

**Charity registration number 282553**

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

## BRITISH DIETETIC GENERAL & EDUCATION TRUST

### LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Angela Madden	
	Michelle Rae	
	Elaine Buckley	(Appointed 1 September 2024)
	Susan Price	(Appointed 17 October 2024)
	Lorraine Watson	(Appointed 1 November 2024)
	Sophie Davies	(Appointed 1 November 2024)
	Kate Grimshaw	(Appointed 1 January 2025)
Charity number	282553	
Registered office	3rd Floor Interchange place 151 - 165 Edmund Street Birmingham B3 2TA	
Independent examiner	TC Group Star House Star Hill Rochester Kent ME1 1UX	

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# BRITISH DIETETIC GENERAL & EDUCATION TRUST

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## **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 28 FEBRUARY 2025***

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The Trustees submit their annual report and the unaudited financial statements of British Dietetic Association General & Education Trust (the charity) for the year ended 28th February 2025. 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 Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Trustees responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Objectives and activities**

##### **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.

## **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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#### **REVIEW OF ACTIVITIES**

##### **Elsie Widdowson Lecture**

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

The 2024/25 Elsie Widdowson Lecturer was Aisling Pigott RD who gave the Lecture at The British Dietetic Association's BDA Annual General Meeting on 'Fueling the future of dietetics'.

##### **Awards and Grants**

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

All three of the GET Awards were awarded in 2024. The winner of the Rose Simmonds Memorial Fund Award was Cristian Costas Batlle for a published piece of work in a peer reviewed journal for 'A dietitian led coeliac service helps to identify and reduce involuntary gluten ingestion with subsequent reduction in the frequency of repeat endoscopies.'

The Elizabeth Washington Award was awarded to Dr Laura Stewart et al. for an E-learning for health training programme – Complications from excess weight (CEW) in children and young people.

The winner of the Dame Barbara Clayton Award was awarded to Dr Claudine Matthews for 'Dietetic Student Mealtime Assistants; Enhancing practice education and quality of care'.

The Trustees considered 17 grant applications for development, research or educational activities in 2024/25. The Trustees approved funding for 2 grants. Overall, the Trustees made available in excess of £50,000.

The Trustees also paid out close to £5,166.00 to support dietitians to attend conferences to promote the science and practice of dietetics.

##### **Investment policy and performance**

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 2024/25 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.

##### **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.

## **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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#### **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 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 £750,000 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 2024/25 the BDA GET General Fund unrestricted reserves totalled £1,846,535 (£1,763,557 for 2023/24) and the designated funds totalled £131,744 (£150,522 2023/24) made up of grants approved within the year but unspent at the end of the year. This gave an overall total of £1,978,279 (£1,914,079 in 2023/24).

## BRITISH DIETETIC GENERAL & EDUCATION TRUST

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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#### Structure, governance and management

##### CONSTITUTION

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Caroline Bovey, Chairman	(Resigned 17 October 2024)
Linda Wedlake	(Resigned 1 April 2024)
Angela Madden	
Michelle Rae	
Sarb Bajwa	(Resigned 1 June 2024)
Elaine Buckley	(Appointed 1 September 2024)
Susan Price	(Appointed 17 October 2024)
Lorraine Watson	(Appointed 1 November 2024)
Sophie Davies	(Appointed 1 November 2024)
Kate Grimshaw	(Appointed 1 January 2025)

##### 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. Since the last annual report the Trustees agreed a policy of co-opting the immediate past Chair of the Trustees onto the Board as an observer. This is to ensure consistency of governance and also to ensure the expertise developed by their Chair over their two-year term is not lost. While the immediate past Chair will not be a full Trustee they will fully participate and contribute to decision making.

##### RISK MANAGEMENT

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.

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

.....  
**Elaine Buckley**  
Trustee  
Dated: .....

.....  
**Susan Price**  
Trustee  
Dated:.....

## **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF BRITISH DIETETIC GENERAL & EDUCATION TRUST**

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I report to the trustees on my examination of the financial statements of British Dietetic General & Education Trust (the charity) for the year ended 28 February 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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**

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 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 financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.

