

**New Brunswick Association of Dietitians
Financial Statements
For the period ending March 31, 2019**

New Brunswick Association of Dietitians

Table of Contents

Statement of Financial Position	1
Statement of Operations	2
Statement of Changes in Members' Equity	3
Schedules to the Financial Statements	4

**New Brunswick Association of Dietitians
Statement of Financial Position as at March 31, 2019**

	2019	2018
Assets		
Cash	231,559	151,200
Marketable securities	75,532	171,778
Prepays	960	253
Total assets	308,051	323,231
Liabilities		
Accounts payable and accrued liabilities	9,123	11,109
Deferred revenue	-	3,000
Deferred membership revenue	129,750	124,399
Total liabilities	138,873	138,508
Members' Equity		
Unrestricted	169,178	184,723
Total members' equity	169,178	184,723
Total liabilities and members' equity	308,051	323,231

**New Brunswick Association of Dietitians
Statement of Operations
For the period April 1, 2018 to March 31, 2019**

	Budget 2018/2019	2019	2018
Revenues			
Memberships	134,175	143,269	125,160
Examination fees	14,375	12,675	9,475
Investment income	2,000	2,186	2,961
Application and assessment fees	900	1,700	800
Marketable securities adjustment to market value	-	-	(322)
Total revenues	151,450	159,830	138,074
Expenses			
Wages and benefits	93,485	86,338	88,822
Office (note 4)	27,200	20,171	10,443
Information Technology	26,650	20,289	26,804
Committees (note 3)	24,000	1,814	13,453
Board expenses (note 1)	16,350	14,529	14,447
Examination costs	14,375	13,110	10,685
Legal and accounting	12,725	10,273	17,584
Registrar (note 2)	7,000	6,885	16,336
Alliance fees	2,000	1,966	1,881
Total expenses	223,785	175,375	200,455
(Deficiency)/Excess of revenue over expenses	(72,335)	(15,545)	(62,381)

**New Brunswick Association of Dietitians
Statement of Changes in Members' Equity
Year ended March 31, 2019**

	2019	2018
Balance, opening	184,723	247,104
Excess of revenue over expenses	(15,545)	(62,381)
Balance, closing	169,178	184,723

**New Brunswick Association of Dietitians
Schedules to the Financial Statements
March 31, 2019**

1. Board expenses		
	Budget	2019
Travel	5,500	5,592
AGM	4,500	3,950
Honorariums	2,800	2,550
Liability insurance	1,500	1,350
Education	1,000	-
Meals	750	708
Supplies	200	-
Service recognition	100	379
Total	16,350	14,529
2. Registrar expenses		
	Budget	2019
Travel	5,000	5,418
Meals	1,000	869
Insurance	500	573
Education	500	25
Total	7,000	6,885
3. Committees		
	Budget	2019
Legislation	20,000	181
Registration	1,500	-
Quality Assurance	1,500	1,633
Discipline	1,000	-
Total	24,000	1,814
4. Office expenses		
	Budget	2019
Rent	12,500	11,841
Translation	4,500	366
Credit card fees	3,000	3,279
Supplies	3,000	1,321
Telephone	2,500	2,234
Postage	1,000	446
Interest and bank charges	500	707
Document storage	200	(23)
Total	27,200	20,171