
BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

UNAUDITED

DRAFT TRUSTEES' REPORT AND FINANCIAL

STATEMENTS FOR THE YEAR ENDED 29

FEBRUARY 2020

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

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BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 29 FEBRUARY 2020

Trustees	Ms C Bovey, Chairman Mrs S Acreman (resigned 21 May 2019) Ms M Mackintosh Prof M Wiseman Ms Linda Wedlake (appointed 9 September 2019) Ms Angela Madden (appointed 9 September 2019) Mr S Grayston, BDA Honorary Treasurer Mr G Parker (resigned 21 May 2019)
Charity registered number	282553
Principal office	5th Floor, Charles House 148/149 Great Charles Street Birmingham B3 3HT
Accountants	Crossley Financial Accounting Chartered Accountants Star House Star Hill Rochester Kent ME1 1UX

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 29 FEBRUARY 2020

The Trustees submit their annual report and the unaudited financial statements of British Dietetic Association General & Education Trust (the charity) for the year ended 29th February 2020. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Financial Reporting Standards for Smaller Entities Statement issued in January 2015.

Objectives and Activities

POLICIES AND OBJECTIVES

GRANTS, AWARDS AND PRIZES POLICY

The Trustees have, over the years, established a policy on making grants, awards and prizes, by practice, precedents and decisions in principle. This complies with the requirements of the rules and legislation that governs Charities, requiring a formal policy which codifies those decisions.

Achievements and performance

REVIEW OF ACTIVITIES

Elsie Widdowson Lecture

The Trustees have continued to support the annual Lecture to commemorate the late Dr Elsie Widdowson CH, one of the Twentieth Century's most important figures in the field of nutrition and dietetics.

The 2019/20 Elsie Widdowson Lecturer was Dr Angela Madden who gave the Lecture at The British Dietetic Association's BDA Annual General Meeting on the 17 June 2019.

Awards and Grants

The Trustees supported a number of activities during the year, approving new grants and awards.

The winner of the Rose Simmonds Memorial Fund Award was Sorrel Burden with a paper on 'Pre-operative oral nutritional supplementation with dietary advice versus dietary advice alone in weight losing patients with colorectal cancer'. The winner of the Elizabeth Washington Award was Chris Cheyette for his book 'Carbs and Cals Gestational Diabetes'. The Dame Barbara Clayton Award was not awarded.

The Pat Judd Bursary was awarded to Tabitha Ward, who will use the bursary to go to Nepal and participate in a nutrition education programme. This used the remaining funds put aside in memory of the late Professor Pat Judd, and therefore this will be the final year that funding is awarded.

The Trustees considered 16 grant applications for development, research or educational activities in 2019/20. The Trustees approved funding for 6 grants and made provisional decisions which may lead to additional applications being funded in due course. Overall the Trustees made available in excess of £60,000, over its planned estimate. This was agreed by the Trustees as a good sign that it is supporting more grants compared to recent years.

The Trustees have set aside an annual budget of £5,000 to support dietitians who attend conferences to promote the science and practice of dietetics. 22 applications for funding were received and the Trustees approved funding for 18 of those applications.

The Trustees have also set aside a budget of £5,000 to support dietitians attending the ICD 2020 conference in South Africa. Applications were invited to be submitted within a time-frame and were considered at the February 2020 Trustees meeting. 13 applications for funding were received and the Trustees approved funding for 5 of those applications.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 29 FEBRUARY 2020

INVESTMENT POLICY AND PERFORMANCE

The Trustees agreed to make around £40,000 available for grant bids in 2019/20, should appropriate bids be made via the application process, a sum which is equivalent to investment income.

The Trustees review the investment and allocation policies annually, both to reassess the reasons for keeping reserves and to ensure that appropriate levels are maintained. An Investment Policy has also been drawn up, to structure the Trust's assets. The Trustees agree a range of parameters, within which the portfolio can be adapted to meet the changing circumstances of the markets. The parameters are reviewed on a regular basis, or whenever a significant event occurs. The Trustees reviewed the investment portfolio during 2019/20 but made no major adjustments in the investment funds.

The Trustees have agreed a socially responsible investment policy and the GET funds are invested accordingly.

The Trustees appointed Cazenove Charities to manage the Trust Fund's investments from 2017 onwards.

The Trust's income in 2019/20 was generated almost entirely from the income on its investments. A small donation was received from the Privy Purse.

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

The Trust Deed gives the Trustees the power "to accumulate income for so long as may be permitted by law or invest the same or apply the same as income in any subsequent year". The Trustees hold reserves in the form of a portfolio of investments and deposit accounts.

There are three funds, a General Fund and two Designated Funds: the Rose Simmonds Memorial Fund; and the Elizabeth Washington Fund. There is also an annual award entitled the Dame Barbara Clayton Award for Innovation in Dietetic Practice which was created to recognise the contribution of Dame Barbara to the BDA.

The annual accounts of the Trust give the level of reserves they are holding on the last day of the relevant financial year to which those accounts relate.

