

Registered number: SC364677
Charity number: SC041043

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2014**

Trustees

J H Jenkins
J E Baker
F G Huffer
P Douglas
A D Burman, Treasurer
M D MacKellar, Chair

Company registered number

SC364677

Charity registered number

SC041043

Registered office

Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Company secretary

L McPhillie

Chief executive officer

L O'Reilly

Accountants

Crossley Financial Accounting
Chartered Accountants
Star House
Star Hill
Rochester
Kent
ME1 1UX

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Nutrition and Diet Resources UK (the company) for the year ended 31 March 2014. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

CONSTITUTION

The Charitable Company was set up on the 27 August 2009. The charity is registered in Scotland and administered in accordance with the terms of the Trust Deed. The registered charity number is SC041043.

The purpose of the charity is to advance health and education through the provision of high quality nutrition and diet resources and advice, which supports the prevention, treatment and/or management of disease through dietary support.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees were those appointed on the establishment of the trust and represent the minimum numbers required. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and Activities

POLICIES AND OBJECTIVES

NDR-UK has experienced another positive year in 2013/14, with new dietetic education resources for patients developed and launched, as well as revisions to existing resources completed. The need for our high quality, fit-for-purpose resources continues to grow, demonstrated by the increase in new customers and product sales income achieved.

During the year, four new titles were produced, covering the following health topics: HIV and Aids; Dementia; Bariatric Surgery; and Irritable Bowel Syndrome. The "Eating Well with Dementia" has been particularly well-received. With funding from Scottish Government, NDR UK has been able to make this resource available for free to health organisations and care providers in Scotland. In keeping with NDR UK's aims of sharing expertise and avoiding duplication of effort, there has been ongoing working in partnership with specialist groups of the British Dietetic Association (BDA), professional bodies such as British Obesity and Metabolic Surgery Society and other charities including Alzheimer's Scotland.

NDR-UK has continued with the programme to review all of their titles by the beginning of 2015. Revisions to the ranges for Adult Diabetes, dietary advice for older people and Patient Information Leaflets were all completed during the year.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2014

NDR-UK have maintained the highest standards in the execution of any procedures for resource production and review, demonstrated by full compliance with the requirements to meet NHS England's Information Standard (v 2.0) accreditation during the second annual surveillance visit.

The commitment to supporting the personal development of new entrants to the diet and nutrition sector was achieved this year through a 9-month internship opportunity. NDR UK's staff have benefited from the introduction of a new policy on performance-related appraisals.

In May 2013 a survey of customers was conducted to assess the effectiveness of sales and processing service. This revealed a high degree of satisfaction with procedures for ordering, order fulfilment and delivery, as well as response to requests for help with ordering.

A key aim for NDR-UK is to become fully self-financing, and this was progressed further this year, with 69% of our income being raised through the sales and distribution of our resources. NDR UK also fulfilled the objective of generating alternative income through project commissions from Scottish Government and Quality Meat Scotland, which amounted to 19% of the overall income.

Achievements and performance

REVIEW OF ACTIVITIES

The main achievements of the charity during the financial period were as follows:

- 88% self-financing (income derived from sales and distribution of resources and alternative sources for project development)
- Publication of four new resource titles/ranges
- Fully compliant with the requirements to maintain Information Standard accreditation at our second annual surveillance
- High level of customer satisfaction on service provided for order fulfilment
- Effective partnership working with BDA groups and other bodies to create resources which meet the needs of healthcare professionals and their patients
- Consolidation of our portfolio to maintain fit-for-purpose resources

Financial review

RESERVES POLICY

A formal policy on reserves was agreed at the NDR UK Board meeting on the 21 November 2011, and reviewed on 19th May 2014. It states that the Directors/Trustees have set a reserves policy which maintains a minimum of the equivalent of six months' overhead costs (c£80,000).

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2014

Plans for the future

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Nutrition and Diet Resources UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 7/8/14 and signed on their behalf by:

A D Burman
Trustee



NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2014

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NUTRITION AND DIET RESOURCES UK

I report on the financial statements of the company for the year ended 31 March 2014 which are set out on pages 7 to 15.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2014

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulations
- have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *Robert A. Brown BA FCA* Dated: *26th August 2014*

Robert A Brown BA, FCA

Crossley Financial Accounting

Chartered Accountants

Star House
Star Hill
Rochester
Kent
ME1 1UX

NUTRITION AND DIET RESOURCES UK
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2014

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	43,201	55,272	98,473	77,990
Investment income	3	-	1,051	1,051	82
Incoming resources from charitable activities	4	-	175,136	175,136	170,086
TOTAL INCOMING RESOURCES		43,201	231,459	274,660	248,158
RESOURCES EXPENDED					
Charitable activities		31,065	216,297	247,362	253,514
Governance costs	5	-	3,786	3,786	3,260
TOTAL RESOURCES EXPENDED	8	31,065	220,083	251,148	256,774
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		12,136	11,376	23,512	(8,616)
<i>Total funds at 1 April 2013</i>					
		5,070	173,439	178,509	187,125
TOTAL FUNDS AT 31 MARCH 2014		17,206	184,815	202,021	178,509

The notes on pages 9 to 15 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)
REGISTERED NUMBER: SC364677

