



EATING DISORDERS ASSOCIATION

**Report and Financial Statements
For the Year Ended 31 March 2016**

**Charity number 801343
Scottish Charity number SC039309
Company number 2368495**

**EATING DISORDERS ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

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**EATING DISORDERS ASSOCIATION
REPORT OF THE CHAIRMAN
FOR THE YEAR ENDED 31 MARCH 2016**

In this Trustees' Annual Report we reflect on a year which will be seen as transformative in the history of Beat. We continue to support and champion the cause of people affected by eating disorders, but we have set ourselves ambitious goals to increase our impact in the coming years.

In this vein, we developed and launched our new five-year strategy. We set out our vision for a society where fewer people suffer eating disorders, where people with eating disorders experience care and understanding, and where they can quickly access treatment that supports a rapid and sustained recovery.

The strategy plots and demands that we will have made significant progress towards that vision by 2021, with demonstrable progress each year. So Beat will be delivering high quality services to tens of thousands of people affected by eating disorders, while our advocacy for improved national policy and local practice will be helping hundreds of thousands, while also tackling the challenges, stigma and misunderstanding they face.

Within the strategy we also recognise that early treatment is crucial to a rapid and sustained recovery from an eating disorder. Beat will therefore have the greatest impact for our beneficiaries if we can get more people into treatment sooner. So while we will continue to support people with an established eating disorder, we will also begin to build a new focus to our work, based on encouraging and supporting people to seek and get help and support as early as possible.

Financially, Beat had been fortunate enough to receive two major legacies over the last two years, an element of which has been used to ensure our short-term financial security.

Our new strategy sets out our plans for investing the remainder of those funds to deliver longer term growth and sustainability. We will expand our helpline and other direct services and have created a campaigns and advocacy team. Together these will demonstrate our impact to our beneficiaries that will enable our newly expanded fundraising team to raise the funds needed for Beat to help even more people year by year.

Our work as a champion, guide and friend for people affected by eating disorders has continued apace over the year.

Our International Conference was the best attended ever, with huge amounts of energy and enthusiasm from across the world harnessed in the cause of attacking eating disorders. Our Helpline helped more people than ever before, responding to over 10,000 calls, emails and message board posts from people seeking information, reassurance or support. And years of campaigning saw results when NHS England confirmed additional funding to reduce waiting times for children with eating disorders.

Beat is a keen collaborator and would like to thank all our partners (including donors and volunteers) who make our work possible for their support and guidance. I would also like to thank our staff and volunteers, all of whom have been with us as we travel through a period of great change.

There is much still to do. The problems experienced by sufferers are complex and too many people, both sufferers and their loved ones/carers, are struggling to cope. They need excellent support and it is our driving purpose, to end the pain and suffering caused by eating disorders.

And together, we will!



Chris Outram

Chairman of the Board of Trustees

EATING DISORDERS ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Eating Disorders Association
Working name: Beat
Charity registration number: 801343
Scottish charity registration number: SC039309
Company registration number: 2368495
Registered office and operational address: Wensum House
103 Prince of Wales Road
Norwich
NR1 1DW

Trustees

Chris Outram	Chairman
Anne-Marie Winton	Deputy Chairman
Valerie Jolliffe	Treasurer
Nicola Brentnall	
Dr Pooky Knightsmith-Hesmondhalgh	
Professor Hubert Lacey	
Paul Baverstock	(co-opted 26 October 2015)
Melanie Smith	(co-opted 6 June 2016)
Richard Davis	(co-opted 6 June 2016)
Vanessa Ward	(resigned 1 September 2015)

Paul Baverstock, Melanie Smith and Richard Davis were co-opted to the Board of Trustees during the year. They will be proposed as members of the Board of Trustees at the next General Meeting.

Executive Team

Andrew Radford	Chief Executive Officer	Appointed 20 July 2015
Lorna Garner	Interim Chief Executive	1 March to 19 July 2015
	Chief Operating Officer	20 July 2015 to 5 January 2016
Nina Dufeu	Director of Services	Resigned 6 October 2015
Cheryl Armitage	Director of Fundraising	Resigned 2 September 2016
Sue Harvey	Director of Finance	Maternity leave 3 August 2015 to 12 September 2016
David Oldham	Interim Director of Finance	Appointed 27 July 2015
Tom Quinn	Director of External Affairs	Appointed 6 June 2016
Caroline Price	Director of Services	Appointed 4 July 2016

Auditor

BDO LLP
2nd Floor
Yare House
62-64 Thorpe Road
Norwich
NR1 1RY

Bankers

The Co-Operative Bank
69 London Street
Norwich
NR2 1HT

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2016**

The Board of Trustees, who are the Directors for company law purposes and Trustees under the Charities Act, present their report and financial statements for the year ended 31 March 2016.

AIMS AND OBJECTIVES

Beat exists to end the pain and suffering caused by eating disorders.

We are a champion for those who suffer from the dreadful physical and psychological effects of these illnesses:

- By raising public awareness of eating disorders, their causes, effects and prevalence.
- By challenging the ignorance about eating disorders that creates stigma, shame and prejudice.
- By encouraging those in political power and those in positions of influence to make enlightened, helpful and generous policy.

We are a guide to the essential information needed by sufferers of eating disorders and their families about the illnesses and their treatments:

- By always having available the latest and most comprehensive evidence-based information.
- By translating the complex, technical and clinical into helpful and practical information and advice that people can use.
- By searching for and reaching out to those who need our information most at a time when they need it.

We are a good friend to those who need us:

- We listen and talk to sufferers and their loved ones.
- We are sensitive and responsive to their needs for help and support.
- We respect their privacy and act with integrity always.

We work for a future in which no life is blighted by or lost to eating disorders.

BACKGROUND

Eating disorders are serious mental illnesses that include anorexia, bulimia, binge eating disorder and OSFED (other specified feeding and eating disorders). Anorexia claims more lives than any other mental illness.

Eating disorders have an enormous impact on the person affected as well as their friends and family, seriously disrupting their education, employment and relationships. They cause both physical and psychological problems, often with long-term impacts.

Around 4% of people in the UK will suffer from an eating disorder at some point in their lives, with over 725,000 people suffering at any one time, at an estimated annual cost to the NHS of £4.6bn a year.

While anorexia and bulimia are most commonly found in girls and young women, they affect people of all genders at all ages. Binge eating disorder normally affects adults, with men and women affected equally.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

We know that the sooner someone seeks and gets help, the more likely they are to make a fast and full recovery.

But accessing rapid treatment is difficult. Sufferers typically wait for a year or more after recognising their symptoms before seeking help, and health services for eating disorder sufferers are insufficient and under-funded. Sufferers are often turned away, and those that are referred for treatment commonly sit on a waiting list for several months and sometimes years.

