

---

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

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

---

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

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 7
<b>Independent examiner's report</b>	8 - 9
<b>Statement of financial activities</b>	10
<b>Balance sheet</b>	11
<b>Notes to the financial statements</b>	12 - 19

---

**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 2016**

---

**Trustees**

M D MacKellar, Chair  
A D Burman, Treasurer  
P Douglas  
J H Jenkins  
J Flint (appointed 13 August 2015)  
Dr J C Dudgeon (appointed 13 August 2015, resigned 9 March 2016)  
J E Baker (resigned 13 August 2015)  
F G Huffer (resigned 13 August 2015)

**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 McPhillie

**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 2016**

---

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 2015. 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. The Trustees have approved a Business Continuity Plan as part of the Risk Management Register.

**Objectives and Activities**

**POLICIES AND OBJECTIVES**

NDR UK's objects combine the advancement of health and the advancement of education through a focus on the provision of high quality nutrition and diet resources. This is achieved through working towards the following values and aims:

1. Respond to the needs of healthcare professionals, the public, health policy and research outcomes.
2. Produce robust (evidence based, peer reviewed, patient tested) nutrition and diet resources in relevant formats for the public.
3. Be driven by the dietetic and other healthcare professions.
4. Share expertise through partnership working.
5. Avoid duplication of effort.
6. Complement existing resources.
7. Embrace the use of new technologies
7. Maintain the integrity of the service whilst securing its long-term sustainability.

The production and maintenance of NDR UK's portfolio of high quality nutrition and diet information for healthcare patients remain at the core of the organisation. During the past year NDR UK has pursued a comprehensive programme of writing new resources and reviewing existing ones, at all times working in partnership with BDA Specialist Groups or other partners to avoid duplication of effort.

---

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

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

**Achievements and performance**

**REVIEW OF ACTIVITIES**

Chairman's Statement

In line with our vision, NDRUK has continued to strive to be responsive and meet the needs of health and social care professionals over the past year. Evidence that NDR-UK is seen as a valued organisation meeting customer needs is demonstrated by the increase in sales over 2015-16. Working in partnership with other organisations and groups including the Scottish Government and the BDA is also fundamental to our approach and we are pleased to be continuing with the development of resources commissioned by partners including the Scottish Government.

A strong emphasis has been placed on enhancing our relationships with customers and stakeholders through a range of activities and we will build on this in the coming year through the introduction of our new website. Producing high quality and evidence based materials remains at the heart of our business and a review of the processes and procedures by which we produce and update resources is underway to ensure this remains fit for purpose for all those involved.

As always such a small organisation would not continue to thrive without the excellence of its staff to whom I extend my sincere thanks for their ongoing hard work and commitment. My remit as Chairman is also made much easier by the support of my fellow Directors and I also extend my thanks to them.

Impact on Patient Education

In the past year, the number of customer orders despatched was consistent with the previous year, but the volume of packs of resources increased by 13% to over 20,4000. Most packs contain 10 leaflets but older lines have 20 leaflets per pack, so approximately 205,000 leaflets have been sold and either already distributed to patients or held by customers to distribute as needed. Therefore, as a result of our activity in 2015/16, NDR-UK will have reached 205,000 patients, to help them understand what dietary changes to make to manage and improve their health.

The most popular resources sold or distributed included:

Title	Beneficiary group
Weight loss you can see	People who are overweight
Healthy eating and diabetes	Adults with type 2 diabetes
Gluten free living	People with coeliac disease or DH
Milk free weaning	Babies and infants requiring milk free diet
Milk free zone	Older children requiring a milk free diet
Getting the balance right	General healthy eating advice for adults
How do I have a soft nourishing diet?	Older people, especially cancer patients
Do you have a small appetite?	Older people requiring food fortification
Eating well with dementia	Carers of people living with dementia
Eating better feeling better	People requiring extra energy in their diet
High protein, high energy, reduced salt	People with liver disease

Most of our resources are distributed within the UK, with around 44% to Scotland, 47% to England, 6% to Northern Ireland and 3% to Wales. A small quantity was distributed to the Republic of Ireland or other international customers.

---

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

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

Resource Development in 2015/16

New resources

In 2014, NDR-UK released a new resource for patients undergoing sleeve gastrectomy surgery. To complement this first resource, additional titles have now been added to the Bariatric Surgery range. As with "Sleeve Gastrectomy", a partnership with NHS Borders has enabled "Gastric Bypass" and "Gastric Band" resources to be produced.

Working in partnership with NHS Ayrshire and Arran, two supplementary resources have been made available from NDR-UK, to support patients requiring to follow an 800kcal pre-operative diet, and a recipe book to help those who have had bariatric surgery.

Reviewed Resources

Paediatric Diabetes range

In September 2015 the revised range of Paediatric Diabetes leaflets was released. The range aims to support the education of children newly diagnosed with Type 1 Diabetes, and their parents and carers. The range consists of 29 titles to be used in a "pick and mix" format according to individual need, thereby ensuring tailored and progressive learning support.

The range has been very well received, with over 1600 packs (of 10) leaflets sold in the last 6 months of the year.

A similar range of resources for adults newly diagnosed with type 1 diabetes is now in development.