BALANCE SHEET
AS AT 31 MARCH 2014

	Note	£	2014 £	£	2013 £
FIXED ASSETS					
Tangible assets	11		5,102		7,824
CURRENT ASSETS					
Stocks		43,634		64,956	
Debtors	12	29,317		25,491	
Cash at bank		205,301		128,784	
		<u>278,252</u>		<u>219,231</u>	
CREDITORS: amounts falling due within one year	13	<u>(81,333)</u>		<u>(48,546)</u>	
NET CURRENT ASSETS			<u>196,919</u>		<u>170,685</u>
NET ASSETS			<u>202,021</u>		<u>178,509</u>
CHARITY FUNDS					
Restricted funds	14		17,206		5,070
Unrestricted funds	14		184,815		173,439
TOTAL FUNDS			<u>202,021</u>		<u>178,509</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2014 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on *7/8/14* and signed on their behalf, by:



A D Burman
Trustee

The notes on pages 9 to 15 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES (continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25% straight line
Website	-	25% straight line

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. VOLUNTARY INCOME

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	<i>Total funds 2013 £</i>
Donations	-	488	488	-
Grant funding	43,201	54,784	97,985	71,190
Stock	-	-	-	6,800
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	43,201	55,272	98,473	77,990
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

3. INVESTMENT INCOME

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	<i>Total funds 2013 £</i>
Investment income	-	1,051	1,051	82

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	<i>Total funds 2013 £</i>
Leaflet provision	-	175,136	175,136	170,086

5. GOVERNANCE COSTS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	<i>Total funds 2013 £</i>
Governance - Trustees expenses reimbursed	-	558	558	359
Governance - depreciation - tangible fixed assets	-	3,228	3,228	2,901
	-	3,786	3,786	3,260

6. DIRECT COSTS

	Leaflet provision £	Total 2014 £	<i>Total 2013 £</i>
Printing and stationary	58,353	58,353	40,513
Design	2,918	2,918	2,640
Specialist group returns	8,712	8,712	15,396
Opening stocks	64,956	64,956	105,861
Closing stocks	(43,634)	(43,634)	(64,956)
Logistics	16,680	16,680	17,578
	107,985	107,985	117,032

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

7. SUPPORT COSTS

	Leaflet provision £	Total 2014 £	Total 2013 £
Staff salaries	97,835	97,835	92,003
Staff national insurance	10,341	10,341	9,111
Staff pension costs	4,204	4,204	2,490
Human resources and training	1,086	1,086	1,000
Legal fees	120	120	-
Hotels, travel and subsistence	2,676	2,676	2,904
Hospitality	600	600	78
Telephone and fax	1,380	1,380	2,111
Office consumables	2,632	2,632	2,499
Computer costs	1,931	1,931	1,600
Advertising and promotion	400	400	733
Accountancy fees	4,038	4,038	9,185
Dietetic professional advisor	5,544	5,544	6,472
Bank charges	590	590	559
Bad debts	22	22	(447)
Rent	-	-	387
Premises expenses	4,031	4,031	3,644
Insurances	1,947	1,947	2,152
	<u>139,377</u>	<u>139,377</u>	<u>136,481</u>

8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Depreciation 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Direct costs	-	247,362	247,362	253,514
Governance	3,228	558	3,786	3,260
	<u>3,228</u>	<u>247,920</u>	<u>251,148</u>	<u>256,774</u>

9. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Direct costs	<u>107,985</u>	<u>139,377</u>	<u>247,362</u>	<u>253,514</u>

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

10. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charity	3,228	2,902
Governance Internal audit costs	-	-
	3,228	2,902

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any benefits in kind (2013 - £NIL).

4 Trustees received reimbursement of expenses amounting to £558 in the current year, (2013 - 5 Trustees - £360).

11. TANGIBLE FIXED ASSETS

	Office equipment £	Website £	Total £
Cost			
At 1 April 2013	1,081	11,571	12,652
Additions	506	-	506
	1,587	11,571	13,158
At 31 March 2014	1,587	11,571	13,158
Depreciation			
At 1 April 2013	53	4,775	4,828
Charge for the year	335	2,893	3,228
	388	7,668	8,056
At 31 March 2014	388	7,668	8,056
Net book value			
At 31 March 2014	1,199	3,903	5,102
At 31 March 2013	1,028	6,796	7,824

12. DEBTORS

	2014 £	2013 £
Trade debtors	27,314	17,090
Other debtors	1,699	4,203
Prepayments and accrued income	304	4,198
	29,317	25,491

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

13. CREDITORS:
Amounts falling due within one year

	2014 £	2013 £
Trade creditors	2,591	487
Other taxation and social security	1,923	2,325
Other creditors	76,819	45,734
	81,333	48,546

14. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Funds - all funds	173,439	231,459	(220,083)	184,815
Restricted funds				
Restricted Funds - all funds	5,070	43,201	(31,065)	17,206
Total of funds	178,509	274,660	(251,148)	202,021

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	173,439	231,459	(220,083)	184,815
Restricted funds	5,070	43,201	(31,065)	17,206
	178,509	274,660	(251,148)	202,021

NUTRITION AND DIET RESOURCES UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	<i>Total funds 2013 £</i>
Tangible fixed assets	-	5,101	5,101	7,823
Current assets	17,206	261,047	278,253	219,231
Creditors due within one year	-	(81,333)	(81,333)	(48,545)
	<u>17,206</u>	<u>184,815</u>	<u>202,021</u>	<u>178,509</u>