The result is that most people experience a cycle of waiting, treatment, partial recovery and relapse. This cycle lasts for six years on average¹, with many people never fully recovering.

Suffering is further compounded by the high levels of misunderstanding in society and misrepresentation in the media. Eating disorder sufferers face stigma and discrimination at school, university and in the workplace.

THE WAY AHEAD

Our ambition is to provide high quality services to everyone who needs us and to be successful in our campaigning to reduce the pain and suffering of anyone affected by an eating disorder. To achieve this ambition, we must invest in our organisation. In July 2015, Beat appointed a new Chief Executive, Andrew Radford, to develop and take forward a new five-year strategy. Within this strategy we set ourselves a series of ambitious goals to ensure we provide the greatest amount of support and achieve the maximum degree of change for people affected by eating disorders. Beat's new strategy aims to achieve more change, deliver more services and fundraise to secure a sustainable future for the charity.

We set ourselves the goals of, by 2021:

- Increasing ten-fold the number of people directly helped by our services, supporting over 60,000 people a year.
- Ensuring that eating disorders have greater priority, more funding and better treatments, as a result of our political campaigning and practical change programmes.
- Increasing public and professional understanding and reducing the stigma faced by people affected by eating disorders by actively informing or influencing over 500,000 people.
- Funding this work by increasing our income to more than £5m a year.
- Delivering our success through a highly motivated, well-trained and highly performing staff team operating in an efficient and effective organisation.

In order to successfully deliver this strategy, we restructured the organisation, have recruited a new executive team, and will invest our previous legacy income to align ourselves to our new focus. Our governance was also strengthened with the appointment of new trustees to provide experience for the variety of functions within Beat's strategy and for the effective oversight of the organisation.

This report covers the changes we made during the year while working on existing projects and improving our delivery as a whole.

¹ PwC (2015). *The costs of eating disorders: Social, health and economic impacts*. Norwich: Beat.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

ACHIEVEMENTS AND PERFORMANCE

2015-16 was a year of significant transformation for Beat, during which we appointed a new Chief Executive, adopted a new and ambitious five-year strategy to achieve the greatest impact for people affected by eating disorders, and continued to make a difference in five key areas:

- Directly supporting more people affected by eating disorders: sufferers, their families and friends
- Campaigning for political and practical change for individuals affected by eating disorders
- Increasing public and professional understanding and reducing the stigma faced by people affected by eating disorders
- Generating income in a responsible and sustainable manner
- Being a high-performance organisation in pursuit of our vision

Directly supporting more people affected by eating disorders

Beat supports sufferers directly, as well as their families and friends. We do this through our telephone helpline, email and other online support, face-to-face support groups and training for carers. Our aim is to support people to get help as quickly as possible, and to be the most comprehensive source of information available.

Beat's support services often act as a first port of call for someone worried about an eating disorder. Eating disorders are isolating and lonely illnesses, and it can be this first step that encourages individuals to seek treatment, or keeps them on their road to recovery when turning back seems the only way out. Contacts to our Helpline tell us they feel less alone, more likely to proactively seek help, and empowered on their way to recovery. In 2015/16 we provided direct reassurance, information, support and encouragement to seek or continue treatment to 4,609 people through calls and emails to our Helpline, while 6,233 posts were published on our message boards. These are safe online spaces fully moderated by our helpline support workers, which provide individuals with an opportunity to share experiences with others affected by these serious mental illnesses.

This year, we invested significantly in our Helpline, bringing in more staff and opening an on-line support service, to ensure our service is available and ready to support more people.

Looking forward, our ambition is to see a ten-fold increase in the number of contacts to our Helpline in the next five years.

"I phoned the Youthline during a time when things were hard to deal with and there was nobody around me who could really understand what I was going through. Speaking to someone on the helpline was the best decision I made and it made me feel more confident to talk to others about how I was feeling and gave me the confidence that I was worthy of getting some support." Beat service user.

EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

We delivered a series of services on behalf of the NHS in Scotland, Oxford and London, and a particular highlight of Beat's contracted work is the Collaborative Care Skills Workshops, which we deliver as part of our work with Norfolk Community Eating Disorders Service (NCEDS). Recognising parents and carers are a hugely important part of recovery, we encourage individuals to take part in an eight-part Collaborative Care Skills Workshop series. The workshops empower attendees to support change and promote recovery by improving understanding of eating disorders and developing practical skills for dealing with difficult situations. These sessions have a profound impact on the confidence of the participants in their knowledge and skills related to caring for a loved one. At the beginning of one series last year, the 24 participants gave themselves an average score of 1.4 out of 5 in their confidence, understanding and motivational interviewing. Following the final session, this score had increased to 4.6 out of 5.

*"As a family we have all learnt so much over the last year and I'm convinced [our son's] recovery would have taken much longer without the very valuable lessons we learned at the workshops."
Collaborative Care Skills Workshop attendee.*

Campaigning for political and practical change for individuals affected by eating disorders

We use our experience of providing direct support to highlight the problems faced by eating disorder sufferers. We campaign for more funding, better treatments and higher priority in the NHS, and we challenge bad practice and call for change, whether in education, the workplace or the media. Beat has long campaigned for the introduction of waiting time targets for eating disorders. Unlike physical health, where missed waiting time targets result in political and financial penalties, lengthy mental health waiting times have no repercussions for services involved. Our campaign saw success with the publication in July 2015 of NHS England's Access and Waiting Time Standard for Children and Young People with an Eating Disorder. The Standard recognises the importance of early intervention, and states that any child or young person presenting with an eating disorder should receive treatment within a maximum of four weeks from first contact with a designated healthcare professional in routine cases, and within a maximum of one week for any urgent case. The Standard also confirmed the £30million annual funding to transform services in England for the treatment of children and young people with an eating disorder announced in the 2014 Autumn Budget.

However, we must not stop there. These standards only apply to areas covered by NHS England, and while we applaud this decision, Adult Mental Health Services must not be forgotten. We will continue to campaign until anyone diagnosed with an eating disorder is receiving timely and effective treatment.

To further the political and practical change achieved in 2015/16, we have enhanced our external affairs function, recruiting a new Director of External Affairs. By October 2016 we will have a full team in place, working to use evidence from our services and research to drive rapid change and place Beat as the leading organisation campaigning on eating disorders on behalf of those who need us.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Our campaigning and awareness raising work is supported significantly by the work of our Young Ambassadors. In 2015/16, 88 Young Ambassadors attended 273 events across the UK, volunteering for 2,681 hours. They spoke bravely and from the heart at healthcare education events, including at our Eating Disorders International Conference (EDIC) to professionals in the eating disorder field, visited schools and colleges to reach out to young people at risk of an eating disorder, campaigned for better services, contributed to media opportunities, and fundraised for Beat. During Eating Disorders Awareness Week, the Scottish Young Ambassadors were centre stage at a Holyrood eating disorders conference. They shared their experiences with Members of the Scottish Parliament, GPs and health care professionals about the importance of early intervention, improving access to treatment, and looking beyond BMI and weight measures. One attendee to the conference cited the Young Ambassadors' input as having 'the greatest impact'. We will extend this during 2016 to include Ambassadors of all ages.

