



ANNUAL REPORT

AND FINANCIAL STATEMENTS

2023 - 2024

APPROVED BY THE AFN TRUSTEES - 11/11/2024



Association
for Nutrition

Regulating Professionals - Raising Standards - Improving Health



Table of Contents



Administrative details and forewords



Our work for public benefit



Recognising our volunteers



Governance and responsibilities



Our strategic activities



Our future plans



Financial reports and policies





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 2024.

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 2023-2024 Trustees' Annual Report was approved by the Council of the Trustees on the 11th November 2024.

Administrative Details



Registered Address

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



Registered Charity

1136624



Company Number

6488331

A word from the AfN President

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

It has been another busy and productive year for AfN Council. Our Council includes both registrants and lay members, and provides oversight of the organisation, ensuring that AfN continues to provide public benefit.

This year we have been pleased to see the implementation of new standards, competencies and policies to ensure AfN remains an effective and robust organisation.

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 and grow, working hard to meet the needs of the public and our registrants.

We have continued to work to provide public benefit, implementing new standards and competencies and developing resources to ensure our registrants are supported to be safe, effective and ethical practitioners. This year we have been particularly pleased to launch the ANutr Framework providing additional guidance and resources to support early career nutritionists.

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 2024.

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 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.



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 Strategy

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

Our four strategic outcomes are:

Strategic Outcome One

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

Strategic Outcome Two

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

Strategic Outcome Three

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

Strategic Outcome Four

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



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 2023-2024 FY or on 11th November 2024

19

Volunteers

- Prof J Cade RNutr FFAfN
- Ms S Bailey
- Dr D Bhakta RNutr
- Dr B Buczkowski RNutr FAFN
- Ms S Canet
- Dr A Collins RNutr
- Ms J Frew
- Dr J Garry RNutr
- Ms Z Griffiths RNutr FAFN
- Ms L Horder
- Mr R Hughes
- Ms A Madukah RNutr
- Prof J Murphy RNutr
- Mr S Ogden
- Ms M Papagiannaki RNutr
- Ms L Street RNutr
- Dr A Tedstone MBE RNutr FFAfN
- Dr F Tsofliou RNutr
- Mr M Webster



103

Volunteers

Committees, Working Groups and Task & Finish Groups

- Accreditation (degrees)
- Business Planning and Governance
- Non-Degree Quality Assurance
- Fellows' Nomination
- Finance
- Medical (Nutrition) Education
- Registration
- ANutr Development Framework



28

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



79

Volunteers

Assessors

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



Governance and Responsibilities

The Association for Nutrition (AfN) has a well-structured governance system that ensures effective leadership and management of the organisation.

The Articles of Association and subsidiary rules detail the appointment procedures for Trustees, Officers and Committee Chairs. 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. This division of duties allows for efficient execution of the AfN's mission, pursuit of the organisation's charitable goals and the maintenance of proper oversight.