**Sally Meah FCCA**

#### **On behalf of TC Group**

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b><u>Income from:</u></b>			
Donations and legacies	<b>2</b>	21	79
Investments	<b>3</b>	80,720	82,776
<b>Total income</b>		<u>80,741</u>	<u>82,855</u>
<b><u>Expenditure on:</u></b>			
<b><u>Charitable activities</u></b>			
Grants paid	<b>4</b>	79,063	147,100
Award costs	<b>4</b>	13,825	18,244
<b>Total charitable expenditure</b>		<u>92,888</u>	<u>165,344</u>
Net gains/(losses) on investments		<u>76,347</u>	<u>36,084</u>
<b>Net movement in funds</b>		64,200	(46,405)
Fund balances at 1 March 2024		<u>1,914,079</u>	<u>1,960,484</u>
<b>Fund balances at 28 February 2025</b>		<u><u>1,978,279</u></u>	<u><u>1,914,079</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 28 FEBRUARY 2025**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Investments	<b>8</b>		1,932,281		1,855,934
<b>Current assets</b>					
Debtors	<b>9</b>	2,901		-	
Investments	<b>10</b>	75,822		73,159	
Cash at bank and in hand		103,409		25,332	
		182,132		98,491	
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	(136,134)		(40,346)	
<b>Net current assets</b>			45,998		58,145
<b>Total assets less current liabilities</b>			1,978,279		1,914,079
<b>Net assets excluding pension liability</b>			1,978,279		1,914,079
<b>The funds of the charity</b>					
Unrestricted funds			1,978,279		1,914,079
			1,978,279		1,914,079

The financial statements were approved by the trustees on .....

.....  
Elaine Buckley  
**Trustee**

.....  
Susan Price  
**Trustee**

**1 Accounting policies**

**Charity information**

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.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**1 Accounting policies**

**(Continued)**

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

**1.5 Expenditure**

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 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**1 Accounting policies****(Continued)*****Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Income from donations and legacies**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	21	79

**3 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	78,057	79,445
Income from investments and Tax recoverable thereon	2,663	3,331
	80,720	82,776

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**4 Charitable activities**

	Grants paid	Award costs	Total	Grants paid	Award costs	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Elizabeth Washington Fund Award	-	2,000	2,000	-	2,000	2,000
ICD Travel Awards	-	6,783	6,783	-	8,154	8,154
Rose Simmonds Memorial Fund Award	-	3,000	3,000	-	3,000	3,000
Dame Barbara Clayton Award	-	2,000	2,000	-	4,000	4,000
Elsie Widdowson Lecture	-	42	42	-	1,090	1,090
	-	13,825	13,825	-	18,244	18,244
Grants paid (see note 5)	47,897	-	47,897	117,161	-	117,161
Share of support costs (see note 6)	24,625	-	24,625	25,144	-	25,144
Share of governance costs (see note 6)	6,541	-	6,541	4,795	-	4,795
	79,063	13,825	92,888	147,100	18,244	165,344

**5 Grants payable**

	Grants paid 2025 £	Grants paid 2024 £
Grants to institutions:	47,897	117,161

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2025</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Insurance	2,100	-	2,100	2,100	-	2,100
Management charge	8,930	-	8,930	8,824	-	8,824
Policy support	13,595	-	13,595	14,220	-	14,220
Accountancy	-	6,541	6,541	-	4,795	4,795
	<u>24,625</u>	<u>6,541</u>	<u>31,166</u>	<u>25,144</u>	<u>4,795</u>	<u>29,939</u>
Analysed between						
Charitable activities	<u>24,625</u>	<u>6,541</u>	<u>31,166</u>	<u>25,144</u>	<u>4,795</u>	<u>29,939</u>

Governance costs includes payments to the independent examiner of £2,070 (2024 - £1,970) for the independent examination and accountancy fees.

**7 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**8 Fixed asset investments**

	Listed investments £	
<b>Cost or valuation</b>		
At 1 March 2024	1,855,934	
Valuation changes	76,347	
At 28 February 2025	1,932,281	
<b>Carrying amount</b>		
At 28 February 2025	1,932,281	
At 29 February 2024	1,855,934	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Market value if different from carrying amount	1,932,281	1,855,934

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**9 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,901	-
	<u>          </u>	<u>          </u>

**10 Current asset investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Unlisted investments	75,822	73,159
	<u>          </u>	<u>          </u>

**11 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,930	8,824
Other creditors	120,679	27,097
Accruals and deferred income	6,525	4,425
	<u>          </u>	<u>          </u>
	136,134	40,346
	<u>          </u>	<u>          </u>

**12 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 March 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 28 February 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Designated funds	150,522	29,119	(47,897)	-	131,744
General funds	1,763,557	51,622	(44,991)	76,347	1,846,535
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,914,079	80,741	(92,888)	76,347	1,978,279
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**12 Unrestricted funds**

**(Continued)**

Previous year:	At 1 March 2023	Incoming resources	Resources expended	Gains and losses	At 29 February 2024
	£	£	£	£	£
Designated funds	103,570	164,113	(117,161)	-	150,522
General funds	1,856,914	(81,258)	(48,183)	36,084	1,763,557
	<u>1,960,484</u>	<u>82,855</u>	<u>(165,344)</u>	<u>36,084</u>	<u>1,914,079</u>

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**13 Related party transactions**

The following amounts were outstanding at the reporting end date:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
British Dietetic Association	120,680	27,097
	<u>          </u>	<u>          </u>