"During all of the activities I have felt like a valued member of the Beat team. It's so important to be able to challenge the stigma and misconceptions around eating disorders, I have enjoyed promoting a pro-recovery message and the work that Beat do." *Beat Young Ambassador.*

Alongside our political campaigning, Beat has been supporting an important study, 'CostED', to evaluate the cost-effectiveness of existing community-based services for children and adolescents with anorexia.

The hypothesis of the study is that treatment from a specialist community eating disorder service for children and young people will be both more cost-effective and preferable to service users than receiving treatment from a non-specialist Child and Adolescent Mental Health Service.

"Beat has provided us with invaluable advice and insight. We value highly our partnership with Beat and hope it will remain as fruitful and enjoyable in the future." *Professor Sarah Byford, lead researcher of CostED study.*

Increasing public and professional understanding and reducing the stigma faced by people affected by eating disorders

We engage with sufferers, carers and professionals to promote our messages of hope and recovery. This includes our national network of Young Ambassadors, the annual Eating Disorders Awareness Week, professional conferences and networking, and our online HelpFinder directory of eating disorder services.

Eating Disorders Awareness Week 2016 focussed on the theme of eating disorders at work. Working with Employer's Network for Equality and Inclusion (enei), we undertook a survey, sharing the results in the media through digital channels, which found:

- 30% of people felt stigmatised or discriminated against because of their eating disorder at work.
- Two in five told us their employers' impact on their recovery was unhelpful.
- Two in three had no access to a formal mechanism of support at work.
- 38% were forced or felt they had to use annual leave for related medical appointments.
- More than four out of five said they didn't feel their employers and colleagues were 'informed' about eating disorders.

EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016

ACHIEVEMENTS AND PERFORMANCE (Continued)

Along with raising awareness of the issue, alongside enei, we promoted a Best Practice guide, to provide employers with simple to tools to help those who need support.

Eating Disorders Awareness Week was shortly followed by our most successful biennial Eating Disorders International Conference (EDIC) yet. A Programme Committee convened by Beat and chaired by Dr Paul Robinson, Research Consultant Psychiatrist at St Ann's Hospital Barnet and Honorary Senior Lecturer and Senior Tutor at UCL, brought together some of the best thinkers from the field of eating disorders, with topics varying from severe and enduring eating disorders and neuroscience to the role carers can play and talking therapies. A highlight of the conference for many was the use of 'experts by experience', individuals who bravely stood up on stage to share their own stories, offering context alongside the scientific developments. Attendance increased by 64% over 2014, as the 534 professionals, students, carers and researchers in attendance from 31 countries shared best practice and information. In 2016/17 we plan to build on the success of EDIC and to explore how we might be able to provide additional and improved events in future, to build awareness and increase and share expertise to help reduce the suffering caused by eating disorders for people today and into the future.

Finally, to improve learning about eating disorders, we concluded the collection of research for a project funded by the Big Lottery Fund, which is aimed at extending the evidence base for the treatment of adults with anorexia. Preliminary findings show that outpatient Cognitive Behavioural Therapy (CBT) can be effective for adults with anorexia when delivered in routine clinical settings. The dissemination of the research will take place in 2016/17. We also supported research by helping 85 postgraduate and professional studies to recruit participants.

"Beat helped me to recruit a large number of participants with a range of eating disorders for my study, and were really helpful throughout the process." *MSc student, University of Chichester.*

Generating income in a responsible and sustainable manner

In 2015/16 Beat raised over £800,000 from voluntary sources, with more than £325,000 raised through community fundraising. We plan to invest in the capacity of our fundraising team to increase levels of income from 2016 onwards. Looking forward, we'll use our new strategy and focus on early intervention as a foundation for future trust and corporate funding, powering our goals to reach and help more people than ever before.

"I had a great time fundraising for Beat and spreading awareness, and hope I can continue to do so for many years to come! What an amazing charity." *Beat fundraiser.*

A highlight of our community fundraising activities was Beat's annual fundraising campaign 'Sock It', which takes place during Eating Disorders Awareness Week and is now in its fourth year. The campaign continued to grow, raising £21,468 with a return on investment of almost 6:1. Beat engaged with Facebook advertising for the first time, generating new leads and contacts. The campaign was generously supported by companies including Affinity Water, Sherpa Marketing and Ashfield Healthcare Communications Ltd, who integrated their fundraising with the theme of this year's Awareness Week - eating disorders at work.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

ACHIEVEMENTS AND PERFORMANCE (Continued)

We continue to be amazed by the individuals who give up their time and show great commitment to raise funds for Beat through community activities, sometimes influenced by the services they received during their recovery journey. Thirty-four Beat runners took part in the Adidas Silverstone Half Marathon in March 2016, where participants follow the twists and turns of the track usually reserved for the fastest cars in the world. The event raised £18,969, with twenty runners receiving match funding from their employer Arleigh International Ltd. From the track to the road: following a ten-year recovery from bulimia, two friends showed grit and determination as they cycled 1,300 miles from London to Gibraltar. Together they raised close to £6,000.

“Beat is a charity close to my heart as I often referred to them in times of need and regularly used their services on my road to recovery.” *Beat fundraiser and London to Gibraltar cyclist.*

We were pleased that both the Inner Wheel of Great Britain and Ireland and the Mayor of Tunbridge Wells selected us as their chosen charity for 2016-17. We look forward to working with more corporate supporters in the future.

Beat takes the way by which its income is generated extremely seriously. We welcome the arrival of the Fundraising Regulator and ensure that all of our activities are ethical: we only directly contact people who have given us previous permission to do so and do not sell our supporters' details to third parties. We thank each individual, corporation and trust who has supported the charity over the past year and enabled us to support those people who come to us for help - without this kind generosity we would be unable to fund and run our core services.