Trustee Responsibilities

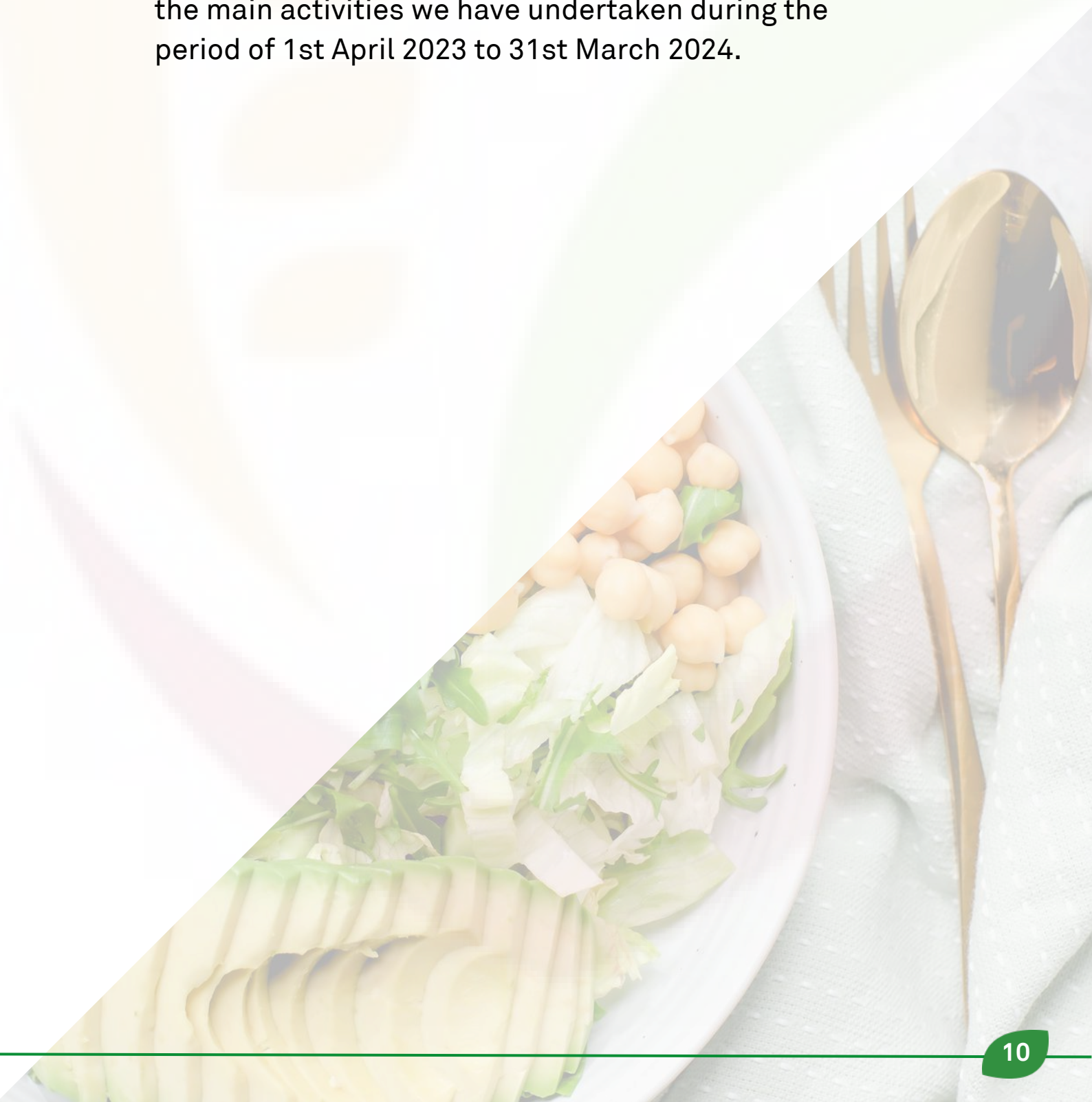
- To put public benefit at the forefront of any decisions and activities undertaken.
- To set the strategic goals and direction of the charity in order to further or support its charitable objectives.
- To comply with statutory accounting and reporting requirements
- To declare any potential Conflicts 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.



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 2023 to 31st March 2024.



Registration of professionals who are qualified and competent in nutrition

Our Register continues to benefit the public, employers, and colleagues by providing an easily accessible and searchable online database of nutrition professionals who have demonstrated their adherence to the high standards of UKVRN registration.

During this reporting period:

- Revised Registration Competencies were published on the 1st April, with the RNutr competences coming into effect on 1st April 2024 and ANutr competences on 1st April 2025.
- Updated application guidance documents aligned with revised RNutr competencies were published, so as to provide clear guidance with visuals and links to helpful resources.
- The AfN International Degree Comparability Table was published to facilitate portfolio assessments based on international degrees and remove a financial barriers for non-UK graduate applicants.
- The new Standards of Independent & Freelance Practice came into effect on 1st July 2023, providing further guidance alongside the Standards of Ethics, Conduct and Performance for registrants practicing in a independent/freelance capacity and those utilising their services.
- We delivered ANutr portfolio application clinics and ethical practice sessions to university students studying nutrition science.

