon. Treasurer from 1 Jan 2022)
- Ms B Saunders OBE
- Ms L Street RNutr
- Dr A Tedstone OBE RNutr FFAfN (Chair from 1 Jan 2022)
- Dr F Tsofliou RNutr

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Volunteers





## Committees, Working Groups and Task & Finish Groups

- Accreditation (degrees)
- Business Planning and Governance
- Certification (wider workforce trainings)
- Fellows' Nomination
- Finance
- Medical (Nutrition) Education
- Registration

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Volunteers



## Regional and National Representatives

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

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Volunteers



## Assessors

- Degree Accreditation
- Course Certification
- CPD Endorsement
- Medical (Nutrition) Education Resources
- Nutrition Resource Hub Resources
- Fellows' Nominations
- UKVRN Registration
- CPD Reviews

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Volunteers



# 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 we undertake a variety of activities each year.

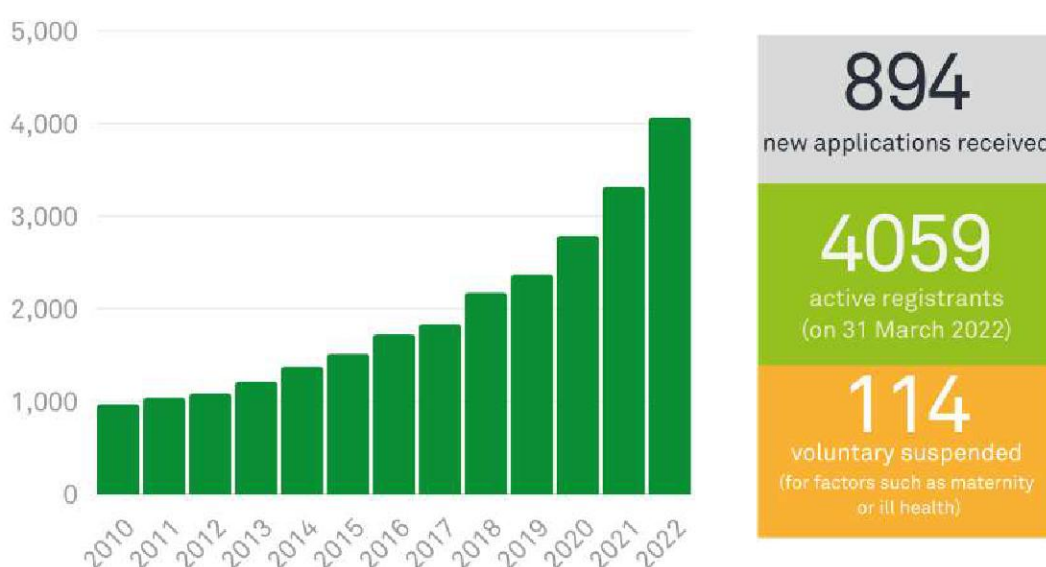
During the period of 1st April 2021 to 31st March 2022, our activities have included:



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

Throughout the continuing and challenging times of the COVID-19 pandemic, we have continued to maintain an accurate and trustworthy register of individuals who have demonstrated they meet and uphold the high standards of UKVRN registration.

Our Register continues to provide benefit to the public, employers and colleagues, through the easy identification of these professionals on the online, searchable register. We are pleased to report that the register continues to grow, with increasing numbers committing to evidence-based, ethical practice.







## Standards of ethics, conduct and performance

Following review and consultation with registrants, stakeholders and the public, revised Standards of Ethics, Conduct and Performance were published and came into effect on 1st January 2022.