LOOKING FORWARD

2016-17 will be the first year of our new five-year strategy, and we intend to take a significant step towards our goals. We will focus our activities around early intervention, empowering individuals to take action as soon as symptoms appear and campaigning to ensure quicker access to better treatment. The backbone of the strategy will be supported by a highly effective organisation, with dedicated and high-performing staff and a fundraising team generating sustainable income.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

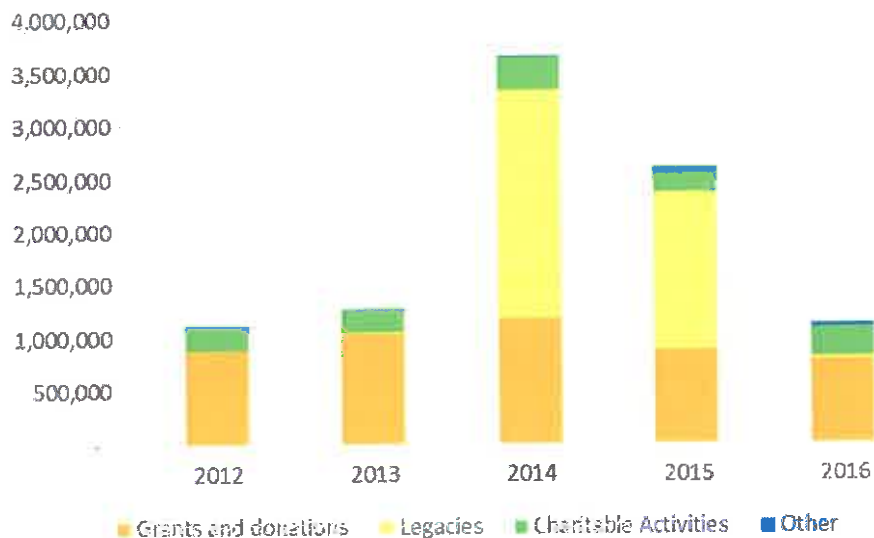
FINANCIAL REVIEW

Having received legacy income of £2.15 million and £1.48 million respectively in the previous two financial years, we are investing significantly in our services, campaigns and fundraising so that Beat can meet the future needs of the increasing number of people with eating disorders. We have recruited a new senior management team and are re-organising, refocussing and expanding our work. As a result our expenditure will exceed our income until 2017-18. Following this period of investment, we expect expenditure to be more closely in line with income.

Total income for the year was £1.13 million compared to £2.60 million for the previous year. We received legacies of £0.02 million compared to £1.48 million in 2015, but increased our income from voluntary donations. We ran our biennial Eating Disorders International Conference (EDIC) in March 2016 and this increased our income from training and conferences.

Expenditure decreased from £1.68 million to £1.51 million (a decrease of 10.1%). Of this £1.51 million expenditure, £0.41 million was funded from the legacy received in 2013/14. We plan to invest the remainder of this legacy income over a one- to two-year period to support key services and build capacity for growth.

This has left the charity with reserves of £3.13 million at 31 March 2016, compared to £3.51 million at 31 March 2015.



Balance Sheet

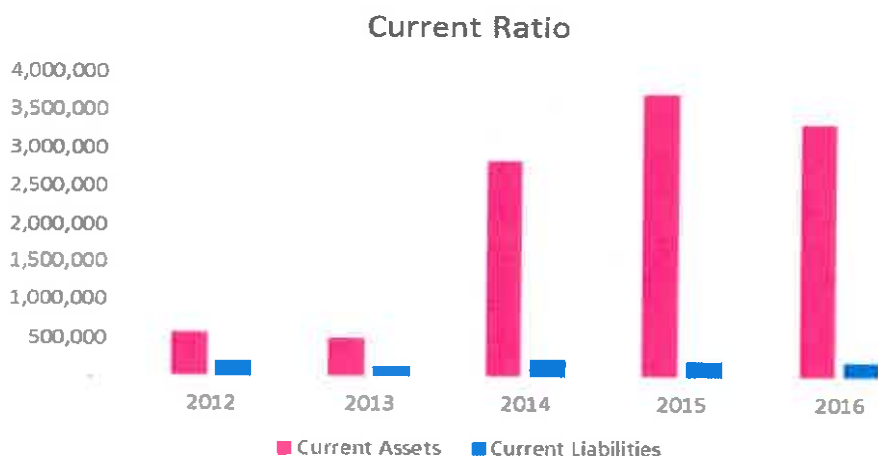
Beat does not invest significant sums in fixed assets. The net book value of fixed assets at 31 March 2016 was £29,801. This mostly relates to computers and technology needed to support our activities.

Debtors have decreased to £0.14 million at 31 March 2016 from £1.48 million at 31 March 2015. This reflects legacy income that was recognised in the accounts during the year ended 31 March 2015, but not received until June 2015.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

FINANCIAL REVIEW (Continued)

Our Balance Sheet remains strong and we plan to manage our resources carefully to ensure long term financial viability.



Risk management

The Trustees are responsible for ensuring effective risk management, and that internal controls are in place to appropriately manage the risk exposure of Beat. In June 2016, the Trustees completed their annual review of the Beat's risk management strategy. In the course of this review, the Board has considered:

- The major risks to which Beat is exposed;
- The potential impact and probability associated with each risk;
- Existing internal controls and accountability for them; and
- Mitigating actions needed to reduce each risk to a level that the Trustees considers to be acceptable.

This position is recorded in a risk register, which will continue to be formally reviewed by the Trustees every year and is regularly monitored by the Executive Team and Finance Committee. The major financial risks are each subject to ongoing monitoring and management. Income and cost control are subject to detailed review and challenge on at least a monthly basis.

The key risks identified by the Trustees are as follows:

- Reputational damage leading to inability to support ED sufferers and generate funds;
- Failure to meet fundraising targets leading to inability to support ED sufferers;
- Fraudulent supplier invoicing/expenses claims;
- Cyber-attack causing loss or theft of data of a commercially sensitive or personal nature.

None of the above risks has been encountered by Beat during the year.

EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016

Reserves

The Trustees review reserves every year and set a reserves policy that reflects the risks faced by the organisation. Currently it is the charity's policy to have free reserves (i.e. excluding restricted and designated funds) equivalent to the following:

- Half of the annual budget for the following year for voluntary income, plus
- One quarter of the annual budget for the following year of staff costs.

Using this method, the reserves policy requires free reserves at 31st March 2016 of £896,000. General reserves at 31st March 2016 were £896,499.

The Trustees have established the designated fund to finance the establishment of a London base and to expand Beat's regional presence across the country, to invest in bigger and better methods of fundraising, and to develop a stronger campaigning presence. It is expected the designated fund will be spent over a three- to four-year period.

Current reserves are as follows:

	2016	2015
	£000	£000
Restricted Funds (must be applied in line with donor's instructions)	1,066	1,548
Designated Funds (activity specified by the Trustees)	1,165	1,259
General Fund (free reserves)	896	701

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, incorporated on 5 April 1989 and registered as a charity on 7 April 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. At 31 March 2015 there were 197 (2014: 197) voting members, who guarantee the liabilities of the company in the event of a winding-up, to a maximum of £1 each.