- We continued to provide Zoom clinics for those applying for registration via ANutr and RNutr portfolio, for ANutr registrants preparing for RNutr transfer, and for current registrants with CPD queries.
- Six new Registration Assessors were recruited and trained.
- A training day was held in Sheffield for AfN registration assessors, with workshop activities to support the assessment of the incoming revised RNutr competencies ahead of their 1st April 2024 launch.
- Online registration assessment forms were introduced to support the assessor team and facilitate assessment audit.
- Registrants were supported during registration renewal periods with multi-media communication reminders.



Supporting the development of professional practice skills and confidence in early career professionals

The ANutr Development Framework working group met six times during the year.

October 2023 – The Framework was officially launched with three lunchtime webinars, one on each strand, consisting of a short presentation and a Q&A session.

- Strand 1 Professional Development Resources – Numerous multimedia resources were created on various topics relevant to ANutrs, available on the AfN website.
- Strand 2 Mentoring – A self-directed training Powerpoint, guidance and templates were created and roadtested.
- Strand 3 Transfer Portfolio Webinars – December 2023 for ANutrs transferring on the previous RNutr CCs and March 2024 for ANutrs transferring on the new RNutr CCs.

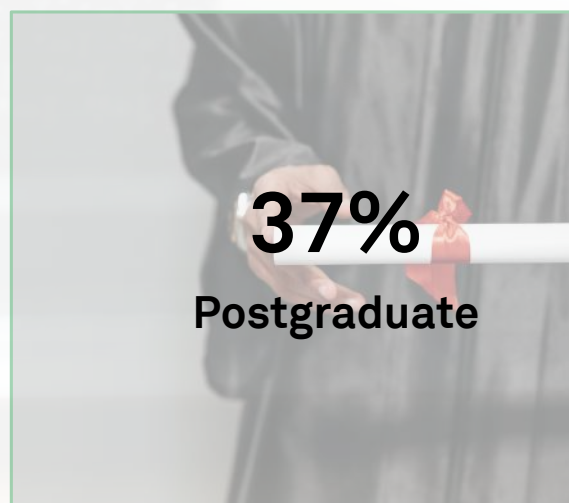
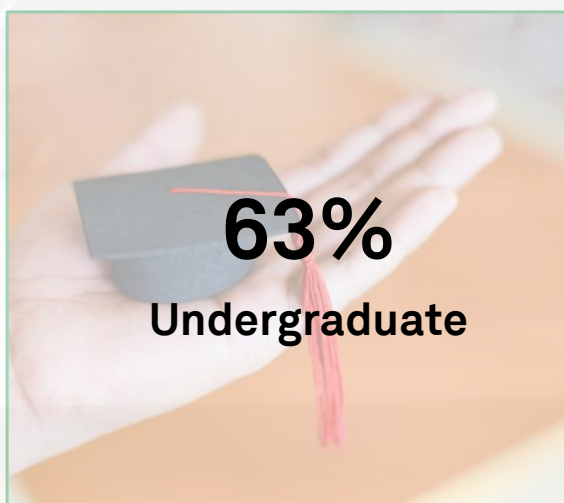


