

**BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL
THERAPY**

DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2007 TO 30 SEPTEMBER 2008

Company Registration No. 3333951 (England and Wales)



Plummer Parsons
Chartered Accountants

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

COMPANY INFORMATION

Directors

T Callis
J E C Nelson
F Baxter (Appointed 27 November 2007)
S Lewis Esq (Appointed 27 November 2007)
E M Stiles
J C Wilson (Appointed 13 October 2007)
A Whitewood

Secretary

A McCracken

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

Lloyds TSB
West London Business Response
London
SE1 2FA

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

CONTENTS

	Page
Directors' report	1 - 2
Accountants' report	3
Income and Expenditure Account	4
Balance sheet	5
Notes to the financial statements	6 - 7

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

DIRECTORS' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2008

The directors present their report and financial statements for the period ended 30 September 2008

Principal activities and review of the business

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

The recognition by the public of the importance of diet to health is probably higher now than for many decades. Our members however still face considerable challenges in communicating the vital role of an individual dietary programme, deflecting media criticism and making a viable living. BANT continues to vigorously communicate to the public the value of our member's advice. BANT membership is increasingly recognised by the public and potential employers.

Progress towards registration and a clear regulatory framework for our member practice has been slower than hoped for, but it is expected that the years of groundwork by nascent organisations will crystallize soon leading to a greater recognition of the professionalism of our members.

BANT membership has continued to grow and the organisation is financially well placed to cope in a turbulent and increasingly difficult economic environment.

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 period 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 2007.

T Callis	
J E C Nelson	
F Baxter	(Appointed 27 November 2007)
S Lewis Esq	(Appointed 27 November 2007)
E M Stiles	
J Googe	(Resigned 27 November 2007)
J C Wilson	(Appointed 13 October 2007)
A Whitewood	
A Michael	(Resigned 27 November 2007)
K Kaegler	(Resigned 27 November 2007)

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.

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

DIRECTORS' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2008

Directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to 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 that 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



A McCracken

Secretary

4/11/08...

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

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

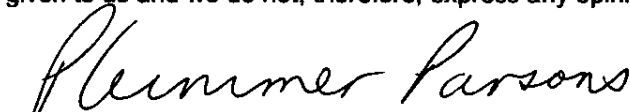
In accordance with the terms of our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of British Association for Applied Nutrition and Nutritional Therapy for the period ended 30 September 2008, set out on pages 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 30 September 2008 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 period.

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

5 November 2008

Chartered Accountants

5 North Street
Hailsham
East Sussex
BN27 1DQ

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 30 SEPTEMBER 2008

		Period ended 30 September 2008 £	Year ended 31 March 2007 £
	Notes		
Income		131,333	68,977
Administrative expenses		(105,951)	(64,693)
Operating profit		25,382	4,284
Other interest receivable and similar income	2	3,245	957
Income on ordinary activities before taxation		28,627	5,241
Tax on profit on ordinary activities	3	-	-
Income on ordinary activities after taxation	6	28,627	5,241

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

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

BALANCE SHEET AS AT 30 SEPTEMBER 2008

	Notes	2008 £	£	2007 £	£
Current assets					
Cash at bank and in hand		85,415		62,924	
Creditors: amounts falling due within one year	4	<u>(10,990)</u>		<u>(17,126)</u>	
Total assets less current liabilities			<u>74,425</u>		<u>45,798</u>
Capital and reserves					
Income and expenditure account	6		<u>74,425</u>		<u>45,798</u>
Shareholders' funds - equity interests	7		<u>74,425</u>		<u>45,798</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 4 November 2008


E Sales
Director


J Nelson
Director

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2008

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2 Income

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

1.3 Pensions

1.4 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

2 Investment income	2008 £	2007 £
Bank interest	3,245	957
	<u>3,245</u>	<u>957</u>

3 Taxation

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

4 Creditors: amounts falling due within one year	2008 £	2007 £
Other creditors	540	-
Accruals and deferred income	10,450	17,126
	<u>10,990</u>	<u>17,126</u>

BRITISH ASSOCIATION FOR APPLIED NUTRITION AND NUTRITIONAL THERAPY

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2008

5 Pension costs

Defined contribution

	2008 £	2007 £
Contributions payable by the company for the period	1,050	-

6 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 1 April 2007	45,798
Net income for the period	28,627
Balance at 30 September 2008	74,425

7 Reconciliation of movements in shareholders' funds

	2008 £	2007 £
Net income for the financial period	28,627	5,241
Opening shareholders' funds	45,798	40,557
Closing shareholders' funds	74,425	45,798

8 Employees

Employment costs	2008 £	2007 £
Wages and salaries	58,717	35,037
Other pension costs	1,050	-
	59,767	35,037

9 Company Structure

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