Recruitment and appointment of Trustees

The directors of the company are also the charity Trustees for the purposes of charity law. Under the charity's Articles of Association they are known as members of the Board of Trustees. The Trustees who served during the year and up to the date of this report are listed on page 2.

Under the requirements of the Articles of Association, the Trustees are elected to serve for a term of three years. A recruitment panel, delegated from the main Board, interviews and recommends Trustees for approval by the Board and to stand for election by the members at a general meeting.

Trustees may serve a maximum of two terms, not including any time (up to a maximum of six years) spent as Chairman, Vice Chairman or Treasurer. There must be at least six Trustees.

Trustees are elected by the members at General Meetings. Trustees may be co-opted to the Board during the year, but their co-option must be confirmed by election at the next General Meeting. Three co-opted trustees are currently pending election.

The Board of Trustees meets quarterly and is responsible for the strategic direction and oversight of the charity. The Board has two sub-committees that meet regularly throughout the year, as follows:

- Finance: This committee currently meets monthly to oversee finance and to support the executive in the development of budgets, financial and management reporting, and risk.
- Human Resources: This committee works with the Chief Executive and his team to ensure Beat can attract, develop and retain great staff and volunteers.

EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Day-to-day management of Beat is delegated to the Chief Executive and the Executive Team.

All Board members give their time voluntarily but may claim reasonable travel expenses, which are shown in Note 8 to the accounts.

The Board regularly evaluates its performance and membership, considering the direction of the organisation and the skills needed to take Beat forward with confidence.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission on determining the activities undertaken by the charity.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable laws and regulations. Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Accounting Standards and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for the period.

In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on a going concern basis.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Executive Pay

Staff salaries are banded in a series of salary points, with the median point being a market average for this type of role when benchmarked against similar jobs elsewhere within the voluntary sector. Employees can progress to the next salary point in their band by meeting criteria linked to performance. The exception is the Chief Executive, whose salary is agreed by the Board.

Every twelve months the Trustees determine whether there should be an overall increase in salaries to reflect changes in the cost of living. The level is decided in the context of:

- (i) the charity's financial situation
- (ii) the charity's performance
- (iii) the current rate of inflation
- (iv) cost of living adjustments made in recent years.

**EATING DISORDERS ASSOCIATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Provision of information to auditor

Each of the persons who are Trustees at the time when the Report of the Trustees is approved has confirmed that:

- So far as the Trustee is aware, there is no relevant audit information of which the charity's auditor is not aware; and
- The Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charity's auditor in connection with preparing its report and to establish that the charity's auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 5 September 2016 and signed on its behalf.



Chris Outram
(Chairman of the Board of Trustees)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF EATING DISORDERS ASSOCIATION

We have audited the financial statements of Eating Disorders Association for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charity's trustees and members those matters we are required to state to them in an auditor's 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 charity and the charity's trustees and members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF
EATING DISORDERS ASSOCIATION**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime, take advantage of the small companies exemption in preparing the directors' report or the exemption from the requirements to prepare a strategic report.

BDO LLP

Nicholas Buxton, Senior Statutory Auditor
for and on behalf of BDO LLP, Statutory Auditor
Norwich
United Kingdom
Date: 5 September 2016

BDO LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

EATING DISORDERS ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds	Restricted funds	Total funds 2016	Total funds 2015 (Note 2)
		£	£	£	£
Income and endowments from					
Donations and legacies	3	572,643	236,564	809,207	2,364,724
Other trading activities	4	30,301	-	30,301	40,661
Investments		8,218	-	8,218	8,150
Charitable activities	5	278,321	-	278,321	185,714
Total		889,483	236,564	1,126,047	2,599,249
Expenditure on					
Raising funds		283,976	-	283,976	275,855
Charitable activities		504,038	717,768	1,221,806	1,406,886
Total	7	788,014	717,768	1,505,782	1,682,741
Net (expenditure) / income		101,469	(481,204)	(379,735)	916,508
Other recognised gains and losses					
Realised (losses) on disposal of investments		-	-	-	(52)
Net movement in funds		101,469	(481,204)	(379,735)	916,456
Total funds brought forward		1,960,030	1,547,591	3,507,621	2,591,165
Total funds carried forward	17	2,061,499	1,066,387	3,127,886	3,507,621

The statement of financial activities includes all gains and losses recognised in the year.

EATING DISORDERS ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2016
Company Number: 2368495

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12		29,801		26,426
CURRENT ASSETS					
Stock	13	3,568		3,833	
Debtors	14	135,302		1,478,914	
Cash at bank and in hand		3,199,535		2,234,726	
		3,338,405		3,717,473	
CREDITORS					
Amounts falling due within one year	15	(199,236)		(195,358)	
NET CURRENT ASSETS			3,139,169		3,522,115
TOTAL ASSETS LESS CURRENT LIABILITIES			3,168,970		3,548,541
CREDITORS					
Amounts falling due after one year	16		(41,084)		(40,920)
NET ASSETS			3,127,886		3,507,621
REPRESENTED BY:					
Restricted funds	17		1,066,387		1,547,591
Unrestricted funds					
Designated Fund	17		1,165,000		1,259,045
General Fund			896,499		700,985
Total funds			3,127,886		3,507,621

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved and authorised for issue by the board and signed on its behalf on

5 September 2016



 Chris Outram - Chairman of Board of Trustees



 Valerie Jolliffe - Treasurer

EATING DISORDERS ASSOCIATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016

	2016	2015
	£	£
Operating (Deficit) / Surplus	(379,735)	916,456
Less investment income	(8,218)	(8,150)
Depreciation	13,137	12,552
Gains / (Losses) on disposals	-	52
Decrease in stock	265	456
Decrease / (Increase) in debtors	1,343,612	(1,212,868)
Increase in creditors	4,672	1,873
Increase / (Decrease) in pension provision	452	(1,787)
Cash generated by / (used in) operating activities	974,185	(291,416)
Investing activities		
Interest received	<u>8,218</u>	<u>8,150</u>
Cash generated by investing activities	8,218	8,150
Capital expenditure		
Proceeds from sale of tangible fixed assets	-	14
Purchase of tangible fixed assets	<u>(16,512)</u>	<u>(7,863)</u>
Cash used in investing activities	(16,512)	(7,849)
	<u>965,891</u>	<u>(291,115)</u>
Financing		
Loans repaid	-	(33,581)
Finance Leases repaid	<u>(1,082)</u>	<u>(7,249)</u>
Cash used in financing activities	(1,082)	(40,830)
Increase / (decrease) in cash for the period	964,809	(331,945)
Bank and cash at 1 April 2015	2,234,726	2,566,671
Bank and cash at 31 March 2016	3,199,535	2,234,726

**EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- Income from Government and other grants is recognised when the charity has entitlement to the funds and it is probable the amount will be received.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is made aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be made and the amount can be measured reliably. Expenditure is classified under the following headings.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting policies (continued)

(d) Expenditure (continued)

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Others are apportioned on an appropriate basis, as set out in Note 7.