Quality assurance of nutrition education

Degree Programme Accreditation

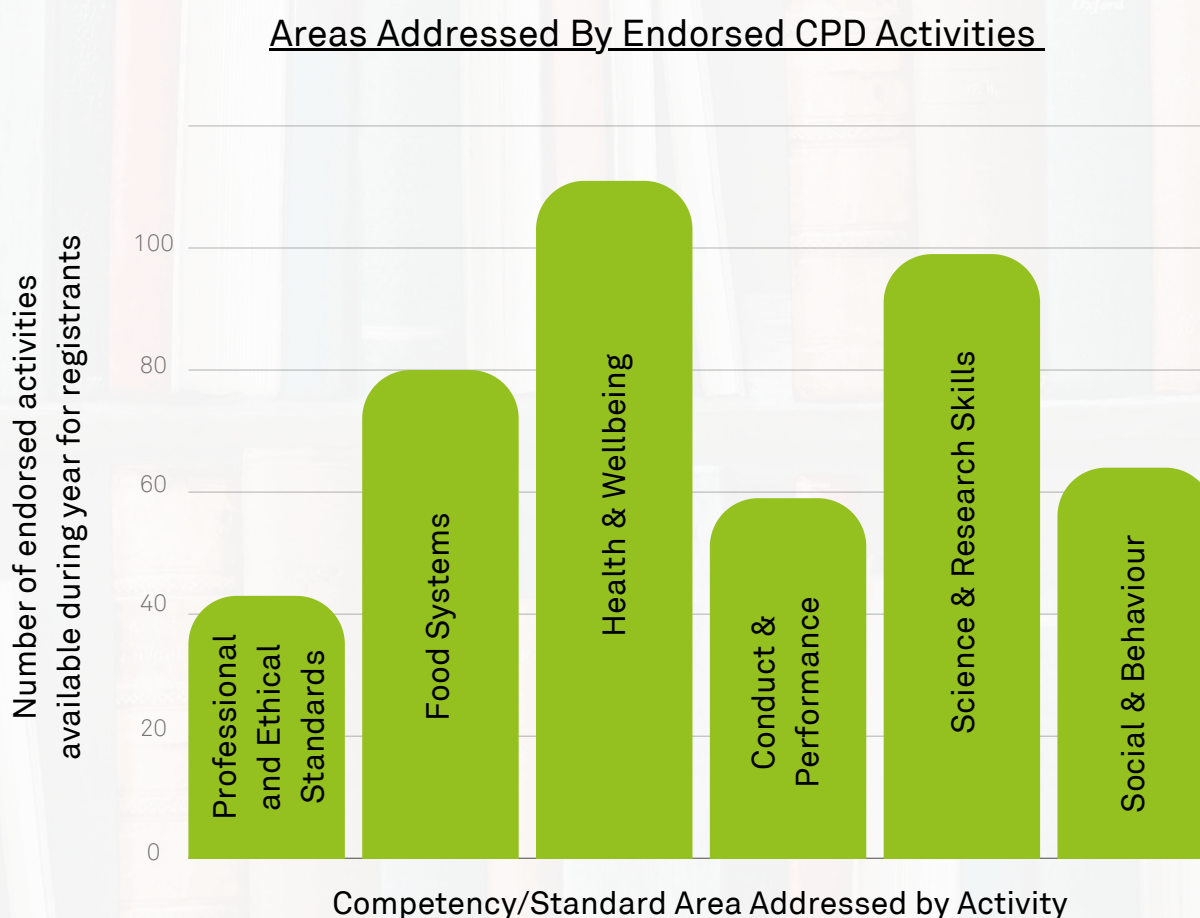
- We have redesigned the application process for degree accreditation applications and reaccreditations ready for the 2025 Accreditation Standards and Core Competencies.
- A pilot process for reaccreditation was launched in September 2023. The revised reaccreditation and application process under the 2025 Accreditation Standards and Core Competencies will be launched in April 2024.
- 16 reaccreditation applications and 4 new applications were presented to the Accreditation Committee for consideration during the financial year.
- There were 100 accredited degree programmes during the financial year that have or are training students to meet all of the competency requirements for registration as a Registered Associate Nutritionist (ANutr) and eligibility to apply via the direct entry pathway.