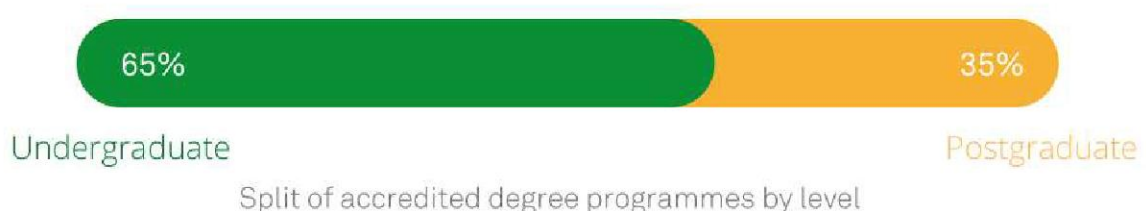
These standards are designed to ensure our registrants practise safely, effectively, appropriately and in the best interest of the public. They apply to all Registrants, regardless of their field of activity, contract of employment or membership/ registration with any other professional organisation. Registrants uphold these standards to demonstrate their commitment to professionalism and to provide public trust and confidence in nutrition science and nutrition professionals.



## Quality assurance of nutrition education

The Accreditation Committee has continued its work to accredit and re-accredit degree programmes throughout the year, with 16 applications for accreditation or re-accreditation presented to the committee during the year.

We are pleased that the number of accredited programmes has remained steady, providing a good supply of nutrition degrees which meet our standards. In order to support this activity we have provided assessor training, and we have engaged with accredited programmes through correspondence, programme leader forums and annual monitoring.



The review of the Course Certification scheme for the delivery of nutrition training below degree level was completed. A revised scheme is being piloted, with scheme first opened to trainings for the fitness and leisure sector.

To aid the public protection that course certification provides, AfN is working with the Chartered Institute for the Management of Sports and Physical Activity (CIMSPA). This partnership pilot will work to set out a clear understanding of a professional's scope of practice in relation to nutrition advice; influence and support the review of professional standards; review and enhance the approval of nutrition education products.



### **Nutrition education for medical practitioners**

The NHS Long Term Plan reported the need for better nutrition training for healthcare professionals, and committed to ensuring that nutrition will have a greater place in their education and training.

In October, we published the AfN Curriculum in Nutrition for Medical Doctors, which was developed with the support of an interprofessional group made up of representatives from across medical schools, government, NHS, medical royal colleges, nutrition and dietetic professionals, medical students, doctors and training providers.



### **Fitness to Practice**

During the period of 1st April 2021 to 31st March 2022, four concerns, complaints or self-declarations were made regarding registrants fitness to practice.

One case was dismissed as no evidence could be provided to support the claim and two progressed for the investigation stage prior to the end of the period covered in this report.

One individual was suspended from the Register for a period of 12-months, upholding and matching the sanction applied by another regulatory body.



# Our future plans

Our trustees reviewed the AfN Strategic Plan 2020-2025 in November 2022 and agreed activities in the following areas as a priority:



Implementation of the revised competencies for registration of nutrition professionals as Registered Associate Nutritionists (ANutrs) and Registered Nutritionists (RNutrs)



Supporting Registrants to be safe , effective and ethical practitioners through the development of a series of registration, professional development and practice guides



Supporting Registrants to raise public awareness and understanding of nutrition science through platforms such as social media



Implementation of revised standards and processes for the accreditation of nutrition science degrees in the UK and internationally



# Financial reports and policies

## Finance review

- For the first year since its foundation, the Association's income in the past financial year exceeded £500K. Whilst Registration income during 2021 – 22 was similar to the previous year, Accreditation income increased by 18% during the same period
- Costs were closely controlled during the financial year with expenditure 4% less than in 2020 – 21
- The positive cash inflow for the financial year 2021 – 22 was £209K compared to £153K in the previous year. As at 31 March 2022, the Association's cash balances totaled £575K which will be deployed to fund future activities to benefit Registrants
- Deferred Income (Registration fees paid in October of which 50% relate to the current financial and 50% relate to the subsequent financial year) amounted to £196K in 2021 – 22 compared to £153K in the previous year





# 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 5th July 2022

- 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), a mainstream UK based provider of deposit accounts.
- Approval to open a new account with a mainstream UK-based provider of deposit accounts, short-term corporate bonds or UK Government Securities requires agreement of the Finance Committee
- Surplus funds will be held with our main bankers while interest rates remain low – on the basis that market forces mean there is little difference in the rates between the main providers and the administrative cost of setting up a new account is significant; unless it can be demonstrated that a mainstream UK-based provider of deposit accounts or short-term bonds can offer either lower risk or higher returns, in which case place 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 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.