(e) Pension costs

The charity contributes to a pension scheme (the Growth Plan) operated by The Pensions Trust. Pension costs charged in the Statement of Financial Activities represent contributions payable by the charity in the year. The Growth Plan defined benefits section of the The Pensions Trust is being treated as a defined contribution scheme rather than a defined benefit scheme as this section is part of a multi-employer scheme and the assets and liabilities of Beat are not easily identifiable. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. Full details are given in note 20.

The charity also contributed to a defined contribution pension scheme in respect of one employee. The assets of the scheme are held separately from those of the charity in an independently administered fund.

(f) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

(g) Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions costing below £1,000 are not capitalised.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements	over the period of the lease
Computers, including software and website	33.3% per annum on cost
Office furniture and equipment	20% per annum on cost

(h) Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities. Any disposals in the year are at opening market value or at market value at the date of acquisition, with any gain or loss again being taken to the Statement of Financial Activities.

(i) Stock

Stock is included at the lower of cost or net realisable value.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting policies (continued)

(j) Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

2. Analysis of incoming and outgoing resources between funds for previous year

Analysis of incoming and outgoing resources between restricted and unrestricted funds for the year ended 31 March 2015 was as follows.

		Unrestricted funds	Restricted funds	Total funds 2015
	Notes	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds:				
Voluntary income:	3	1,950,186	414,518	2,364,724
Activities for generating funds:	4	40,661	-	40,661
Bank interest		8,150	-	8,150
Incoming resources from charitable activities:				
	5	185,714	-	185,714
Total incoming resources		<u>2,184,711</u>	<u>414,538</u>	<u>2,599,249</u>
RESOURCES EXPENDED				
Costs of generating funds:				
Costs of generating voluntary income		275,855	-	275,855
Charitable activities		283,668	1,123,218	1,406,886
Total resources expended	7	<u>559,523</u>	<u>1,123,218</u>	<u>1,682,741</u>
Net incoming / (outgoing) resources before other recognised gains		1,625,188	(708,680)	916,508
Other recognised gains				
Realised (losses) on disposal of investments		(52)	-	(52)
Net movement in funds		1,625,136	(708,680)	916,456
Total funds brought forward		<u>334,894</u>	<u>2,256,271</u>	<u>2,591,165</u>
Total funds carried forward	17	<u>1,960,030</u>	<u>1,547,591</u>	<u>3,507,621</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

3. Income from donations and legacies

	Unrestricted £	Restricted £	2016 £
Donations	475,505	32,355	507,860
Grants (note 6)	28,300	204,209	232,509
Legacies	21,186	-	21,186
Gift aid	46,678	-	46,678
Membership	974	-	974
	<u>572,643</u>	<u>236,564</u>	<u>809,207</u>
	<u>572,643</u>	<u>236,564</u>	<u>809,207</u>
	Unrestricted £	Restricted £	2015 £
Donations	390,481	50,214	440,695
Grants (note 6)	26,795	364,291	391,086
Legacies	1,482,566	-	1,482,566
Gift aid	48,819	33	48,852
Membership	1,525	-	1,525
	<u>1,950,186</u>	<u>414,538</u>	<u>2,364,724</u>
	<u>1,950,186</u>	<u>414,538</u>	<u>2,364,724</u>

4. Income from other trading activities

	Unrestricted £	Restricted £	2016 £
Affinity income	461	-	461
Merchandise sales	750	-	750
Sponsorship	29,090	-	29,090
	<u>30,301</u>	<u>-</u>	<u>30,301</u>
	<u>30,301</u>	<u>-</u>	<u>30,301</u>
	Unrestricted £	Restricted £	2015 £
Affinity income	352	-	352
Merchandise sales	307	-	307
Badge sales	2	-	2
Sponsorship	40,000	-	40,000
	<u>40,661</u>	<u>-</u>	<u>40,661</u>
	<u>40,661</u>	<u>-</u>	<u>40,661</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

5. Income from charitable activities

	Unrestricted £	Restricted £	2016 £
Income from training and conferences	141,001	-	141,001
Publications	33,672	-	33,672
Professional membership	3,158	-	3,158
Contracting income	100,490	-	100,490
	<u>278,321</u>	-	<u>278,321</u>
	<u>278,321</u>	<u>-</u>	<u>278,321</u>
	Unrestricted £	Restricted £	2015 £
Income from training and conferences	30,637	-	30,637
Publications	45,502	-	45,502
Professional membership	3,663	-	3,663
Professional Services	3,750	-	3,750
Contracting income	102,162	-	102,162
	<u>185,714</u>	-	<u>185,714</u>
	<u>185,714</u>	<u>-</u>	<u>185,714</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

6. Grants

	Unrestricted £	Restricted £	2016 £
Jordan Family Trust	5,000	-	5,000
Earle & Stuart Charitable Trust	10,000	-	10,000
Paul Bassham Charitable Trust	5,000	-	5,000
BBC Children in Need	-	31,176	31,176
BBC Children in Need - sibling support	-	1,894	1,894
Burdett Trust (NHS Lothian)	-	56,484	56,484
GMC Trust	-	10,000	10,000
Health & Social Care Voluntary Fund	-	79,659	79,659
Young Start Scotland	-	24,996	24,996
Grants (less than £5,000)	8,300	-	8,300
	<hr/>	<hr/>	<hr/>
	28,300	204,209	232,509
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Unrestricted £	Restricted £	2015 £
Amy Winehouse Foundation	-	22,500	22,500
BBC Children In Need Appeal	-	35,419	35,419
BBC Children In Need Sibling Support	-	7,576	7,576
Big Lottery Fund - Research Programme	-	62,226	62,226
Butterfly Bursary NHS Lothian	-	7,000	7,000
City Bridge Trust	-	30,176	30,176
Comic Relief	-	8,589	8,589
Department for Culture Media and Sport	-	10,000	10,000
Ellern Mede School	-	20,000	20,000
Health & Social Care Voluntary Fund	-	98,150	98,150
Lincolnshire Partnership	-	2,219	2,219
The Black Heart Foundation	-	5,000	5,000
Whitewater Charitable Trust	-	20,000	20,000
Young Start Scotland 14	-	24,996	24,996
Young Start Scotland	-	10,440	10,440
Grants (less than £5,000)	26,795	-	26,795
	<hr/>	<hr/>	<hr/>
	26,795	364,291	391,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