Split of accredited degree programmes by level



CPD Activity Endorsement

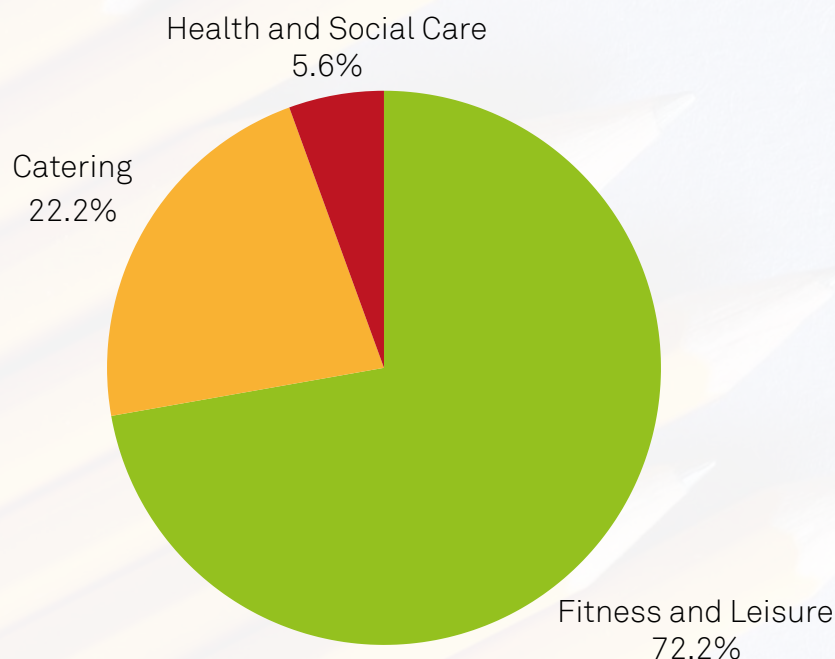
- Continuing Professional Development (CPD) is a crucial aspect of maintaining professional competence for UKVRN registrants. It is a lifelong commitment that helps Registered Nutritionists and Registered Associate Nutritionists stay current in their field and enhance their skills
- To assist registrants in identifying high-quality CPD opportunities, the Association for Nutrition (AfN) offers a CPD Endorsement Scheme. This scheme allows training providers to submit their activities for quality assurance
- This year we reviewed and updated our endorsement standards and enhanced the web listings of approved activities, to aid registrants to identify the specific competency or standard area the activity supports.



Course Certification for Nutrition Training of the Non-Nutritionist Workforce

- There are many members of the wider workforce that do not require the depth and breadth of knowledge of a registered Nutritionist (RNutr or ANutr), but where a foundation of knowledge in nutrition science can aid them in being able to support members of the public access credible and reliable nutrition information.
- Following a review of the Course Certification quality assurance scheme, revised learning outcomes, standards and procedures were launched in a phased manner for the three assessment frameworks (Fitness & Leisure, Catering, and Health & Social Care respectively).
- Whilst completing a certified course does not provide the learner with a professional title, the training provider can opt in to the provision of an AfN Certificate, that the learner can add to their CV.

Certified Courses by Assessment Framework



Fitness to Practise

During the period of this report, there were five fitness to practise concerns raised.

Two of these concerns were related to the practice of individuals who were not UKVRN registrants and could not therefore be investigated. Advice was provided on alternative pathways for raising their concerns.

The remaining three concerns related to UKVRN registrants and therefore they were within our remit to investigate.

One of the cases related to an incorrect use of title (Registered instead of Registered Associate Nutritionist) on a website which, once corrected, was closed with guidance provided to the registrant.

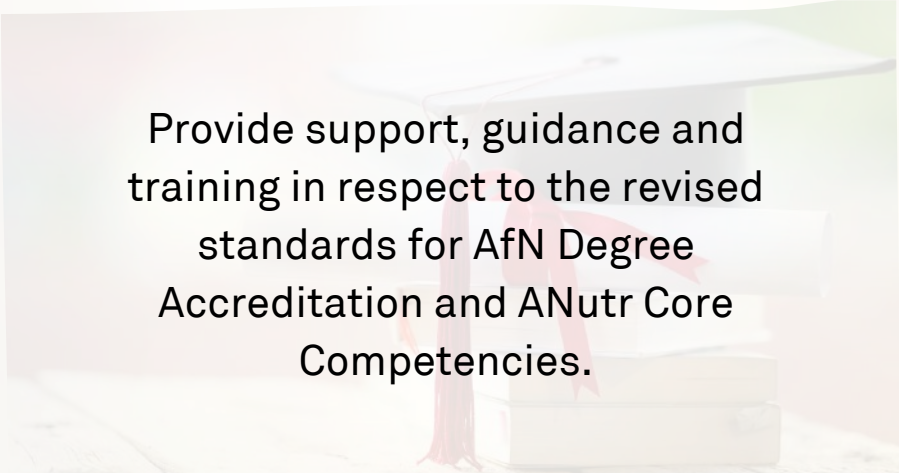
One case related to misleading website information and social media posts where it could be inferred that the individual was providing 'treatments' outside their scope of practice. Posts were promptly deleted and web content amended. The case was subsequently closed with the provision of guidance and education on standards of ethics, conduct and performance.

