

**THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY**  
**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2006**

Company Registration No. 3333951 (England and Wales)



**Plummer Parsons**  
Chartered Accountants

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## COMPANY INFORMATION

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### Directors

E Stiles  
T Callis  
J E C Nelson  
K Cook  
M R Smith  
J Googe  
A Michael  
A Whitewood  
K Kaegler  
G Minoudis

### Secretary

S McGinty

### Company number

3333951

### Registered office

5 North Street  
Hailsham  
East Sussex  
BN27 1DQ

### Accountants

Plummer Parsons  
5 North Street  
Hailsham  
East Sussex  
BN27 1DQ

### Business address

BANT  
27 Old Gloucester Street  
London  
WC1N 3XX

### Bankers

National Westminster Bank plc  
19 High Street  
Heathfield  
East Sussex  
TN21 8PL

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# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

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# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2006

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The directors present their report and financial statements for the year ended 31 March 2006.

### Principal activities and review of the business

The principal activity of the company is to act as a professional body for nutritional therapists.

In a year of gratifying increasing public acceptance of the importance of nutrition to health, BANT has been working with the Nutritional Therapy Council, actively promoting the establishment of a robust external regulatory system for the profession of nutritional therapy. An important part of the increasing professionalism of our members is the requirement for continuing professional development, and BANT has been active in identifying and disseminating suitable educational and training resources. Our membership has continued to grow and the Directors remain confident of the future importance of professional nutritional therapy.

### Results and dividends

The results for the year are set out on page 4.

### Market value of land and buildings

Full disclosure of all matters relating to fixed assets is set out in the notes to the financial statements.

### Directors

The following directors have held office since 1 April 2005:

E Stiles  
T Callis  
J E C Nelson  
K Cook  
M R Smith  
J Googe  
A Michael  
A Whitewood  
K Kaegler  
G Minoudis

Charitable donations	2006 £	2005 £
During the year the company made the following payments:		
Charitable donations	250	150

### Taxation status

The company was a close company within the provisions of the Income and Corporation Taxes Act 1988 and this position has not changed since the end of the financial year.

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2006

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### Directors' responsibilities


The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board



S McGinty

**Secretary**

12 October 2006

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

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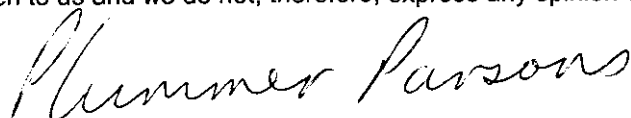
In accordance with the terms of our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of The British Association for Nutritional Therapy for the year ended 31 March 2006, set out on pages 4 to 7 from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



**Plummer Parsons**

16 October 2006

**Chartered Accountants**

5 North Street  
Hailsham  
East Sussex  
BN27 1DQ

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2006

	Notes	2006 £	2005 £
<b>Income</b>		77,101	61,793
Administrative expenses		(73,999)	(57,148)
<b>Operating profit</b>		3,102	4,645
Other interest receivable and similar income	2	512	27
<b>Income on ordinary activities before taxation</b>		3,614	4,672
Tax on profit on ordinary activities	3	-	-
<b>Income on ordinary activities after taxation</b>	6	3,614	4,672

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY


## BALANCE SHEET AS AT 31 MARCH 2006

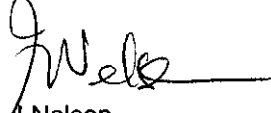
	Notes	2006 £	£	2005 £	£
<b>Current assets</b>					
Debtors	4	-		5,750	
Cash at bank and in hand		41,007		31,643	
		<u>41,007</u>		<u>37,393</u>	
<b>Creditors: amounts falling due within one year</b>	5	(450)		(450)	
<b>Total assets less current liabilities</b>			<u>40,557</u>		<u>36,943</u>
<b>Capital and reserves</b>					
Income and expenditure account	6		<u>40,557</u>		<u>36,943</u>
<b>Shareholders' funds - equity interests</b>	7		<u>40,557</u>		<u>36,943</u>

In preparing these financial statements:

- (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;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) 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.

The financial statements were approved by the Board on 12 October 2006

  
E Stiles  
Director

  
J Nelson  
Director



# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2006

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Income

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.

### 2 Investment income

	2006 £	2005 £
Bank interest	512	27

### 3 Taxation

The surplus is re-invested for the benefit of the Association and its members so there is no tax liability.

### 4 Debtors

	2006 £	2005 £
Prepayments and accrued income	-	5,750

### 5 Creditors: amounts falling due within one year

	2006 £	2005 £
Accruals and deferred income	450	450

# THE BRITISH ASSOCIATION FOR NUTRITIONAL THERAPY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2006

### 6 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 1 April 2005	36,943
Net income for the year	3,614
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Balance at 31 March 2006	40,557
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### 7 Reconciliation of movements in shareholders' funds

	2006 £	2005 £
Net income for the financial year	3,614	4,672
Opening shareholders' funds	36,943	32,271
	<hr/>	<hr/>
Closing shareholders' funds	40,557	36,943
	<hr/>	<hr/>

### 8 Employees

Employment costs	2006 £	2005 £
Wages and salaries	40,614	29,727
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### 9 Company Structure

The company has no share capital and is limited by guarantee up to a maximum of £1 per member.