7. Total resources expended

	Service Provision	£	Research and Campaigns, Policy	Education, Understanding, and Awareness	Raising funds	Governance	2016 Total
Direct	£	£	£	£	£	£	£
Staff costs	239,529	25,243	229,094	135,091	-	-	628,957
Operational costs	39,380	14,810	58,345	40,385	-	-	152,920
Event costs	14,579	2,016	147,463	21,733	-	-	185,791
Facilities costs	50,356	4,048	18,958	16,191	-	-	89,553
IT costs	29,820	2,397	11,227	9,589	-	-	53,033
Unrecoverable VAT	2,708	240	3,957	-	-	-	6,905
Total Direct costs	376,372	48,754	469,044	222,989	-	-	1,117,159
Indirect							
HR costs	27,400	2,203	10,315	8,810	-	-	48,728
Finance costs	72,706	5,845	27,372	23,378	-	-	129,301
Central costs	64,232	5,163	24,182	20,654	51,313	-	165,544
Unrecoverable VAT	25,332	2,036	9,537	8,145	-	-	45,050
Total Indirect costs	189,670	15,247	71,406	60,987	51,313	-	388,623
TOTAL RESOURCES EXPENDED	566,042	64,001	540,450	283,976	51,313	-	1,505,782

Indirect costs are apportioned to activities on the basis of full time equivalent staff working on each activity.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

7. Total resources expended (continued)

Analysis of costs between activities for the year ended 31 March 2015 was as follows.

Direct	£	£	£	£	£	£	£	£	2015 Total £
	Service Provision	Campaigns, Research and Policy	Education, Understanding and Awareness	Raising Funds	Governance				
Staff costs	249,325	30,207	253,008	103,629	-	-	-	-	636,169
Operational costs	48,102	64,721	97,467	47,523	-	-	-	-	257,813
Event costs	10,064	202	128,331	47,648	-	-	-	-	186,245
Facilities costs	49,340	3,727	20,736	12,732	-	-	-	-	86,535
IT costs	29,410	2,221	12,360	7,590	-	-	-	-	51,581
Unrecoverable VAT	3,463	225	31,875	-	-	-	-	-	35,563
Total Direct costs	389,704	101,303	543,777	219,122	-	-	-	-	1,253,906
HR costs	24,159	1,825	10,153	6,234	-	-	-	-	42,371
Finance costs	66,621	5,032	27,999	17,192	-	-	-	-	116,844
Head Office costs	101,848	7,693	42,805	26,283	43,251	-	-	-	221,880
Unrecoverable VAT	27,220	2,056	11,440	7,024	-	-	-	-	47,740
Total Indirect costs	219,848	16,606	92,397	56,733	43,251	-	-	-	428,835
TOTAL RESOURCES EXPENDED	609,552	117,909	636,174	275,855	43,251	-	-	-	1,682,741

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

8. Staff costs and Trustees' remuneration

	2016 £	2015 £
Staff costs		
Wages and salaries	740,975	808,829
Social security costs	66,644	66,184
Pension costs	26,839	27,835
	<u>834,458</u>	<u>902,848</u>

The key management personnel of the charity are the Trustees and the Executive Team.

The pay and benefits (including employer pension contributions) of the Executive Team during the year were £272,995 (2015 £261,548).

Employees earning in excess of £60,000 per annum were as follows.

	2016	2015
Between £80,001 and £90,000	0	1

The value of services provided by Beat's volunteers has not been incorporated into these financial statements. However Beat recognises that it could not have achieved everything set out in the Trustees' report had it not been for a dedicated team of 913 volunteers and Young Ambassadors to help us fundraise, promote awareness, speak to the media and deliver services such as the Help Line, self-help networks and conferences. Beat has valued this time to be worth approximately £115,000. This is about the same as in 2014/15.

Trustees are reimbursed for reasonable travel expenses, which for the year amounted to £266 (2015: £278) for 1 Trustee (2015 - 3). No remuneration was paid to any Trustee during the year.

Donations from 5 (2014 - 5) of the trustees during the year totalled £4,402 (2015 - £8,670).

9. Staff numbers

The average number of employees during the year was made up as follows:

	2016 £	2015 £
Charitable activities	29	26
Fundraising	4	4
	<u>33</u>	<u>30</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

10. Net (expenditure) / income

	2016	2015
	£	£
This is stated after charging:		
Operating leases	55,075	66,105
Depreciation (note 12)	13,137	12,552
Depreciation - assets held under finance lease	5,830	5,829
Auditor's remuneration - external audit	7,551	6,364
Auditor's remuneration - tax advice	328	2,241
	55,075	66,105

11. Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. Irrecoverable VAT amounted to £51,955 (2015: £83,275).

12. Tangible Fixed Assets

	Improvements to leasehold property £	Computer equipment £	Office furniture & equipment £	Total £
Cost				
At 1 April 2015	18,595	98,990	18,202	135,787
Additions	-	16,512	-	16,512
Disposals	-	(1,082)	(561)	(1,643)
At 31 March 2016	18,595	114,420	17,641	150,656
Depreciation				
At 1 April 2015	16,354	75,658	17,349	109,361
Provided for the year	1,523	11,170	444	13,137
Eliminated on disposal	-	(1,082)	(561)	(1,643)
At 31 March 2016	17,877	85,746	17,232	120,855
Net book value				
At 31 March 2016	718	28,674	409	29,801
At 31 March 2015	2,241	23,332	853	26,426

Included within computer equipment are assets held under finance lease with a net book value of £8,204 (2015 - £14,034). Depreciation charged on assets held under finance lease amounts to £5,830 (2015 - £5,829).

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

13. Stock		2016	2015
		£	£
	Books for resale	3,568	3,789
	Merchandise	-	44
		<u>3,568</u>	<u>3,833</u>
14. Debtors		2016	2015
		£	£
	Trade debtors	42,733	24,679
	Prepayments	48,325	68,531
	Accrued income	44,244	1,385,704
		<u>135,302</u>	<u>1,478,914</u>
15. Creditors: Amounts falling due within one year		2016	2015
		£	£
	Trade creditors	74,981	78,592
	Other taxes and social security costs	13,590	1,319
	Accruals	81,905	75,691
	Deferred income	19,236	29,438
	Finance lease	5,677	5,830
	Pension scheme deficit (Note 20)	3,847	4,488
		<u>199,236</u>	<u>195,358</u>

The net obligations under finance leases are secured on the assets concerned.