# 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 17th November 2022.



**Dr Alison Tedstone MBE RNutr FFAfN**  
President and Chair of Council

Date: 17th November 2022

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



# Independent examiners report to the AfN Trustees

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

## 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

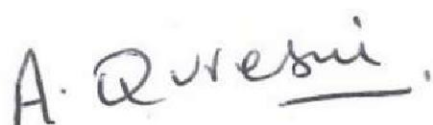
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed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



**Adil Qureshi - ACCA**

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

Date: 17th November 2022

# Statement of financial activities for the year ended 31 March 2022

(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>INCOME:</b>					
Charitable activities	2	502,130	-	<b>502,130</b>	484,013
Investments	3	228	-	<b>228</b>	248
<b>TOTAL INCOME</b>		<b>502,358</b>	<b>-</b>	<b>502,358</b>	484,261
<b>EXPENDITURE:</b>					
Charitable activities	4	352,818	-	<b>352,818</b>	367,484
<b>TOTAL EXPENDITURE</b>		<b>352,818</b>	<b>-</b>	<b>352,818</b>	367,484
<b>NET INCOME</b>		<b>149,540</b>	<b>-</b>	<b>149,540</b>	116,797
Total funds brought forward		236,988	-	<b>236,988</b>	120,191
		<b>386,528</b>	<b>-</b>	<b>386,528</b>	236,988



# Balance sheet as at 31 March 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<b>TANGIBLE FIXED ASSETS</b>			
Fixed assets	5	<u>4,417</u>	<u>3,477</u>
		<u>4,417</u>	<u>3,477</u>
<b>CURRENT ASSETS</b>			
Stock		0	0
Debtors	6	28,868	32,742
Cash at bank and in hand		<u>574,672</u>	<u>365,379</u>
		<u>603,540</u>	<u>398,121</u>
<b>CURRENT LIABILITIES</b>			
Falling due within one year	7	<u>(221,429)</u>	<u>(164,610)</u>
<b>NET CURRENT ASSETS</b>		<u>382,111</u>	<u>233,511</u>
<b>NET ASSETS</b>		<u>386,528</u>	<u>236,988</u>
<b>Financed by:</b>			
Restricted funds			
Unrestricted funds	8	<u>386,528</u>	<u>236,988</u>
<b>TOTAL FUNDS</b>	9	<u>386,528</u>	<u>236,988</u>

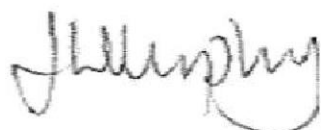
The trustees acknowledge their responsibilities for:

(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 17th November 2022



Prof J Murphy RNutr, RD  
Honorary Treasurer  
on behalf of the trustees

# Cash Flow Statement For Year Ended 31 March 2022

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	149,540	116,797
<u>Adjusted for:</u>		
Depreciation of fixed assets	2,965	3,825
Decrease (increase) in receivables	3,874	(9,817)
Increase (decrease) in payables	56,819	44,959
Purchase of fixed assets	<u>(3,905)</u>	<u>(3,130)</u>
<b>NET CASH FROM ACTIVITIES</b>	<b>209,293</b>	<b>152,634</b>
 <b>NET INCREASE IN CASH BALANCES</b>		
Cash at start of year	365,379	212,745
Cash at end of year	<u>574,672</u>	<u>365,379</u>
<b>NET CASH INFLOW</b>	<b>209,293</b>	<b>152,634</b>

# 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 (SORP 2015), issued by the Charity Commission, and Financial Reporting Standard FRS 102.

