

**New Brunswick Association of Dietitians
Financial Statements
For the period ending March 31, 2022**

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New Brunswick Association of Dietitians

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**New Brunswick Association of Dietitians
Statement of Financial Position as at March 31, 2022**

	2022	2021
Assets		
Cash and GICs	289,985	332,855
Prepays	2,581	1,072
Total assets	292,566	333,927
Liabilities		
Accounts payable and accrued liabilities (note 5)	7,739	10,775
Deferred membership revenue	162,690	149,743
Total liabilities	170,429	160,518
Members' Equity		
Unrestricted	122,137	173,409
Total members' equity	122,137	173,409
Total liabilities and members' equity	292,566	333,927

**New Brunswick Association of Dietitians
Statement of Operations
For the period April 1, 2021 to March 31, 2022**

	Budget		
	2021/2022	2022	2021
Revenues			
Memberships	154,050	159,146	156,756
Examination fees	11,550	8,400	10,090
Investment income	2,100	725	2,608
Application and assessment fees	2,400	3,985	3,000
Other	500	6,260	6,176
Total revenues	170,600	178,516	178,630
Expenses			
Wages and benefits of employees	104,296	111,574	101,375
Office (note 4)	21,322	21,111	25,044
Committees (note 3)	12,300	47,780	1,180
Examination costs	11,550	8,237	10,030
Legal and accounting	10,563	21,286	16,565
Board expenses (note 1)	7,948	8,165	5,925
Information Technology	7,890	8,662	9,708
Registrar (note 2)	5,031	1,031	805
Alliance fees	2,000	1,942	1,961
Total expenses	182,900	229,788	172,593
Excess (deficiency) of revenue over expenses	(12,300)	(51,272)	6,037

**New Brunswick Association of Dietitians
Statement of Changes in Members' Equity
Year ended March 31, 2022**

	2022	2021
Balance, opening	173,409	167,372
Excess (deficiency) of revenue over expenses	(51,272)	6,037
Balance, closing	122,137	173,409

**New Brunswick Association of Dietitians
Notes to the Financial Statements
March 31, 2022**

	Budget	2022
1. Board expenses		
Travel	2,700	1,832
Honorariums	2,800	3,100
Liability insurance	1,418	1,489
Education	600	592
Meals	300	420
AGM	80	550
Service recognition	50	182
	7,948	8,165
2. Registrar expenses		
Travel	3,200	145
Education	665	127
Meals	600	202
Insurance	566	557
	5,031	1,031
3. Committees		
Ad Hoc Legislation	12,300	47,780
	12,300	47,780
4. Office expenses		
Rent	12,482	12,461
Credit card fees	3,300	3,813
Telephone, Pragmatic, Zoom	1,640	1,726
Translation	2,000	1,419
Interest and bank charges	600	537
Supplies	1,000	752
Postage	300	403
	21,322	21,111

**New Brunswick Association of Dietitians
Notes to the Financial Statements
March 31, 2022**

	2022	2021
5. Accounts payable and accrued liabilities		
Accounting accrual	4,000	4,000
March payroll remittance	3,145	4,076
Visa	594	2,057
Trade payables	0	642
	7,739	10,775