The Trustees' Policy on reserves states that:

"The reserves are held:

- in order to create an income which the Trustees make available to applicants for grants for dietetic research and for funding short or modular training in research for dietitians;
- to provide for larger sums, advanced from time to time in the form of grants or repayable grants, to

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 29 FEBRUARY 2020**

support specific projects; and

- to provide an emergency reserve from which work to sustain core support for the science of dietetics could be funded in the event of the failure of The British Dietetic Association.”

The Trustees have calculated the potential impact for the third bullet point above and have identified a need to consider around £745,000 from the free reserves for this contingency. However to satisfy the first two bullet points and to provide a reasonable income for on going support to grant requests, the total reserves should be higher than this amount alone. The Trustees consider that the present level of reserves is sufficient to meet the needs set out above.

The Trust's expenditure policy is based on making appropriate use of its existing funds.

In the event that part of the income arising from the funds in any one year is not spent on grants or projects, owing to an absence of applications of a sufficiently high standard, the unspent amount will ordinarily be added to the Trust's reserves. Given the sums involved, this practice is unlikely to result in reserves that are too high for the Trust's needs. Conversely, given the nature of the Trust's commitments, a substantial part of the reserves could be used at any point without risking insolvency or seriously disrupting its work.

Current Reserves

At the end of the financial year 2019/20 the BDA GET General Fund unrestricted reserves totalled £1,831,897 (£1,836,613 for 2018/19) and the designated funds totalled £119,729 (£113,342 for 2018/19) made up of the Rose Simmonds Memorial Fund, Elizabeth Washington Fund and grants approved within the year but unspent at the end of the year. This gave an overall total of £1,951,626 (£1,949,955 in 2018/19).

Structure, governance and management

CONSTITUTION

There have been no/the following changes in the objectives since the last annual report.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Trust deed.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 29 FEBRUARY 2020

The major risks to which the Charity is exposed have been identified by the Trustees. Systems are in place to eliminate or diminish these risks. A Risk Register is in place and is updated annually. The Trustees developed a service level agreement with the BDA, to clarify the level of support from the BDA and the relationship between the two bodies. The Trustees meet quarterly, with half of the meetings by teleconference and half face to face, to keep operational costs to a minimum. This allows for more timely decisions on grant applications. The Trustees have trialed different methods of hearing directly from grant applicants, by person and by telephone, to ensure they are fully informed of all relevant matters before making a decision on an application.

Mr S Grayston, BDA Honorary Treasurer

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 29 FEBRUARY 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 29 February 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 29 FEBRUARY 2020**

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.

Signed:

Dated:

T Rose FCA, CTA

Crossley Financial Accounting

Star House
Star Hill
Rochester
Kent
ME1 1UX

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2020**

	Note	Unrestricted funds 2020 £	Total funds 2019 £
INCOME FROM:			
Donations and legacies	2	250	250
Investments	3	78,756	54,292
TOTAL INCOME		79,006	54,542
EXPENDITURE ON:			
Award costs	4	11,162	7,668
Charitable activities	6 & 5	65,694	25,959
Other expenditure	7	30,738	17,685
TOTAL EXPENDITURE	8	107,594	51,312
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(28,588)	3,230
Net gains/(losses) on investments	11	30,259	(14,292)
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,671	(11,062)
NET MOVEMENT IN FUNDS		1,671	(11,062)
RECONCILIATION OF FUNDS:			
Total funds brought forward		1,949,955	1,961,017
TOTAL FUNDS CARRIED FORWARD		1,951,626	1,949,955

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**BALANCE SHEET
AS AT 29 FEBRUARY 2020**

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Investments	11		1,921,569		1,891,310
CURRENT ASSETS					
Debtors	13	1,400		1,400	
Investments	14	68,346		67,946	
Cash at bank and in hand		18,596		48,856	
			<u>88,342</u>	<u>118,202</u>	
CREDITORS: amounts falling due within one year	15	(58,285)		(59,557)	
NET CURRENT ASSETS			<u>30,057</u>		<u>58,645</u>
NET ASSETS			<u>1,951,626</u>		<u>1,949,955</u>
CHARITY FUNDS					
Unrestricted funds	16		1,951,626		1,949,955
TOTAL FUNDS			<u>1,951,626</u>		<u>1,949,955</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

Ms C Bovey

Mr S Grayston

The notes on pages 10 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

British Dietetic Association - General & Education Trust constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.5 Resources Expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

Management and administration comprises costs for the running of the charity itself as an organisation.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment - 33% straight line

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2020

1. ACCOUNTING POLICIES (continued)

1.12 Legal Basis and Organisation

The General and Education Trust was founded in 1981. The Trust is governed by non-executive Trustees under the terms of the Trust Deed. Trustees have particular responsibilities for the payment of grants under the Trust Deed. The Trust raises money from supporters of the Trust and through other events. The Trust has no employees.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Investment Income

Investment income is accounted for in the period in which the charity is entitled to receipt.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Total funds 2019 £
Donations received	250	250
	<hr/>	<hr/>
Total 2019	250	
	<hr/>	

In 2019, of the total income from donations and legacies £250 was to unrestricted funds and £Nil was to restricted funds.

3. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2019 £
Income from listed investments	78,154	53,305
Income from investments and Tax recoverable thereon	554	905
Interest receivable	48	82
	<hr/>	<hr/>
	78,756	54,292
	<hr/>	<hr/>
Total 2019	54,292	
	<hr/>	

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

4. AWARD COSTS

	Unrestricted funds 2020 £	<i>Total funds 2019 £</i>
Elizabeth Washington Fund Award	2,000	-
Rose Simmonds Memorial Fund Award	3,000	2,000
ICD Travel Awards	6,162	4,168
Dame Barbara Clayton Award	-	1,500
	<hr/> 11,162 <hr/>	<hr/> 7,668 <hr/>
<i>Total 2019</i>	<hr/> 7,668 <hr/>	

In 2019, of the total award cost, £7,668 was to unrestricted funds and £Nil was to restricted funds.

5. ANALYSIS OF GRANTS

	Grants to Institutions 2020 £	Total 2020 £	<i>Total 2019 £</i>
Grants paid	64,054	64,054	24,321
<hr/> All grants paid above were unrestricted. <hr/>			

6. GOVERNANCE COSTS

	Unrestricted funds 2020 £	<i>Total funds 2019 £</i>
Auditors' remuneration - non audit	1,640	1,638
	<hr/> 1,640 <hr/>	<hr/> 1,638 <hr/>

In 2019, of the total governance cost, £1,638 was to unrestricted funds and £Nil was to restricted funds.

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

7. OTHER EXPENDITURE

	Unrestricted funds 2020 £	<i>Total funds 2019 £</i>
Telephone	87	128
Travel and subsistence	2,985	3,350
Insurance	1,400	1,400
Gifts	1,477	844
Management charge	10,569	10,362
Postage and carriage	-	28
Books	-	-
Office stationery	-	343
Policy support	14,220	1,230
	<u>30,738</u>	<u>17,685</u>
<i>Total 2019</i>	<u>17,685</u>	

In 2019, of the total other expenditure, £17,685 was to unrestricted funds and £Nil was to restricted funds.

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Total 2020 £	<i>Total 2019 £</i>
Award costs	11,162	7,668
Costs of raising funds	11,162	7,668
Grants payable	64,054	24,321
Expenditure on governance	1,640	1,638
Other expenditures	30,738	17,685
	<u>107,594</u>	<u>51,312</u>
Total 2020	<u>-</u>	

9. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2019 - £NIL).
During the year, no Trustees received any benefits in kind (2019 - £NIL).
During the year, Trustees received £628 (2019 - £589) of reimbursement expenses.

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020

10. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
At 1 March 2019 and 29 February 2020	<u>1,000</u>
Depreciation	
At 1 March 2019 and 29 February 2020	<u>1,000</u>
Net book value	
At 29 February 2020	<u>-</u>
<i>At 28 February 2019</i>	<u>-</u>

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

11. FIXED ASSET INVESTMENTS

	Listed securities £
Market value	
At 1 March 2019	1,891,310
Revaluations	30,259
	<hr/>
At 29 February 2020	1,921,569
	<hr/>

Investments at market value comprise:

	2020 £	2019 £
Listed Investments	1,921,569	1,891,310
	<hr/>	<hr/>

All the fixed asset investments are held in the UK

12. SUMMARY OF INVESTMENTS

	2020 £	2019 £
Cazenove Capital	1,921,569	1,891,310
	<hr/>	<hr/>
	1,921,569	1,891,310
	<hr/>	<hr/>

13. DEBTORS

	2020 £	2019 £
Prepayments and accrued income	1,400	1,400
	<hr/>	<hr/>

14. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Affirmative Deposit Fund	50,307	49,955
COIF Charities Deposit Funds	18,039	17,991
	<hr/>	<hr/>
	68,346	67,946
	<hr/>	<hr/>

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

15. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	20,724	10,361
Other creditors	35,754	47,288
Accruals and deferred income	1,807	1,908
	<u>58,285</u>	<u>59,557</u>

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 March 2019 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 29 February 2020 £
Designated Funds	113,342	-	-	6,387	-	119,729
General Funds	1,836,613	79,006	(107,594)	(6,387)	30,259	1,831,897
Total Unrestricted funds	1,949,955	79,006	(107,594)	-	30,259	1,951,626
Total of funds	<u>1,949,955</u>	<u>79,006</u>	<u>(107,594)</u>	<u>-</u>	<u>30,259</u>	<u>1,951,626</u>

Designated funds

The trustees have agreed to designate funds for grants committed to but not yet awarded.

BRITISH DIETETIC ASSOCIATION - GENERAL & EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT
YEAR

	Unrestricted funds 2020 £
Fixed asset investments	1,921,569
Current assets	88,342
Creditors due within one year	(58,285)
	<hr/>
	1,951,626
	<hr/>