16. Creditors: Amounts falling due after one year		2016	2015
		£	£
	Finance lease	7,275	8,204
	Pension scheme deficit (Note 20)	33,809	32,716
		<u>41,084</u>	<u>40,920</u>

The net obligations under finance leases are secured on the assets concerned.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

17. Funds

	Balance 1 April 2015 £	Incoming Resources £	Outgoing resources £	Balance 31 March 2016 £
Restricted funds				
Ambassadors	-	355	-	355
ASOS	14,487	-	5,555	8,932
Austin and Hope Pilkington Trust	1,701	-	1,701	-
AVON Support Groups	6,802	-	1,165	5,637
BBC Children in Need	21	31,176	30,132	1,065
BBC Children in Need Sibling Support	2,029	1,894	2,357	1,566
Beat Research Fund	17,551	-	6,718	10,833
Big Give Restricted Fund	15,779	-	15,779	-
Big Lottery Fund - Research Programme	51,482	-	51,482	-
Burdett Bursary NHS Lothian	-	56,484	43,877	12,607
Clive Barter Bursary	10,946	-	7,923	3,023
Dove Training	18,877	-	-	18,877
GMC Trust	-	10,000	10,000	-
Health & Social Care Voluntary Fund	12,216	79,659	91,875	-
Kate and Anthony Smith	-	25,000	-	25,000
Norfolk Community Foundation	1,263	-	1,263	-
Stratford Ball	7,100	7,000	-	14,100
Legacy	1,376,793	-	412,710	964,083
The Tudor Trust	309	-	-	309
Whitewater Charitable Trust	2,949	-	2,949	-
Young Start Scotland 2014	7,286	24,996	32,282	-
	<u>1,547,591</u>	<u>236,564</u>	<u>717,768</u>	<u>1,066,387</u>
Unrestricted funds				
Designated	1,259,045	-	94,045	1,165,000
General	700,985	889,483	693,969	896,499
	<u>3,507,621</u>	<u>1,126,047</u>	<u>1,505,782</u>	<u>3,127,886</u>
Total Reserves	<u>3,507,621</u>	<u>1,126,047</u>	<u>1,505,782</u>	<u>3,127,886</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

17. Funds (continued)

A description of the significant restricted funds is as follows.

ASOS	Funding towards the cost of the staffing and associated costs of running the online service
Avon Support Groups	To train volunteers to facilitate Beat Support Groups
BBC Children In Need	Funding towards the cost of the staffing and associated costs of running the Youthline telephone helpline and online service
Beat Research Fund	Supporting research studies and trials that will allow us to campaign for evidence based services and treatments
Big Give Restricted Fund	Funding for our Young Ambassadors programme
Big Lottery Fund research programme	Research programme - funding to explore psychological therapies for anorexia nervosa in partnership with CNWL NHS Foundation Trust
Burdett Trust	Promoting a healthy approach to EDs in Lothian
Clive Barter Bursary	Funding for young people to attend our International Conference
Dove Training	Grant to provide training in positive body images
GMC Trust	Funding towards the cost of the staffing and associated costs of running the telephone helpline and online service
Health & Social Care Voluntary Fund	Funding to provide support groups to people with emotional overeating in the East of England and East and West Midlands
Kate and Anthony Smith	Promotion and communications
Stratford Ball	Ring-fenced for an eating disorders project in memory of Dr Melanie Spooner
Legacy	Helpline, support groups, developing earned income and growth
Young Start Scotland	Support for Young Ambassadors in Scotland

18. Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Funds £	Total £
Tangible fixed assets	29,801	-	-	29,801
Net current assets	907,782	1,165,000	1,066,387	3,139,169
Creditors amounts due in more than 1 year	(41,084)	-	-	(41,084)
	<u>896,499</u>	<u>1,165,000</u>	<u>1,066,387</u>	<u>3,127,886</u>

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

19. Operating lease commitments

The total amounts payable in respect of operating leases are shown below, analysed according to the expiry date of the leases.

	2016	2015
	£	£
In respect of equipment		
Within one year	2,910	3,456
Between one and five years	3,638	-
	6,548	3,456
In respect of property		
Within one year	27,599	48,870
	27,599	48,870

20. Pensions

(a) The Pensions Trust

The company participates in the Growth Plan defined benefits and defined contributions sections of the Pensions Trust, a multi-employer scheme that provides benefits to some 1,300 non-associated participating employers.

It is not possible for the company to obtain sufficient information to enable it to account for its participation in the scheme as a defined benefit scheme. Therefore it accounts for that participation on a defined contribution basis.

The Growth Plan's defined benefit section of the scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustees of the Pensions Trust have put in place a revised recovery plan with the aim of eliminating the deficit via a combination of additional contributions from employers and investment returns over a period of 9.5 years from 1 April 2016 to 30 September 2025.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the defined benefits liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

20. Pensions (continued)

PRESENT VALUES OF PROVISION

	2016	2015	2014
	£	£	£
Present value of provision	37,656	37,204	38,991

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2016	2015
	£	£
Provision at start of period	37,204	38,991
Unwinding of the discount factor (interest expense)	608	1,034
Deficit contribution paid	(4,488)	(4,357)
Remeasurements - impact of any change in assumptions	(588)	1,536
Remeasurements - amendments to the contribution schedule	4,920	-
Provision at end of period	<u>37,656</u>	<u>37,204</u>

INCOME AND EXPENDITURE IMPACT

	2016	2015
	£	£
Interest expense	608	1,034
Remeasurements - impact of any change in assumptions	(588)	1,536
Remeasurements - amendments to the contribution schedule	4,920	-
Contributions paid in respect of future service*	21,899	25,265
Costs recognised in income and expenditure account	<u>26,839</u>	<u>27,835</u>

*includes defined contribution schemes and future service contributions but excludes any deficit reduction payments to defined benefit schemes which are treated as defined contribution schemes.

ASSUMPTIONS

	2016	2015	2014
	% per annum	% per annum	% per annum
Rate of discount	2.07	1.74	2.82

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

20. Pensions (continued)

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	2016	2015	2014
Additional contributions payable in	£	£	£
2016/17	3,847	4,488	4,357
2017/18	3,963	4,623	4,488
2018/19	4,081	4,761	4,623
2018/19	4,204	4,904	4,761
2019/20	4,330	5,051	4,904
2020/21	4,460	5,203	5,051
2021/22	4,594	5,359	5,203
2022/23	4,731	5,520	5,359
2023/24	4,873	-	5,520
2024/25	2,510	-	-

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

(b) Defined contribution scheme

The company also contributed to a defined contribution Pension Scheme (not provided by The Pensions Trust). Contributions were made for an employee who has now left the Association. Contributions made by the company during the year amounted to £ Nil (2015 - £10,822). There were no unpaid premiums at the year end.

EATING DISORDERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

21. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for the shortfall of assets when compared to discounted future liabilities for the pension scheme (see note 20). No other restatements were necessary. In accordance with the requirements of FRS 102 a reconciliation of opening balances is shown below.

General Fund	31 March 2015	1 April 2014
	£	£
Balance as previously stated	738,189	373,885
Provision for pension fund deficit	<u>(37,204)</u>	<u>(38,991)</u>
Fund balances as restated	<u>700,985</u>	<u>334,894</u>

