# BRITISH ASSOCIATION OF NUTRITIONAL THERAPISTS ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2001

LD6 \*LPHIR13X\* 0241
COMPANIES HOUSE 30/05/01

# BRITISH ASSOCIATION OF NUTRITIONAL THERAPISTS

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## BRITISH ASSOCIATION OF NUTRITIONAL THERAPISTS

## ABBREVIATED BALANCE SHEET **AS AT 31 MARCH 2001**

Notes	2001		2000	
	£	£	£	£
	12,087		2,783	
	(1,497)		(1,849)	
	<del></del>	10,590		934
		10,590		934
		10,590		934
	Notes	12,087	12,087 (1,497) 10,590 10,590	12,087 2,783 (1,497) (1,849)  10,590

In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the board on 20 April 20

Jean Coolna
Jean Coolna
Jean De Coolna

M Glenville

M. Glein

Director

Director

# **BRITISH ASSOCIATION OF NUTRITIONAL THERAPISTS**

# NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2001

#### 1 Accounting policies

## 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

## 1.2 Turnover

Subscriptions are treated as income when received as they are not refundable.

## 1.3 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

## 1.4 Insurance

Professional indemnity insurance for members is charged when payable as it relates to subscriptions from members.