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

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 estimated 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.



# Notes forming part of the financial statements

## 2 Income from Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Registration Fees	350,820	-	350,820	356,031
Accreditation and CPD Fees	150,860	-	150,860	127,502
Certification	350	-	350	245
Events and other Income	100	-	100	235
	502,130	-	502,130	484,013
Research projects	-	-	-	-
	<b>502,130</b>	<b>-</b>	<b>502,130</b>	<b>484,013</b>

There was no restricted income received in the financial years 2022 or 2021.

## 3 Income from Investments

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Bank interest receivable	228	-	228	248

## 4 Expenditure on Charitable activities (including support costs)

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Staff Costs	271,680	-	271,680	242,784
Rent	31,494	-	31,494	25,201
Meetings, Conferences and Events	281	-	281	254
Fitness to Practice work	1,193	-	1,193	-
Assessor fees and training	9,140	-	9,140	6,380
Marketing and Publicity	341	-	341	275
Project and IT	12,547	-	12,547	51,744
AGM, Council meetings and trustee training	333	-	333	1,139
Office overheads	19,345	-	19,345	25,156
Professional fees	2,775	-	2,775	9,232
Depreciation	2,965	-	2,965	3,825
Bad debt write off	0	-	0	689
Sundry	-26	-	-26	35
Independent Examination	750	-	750	750
	<b>352,818</b>	<b>-</b>	<b>352,818</b>	<b>367,464</b>

## 5 FIXED ASSETS

	IT & Office Equipment £	Total £
<b>Cost</b>		
As at 1 April 2021	51,701	51,701
Additions	3,905	3,905
Total cost at 31 March 2022	<u>55,606</u>	<u>55,606</u>
<b>Depreciation</b>		
At 1 April 2021	48,224	48,224
Charge for the year	2,965	2,965
At 31 March 2022	<u>51,189</u>	<u>51,189</u>
<b>Net book value as at 31 March 2022</b>	<u><b>4,417</b></u>	<u><b>4,417</b></u>
Net book value as at 31 March 2021	<u>3,477</u>	<u>3,477</u>

## 6 Debtors

	2022 £	2021 £
Trade Debtors	10,715	15,127
Other Debtors	5,460	5,460
Staff travel loans	0	0
Prepayments	12,693	12,155
	<u>28,868</u>	<u>32,742</u>

## 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	0	0
Other creditors	0	906
Tax and social security	5,688	5,347
Accruals and deferred income	215,741	158,357
	<u>221,429</u>	<u>164,610</u>

Deferred income represents £196,945 (2021: £152,562) of registration fees received in advance of the period to which they relate. All deferred income as at 31 March 2022 was released at the beginning of financial year 2022 - 2023.

## 8 Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General Funds	<u>236,988</u>	502,358	(352,818)	<u>386,528</u>

## 9 Analysis of net assets by fund

	Restricted Funds £	General Funds £	Total £
Tangible assets	-	4,417	4,417
Stock	-	-	-
Debtors	-	28,868	28,868
Cash at bank and in hand	-	574,672	574,672
Current liabilities	-	(221,429)	(221,429)
<b>Total</b>	<u>-</u>	<u>386,528</u>	<u>386,528</u>

## 10 Staff numbers and remuneration

The average number of predominantly part-time staff employed by the charity during the year, including 1 X FTE, was:

	2022	2021
	9	7
	<u>£</u>	<u>£</u>
Wages and salaries	221,585	207,409
Social security costs	17,093	15,083
Employer pension contributions	19,985	19,593
<b>Total</b>	<u>258,663</u>	<u>242,085</u>

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

## 11 Trustees' remuneration

No trustees received remuneration for any services provided.

16 trustees (2020:16) received a total of £312 (2021: £194) 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.





Supporting a healthier nation  
through nutrition practice  
grounded in science



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