One case remained open at the end date of this reporting period.

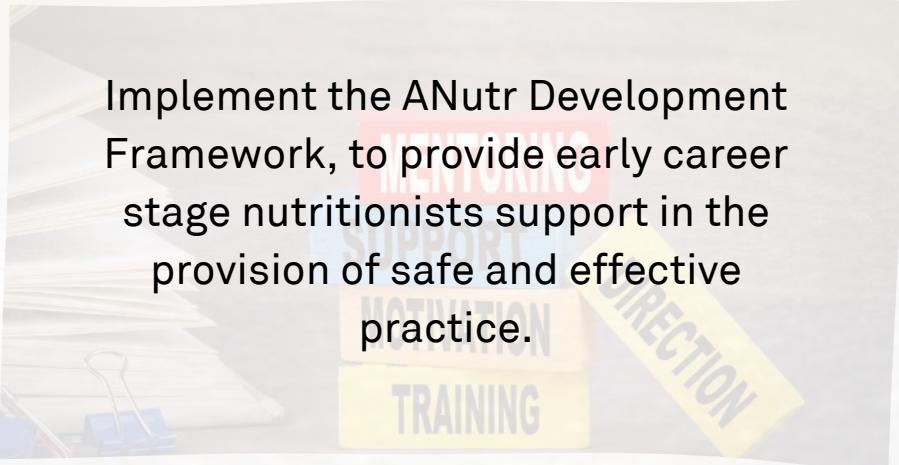


Our Future Plans

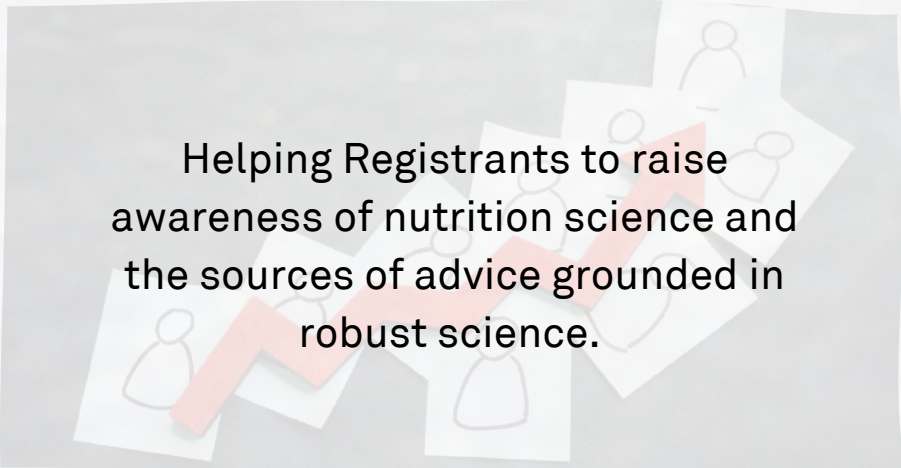
Our trustees have agreed the following activity areas as priorities to support the achievement of the AfN Strategic Plan 2020-2025:



Provide support, guidance and training in respect to the revised standards for AfN Degree Accreditation and ANutr Core Competencies.



Implement the ANutr Development Framework, to provide early career stage nutritionists support in the provision of safe and effective practice.



Helping Registrants to raise awareness of nutrition science and the sources of advice grounded in robust science.



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 2024.

We also present our financial policies in respect to reserves and investments, which were reviewed and agreed by the Board of Trustees on 25th June 2024.



Finance Review

Income

- Registration income for financial year 2023 – 24 was £22K higher than during the previous year and £66K over budget. Registration receipts increased for all categories except RNutr renewals.
- Accreditation income during the period was £7K higher than budget and £6K higher than at the end of 2022 – 23 due to new accreditation applications
- CPD receipts for the year were marginally lower than in financial year 2022 – 23.
- Other income, mainly bank interest, was £10K higher than in 2022 – 23 and £5K over budget whilst certification income was £3K over budget.

Expenditure

- Overall expenditure year-on-year was £99K higher than in 2022 - 23 predominantly due to two new employees being appointed during the year as well as the cost of maternity leave cover.
- FTP, office overheads, project expenditure and Council costs were, collectively, £40K under budget.
- Professional Fees during the period were substantially lower than budget due to the Royal Charter not being granted to date and, consequently, the anticipated resultant costs were not incurred.

Overview

- Income at 31st March 2024 was £42K higher than in 2022 -23 and £82K over budget. However, whilst expenditure was £56K higher than in the same period last year, the accounts still show that there was a surplus at the end of the financial year.

Reserves Policy

Reviewed and approved by Council 25th June 2024

- 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:
 - The AfN Reserves Policy has been based on the Trustees' knowledge of the risks, obligations and opportunities that the organisation does or could face.
 - 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.
 - 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.
 - Trustees are confident that the level of Reserves that has been determined is rational, adequate and appropriate for the Association's needs.

Reserves Policy (cont.)

Reviewed and approved by Council 25th June 2024

- 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.
- Requisite consideration has been given to the impact of both over-reserving as well as the danger of under-reserving
- The Reserves Policy has been quantified to meet the working capital needs of the Association
- Reserves will not be utilised to fund the acquisition of fixed assets
- The Association is totally committed to providing public benefit and the Reserves Policy embodies the sustainability of that pre-eminent objective.
- 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 25th June 2024

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.

Investment Policy (Cont.)

Reviewed and approved by Council 25th June 2024

- 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.

Bankers

NatWest Bank

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

Metro Bank

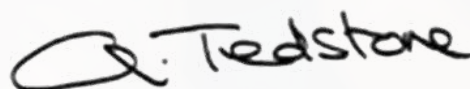
One Southampton Row,
London, WC1B 5HA

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 11th November 2024.



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 2024.

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

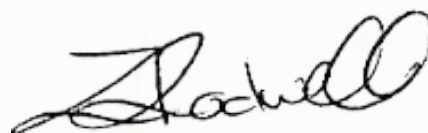
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed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



Zara Rodwell, FMAAT AATQB ACIPP
Maurice J. Bushell & Co. Ltd, Office 12, Epsilon House
West Street, Ipswich, Suffolk, IP3 9FJ

6th December 2024

Statement of Financial Activities for the Year Ended 31 March 2024

(including income and expenditure account)

	NOTES	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	2024 TOTAL (£)	2023 TOTAL (£)
INCOME					
• Charitable activities	2	588,882	-	588,882	558,416
• Investments	3	17,860	-	17,860	4,149
TOTAL INCOME		606,742	-	606,742	562,565
EXPENDITURE					
• Charitable activities	4	491,719	-	491,804	397,234
TOTAL EXPENDITURE		491,719	-	491,804	397,234
NET INCOME		115,023	-	114,454	165,331
Total funds brought forward		551,859	-	551,859	386,528
		666,882	-	551,859	386,528

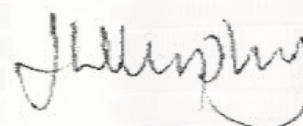
Balance Sheet as at 31 March 2024

	NOTES	2024 (£)	2023 (£)
TANGIBLE FIXED ASSETS			
• Fixed assets	5	6,131	6,567
		6,131	6,567
CURRENT ASSETS			
• Stock		0	0
• Debtors	6	30,489	24,803
• Cash at bank and in hand		818,913	740,771
		849,402	765,574
CURRENT LIABILITIES			
• Falling due within one year	7	(188,651)	(220,282)
NET CURRENT ASSETS		660,751	545,292
NET ASSETS		666,882	551,859
Financed by:			
• Restricted funds		0	0
• Unrestricted funds	8	666,882	551,859
TOTAL FUNDS	9	666,882	551,859

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 11th November 2024.



Signed on behalf of the Trustees:

Prof J Murphy (Honorary Treasurer)

Cash Flow Statement for Year Ended 31 March 2024

	2024 (£)	2023 (£)
SURPLUS FROM OPERATING ACTIVITIES	115,023	165,331
<u>ADJUSTED FOR:</u>		
• Depreciation	3,886	2,345
• Decrease (increase) in receivables	(5,626)	4,065
• Increase (decrease) in payables	(31,631)	(1,147)
• Purchase of fixed assets	(3,450)	(4,495)
NET CASH FROM ACTIVITIES	78,202	166,099
<u>INCREASE (DECREASE) IN CASH BALANCES</u>		
• Cash at start of year	740,711	574,672
• Cash at end of year	818,913	740,711
CASH INFLOW	78,202	166,099

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 (£)	2024 TOTAL (£)	2023 TOTAL (£)
Registration fees	443,552	-	443,552	420,894
Accreditation and CPD fees	141,410	-	141,410	136,015
Certification fees	3,920	-	3,920	1,150
Events and other income	-	-	-	357
	588,882	-	588,882	558,416
Research Projects	-	-	-	-
	588,882	-	588,882	558,416
There was no restricted income received in the financial years 2024 or 2023				
3 Income from Investments	Unrestricted Funds (£)	Restricted funds (£)	2024 TOTAL (£)	2023 TOTAL (£)
Bank interest receivables	17,860	-	17,860	4,149
4 Expenditure from charitable activities (including support costs)	Unrestricted Funds (£)	Restricted funds (£)	2024 TOTAL (£)	2023 TOTAL (£)
Staff Costs	375,824	-	375,824	299,090
Rent etc	29,131	-	29,131	34,317
Meetings, conferences and events	13	-	13	12
Fitness to Practice work	0	-	0	4,058
Assessor fees and training	19,011	-	19,011	9,340
Marketing and publicity	7,875	-	7,875	1,844
Projects and IT	27,090	-	27,090	13,440
AGM, Council meetings & trustee training	1,195	-	1,195	1,483
Office overheads	21,541	-	21,541	24,135
Professional fees	5,972	-	5,972	2,755
Depreciation	3,886	-	3,886	2,345
Bad debt write off	0	-	0	3,665
Suspense	(569)	-	(569)	0
Independent examination	750	-	750	750
	491,719	-	491,719	397,234

5 FIXED ASSETS

	IT & Office Equipment (£)	TOTAL (£)
Cost		
As at 1 April 2023	60,101	60,101
Additions	3,450	3,450
Total cost at 31 March 2024	63,551	63,551
Depreciation		
At 1 April 2023	53,534	53,534
Charge for the year	3,886	3,886
At 31 March 2024	57,420	57,420
Net book value as at 31 March 2024	6,131	6,131
Net book value as at 31 March 2023	6,567	6,567

6 Debtors

	2024 (£)	2023 (£)
Trade debtors	13,245	9,305
Other debtors	5,460	5,460
Staff travel loans	0	0
Prepayments	11,784	10,038
	30,489	24,803

7 Creditors: amounts falling due within one year

	2024 (£)	2023 (£)
Trade creditors	0	0
Other creditors	0	0
Tax and social security	7,334	5,635
Accruals and deferred income	181,317	214,647
	188,651	220,282

Deferred income represents £149,683 (2023: £180,413) of registration fees received in advance of the period to which they relate (the October renewal cycle). All deferred income as at 31 March 2024 has been released.

8 Unrestricted funds	At 1 April 2023 (£)	Income (£)	Expenditure (£)	At 31 March 2024 (£)
General Funds	551,859	606,742	(491,719)	666,882
9 Analysis of net assets by fund		Restricted funds (£)	General funds (£)	Total (£)
Tangible assets		-	6,131	6,131
Stock		-	0	-
Debtors		-	30,489	30,489
Cash at bank and in hand		-	818,913	818,913
Current liabilities		-	(188,651)	(188,651)
Total		-	666,882	666,882
10 Staff numbers and remuneration			2024	2023
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			343,891	242,970
Social security costs			30,166	18,477
Employer pension contributions			29,765	21,029
Total			403,822	282,476
One employee received emoluments of more than £60,000p.a.				
11 Trustees' remuneration No trustees received remuneration for any services provided. 16 trustees (2023:13) received a total of £570 (2023:£452) 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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