Renal and Liver Disease ranges

Following consultation with specialist dietitians conducting evidence and product checks, updates were completed to the Liver disease range in September. Since then, sales of the range have increased, with "High Protein, High Energy, Reduced Salt" having entered the top ten best sellers for 2015/16.

Renal disease resources were reviewed by specialist renal dietitians, resulting in a smaller revised range of printed leaflets. Some titles in the former range were deemed not to be viable for printing, but would still be of interest and use to specialist renal dietitians. NDR-UK now provides these as text only documents for such dietitians to download for free.

Commissioned Resources

Also in September 2015, a new pictorial resource was released - Smart Sized Portions for Children. It aims to present simple information to guide parents and carers of children aged 2-14 years on how to provide appropriate portion sized meals and snacks for a healthy balanced diet. The resource has been received with much interest, with over 70 orders (including 19 repeat orders) for 334 packs purchased to the end of March 2016.

A customer survey indicated that the use of pictures to communicate the messages as a valued asset – as one respondent noted "It's visual, so literacy and weighing not necessary".

The resource is deemed suitable for use in a wide variety of settings - for example with community patients, via planned dietetic home visits or clinic appointments, for families of morbidly obese children, for Health Visitors in healthy weight clinics, and for community-based healthy eating projects.

Another customer commented: "I find the resource particularly useful for parents who are worried that their child is a fussy eater and eats very little but is growing appropriately. In many circumstances their expectations of the

---

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

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

resource has eased their concerns, allowed mealtimes to be less stressful and more enjoyable. I have also used the resource for our overweight patients to give a better indication of portion sizes. The pictorial guide is clear and very useful in this group also.”

#### Partnership Working

Whenever possible, NDR-UK seeks to work in partnership and avoid duplication of effort, and the following are two examples on work being undertaken during 2015/16:

Scottish Learning Disabilities Forum - Pictorial Food Fortification resource.

During the year, NDR-UK has been working with Scottish Learning Disabilities Forum to develop a new resource to support adequate nutrition, which will be suitable for a wide audience with communication needs, such as adults with learning disabilities (and their carers), people with ASD, people with memory problems, people with acquired neurological disorders, or people with low literacy or English language skills. The new resource will be available in September 2016.

Glasgow Weight Management Services – Teaching Aids for Weight Loss You Can See

“Weight Loss You Can See” is NDR-UK’s best-selling resource. This project will create a teaching aids pack to be used in conjunction with the printed resource, and is designed for health professionals to use in a group setting. The development is being carried out in partnership with Glasgow Weight Management Service, and also aims to be complete by September 2016.

#### Customers

In 2015/16, NDR-UK invested in the introduction of new Customer Relationship Management software, in order to build a more accurate database for communicating and meeting the needs of its customers. This business tool will be used to support marketing activities which are more efficient and targeted. The CRM has enabled NDR-UK to survey customers to ascertain their specialist areas of interest, and to seek views on the needs and challenges for using patient information resources in electronic format. This has helped to inform future planning for development in this area.

Specialist Topics of Interest (based on survey responses from 391 customers):

• Weight Management	59%
• Healthy Eating	56%
• Food Fortification	50%
• Diabetes	46%
• Allergy and Intolerance	43%
• Gastroenterology	38%
• Texture Modification	33%
• Eating Disorders/Mental Health	29%
• Paediatric Health	26%
• Oncology	24%

One of NDR-UK’s key objectives is to expand its customer base, especially within the wider health professional occupations. NDR-UK’s resources are especially suited to support non-dietitians to deliver dietary and nutritional guidance with confidence that it is in keeping with the current policy and clinical evidence base. An example of marketing activity to raise the profile and awareness of NDR-UK’s quality resources was undertaken during “Nutrition and Hydration Week” in March 2016. In conjunction with the BDA Specialist Group for Older People, a competition was held to receive one of 50 copies of the “Today’s Menu” board game. Entries were received from across the UK and as far away as Canada and Australia, and resulted in over 100 potential new customers introduced to NDR-UK.

Developing a secure and sustainable organisation

---

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

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

As an independent charitable organisation and small social enterprise, NDR-UK continues to strive for self-sustainability to secure its own future. The Scottish Government continued to provide some funding in 2015/16, mainly to allow Scottish customers to receive a discount, and to support new resource development costs, with a small contribution towards core operational costs. However the vast majority of income comes from the sale of printed leaflets and electronic licences, with an 18% increase in sales income over 2014/15.

Income Sources	Percentage of income
Sales of resources	77%
Distribution and carriage	6%
Scottish Government Core grant	2%
Project Commissions	13%
Other	2%

#### **Financial review**

#### **FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES**

The income from sales of resources was in line with budget expectations and an increase of 18% on the previous year. Scottish Government provided grant to allow the continuation of a 20% discount which was applied to sales to Scottish based customers. Unfortunately, success with other grant funding was not achieved.

At the same time, management effort was placed in reducing costs and generating efficiencies. The Board approved the use of reserve funds to invest in key business tools – the creation of a customer relation management system and a new website with the enhanced platform to support future development plans.

The outcome for the year was an overall deficit of £6,659. This has resulted in a reduction of reserves from £183,209 to £176,550 at the year end.

#### **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£90,000).

The Board of Trustees monitors the level of notional free reserves on a quarterly basis, taking into account the overhead costs, fixed assets, slow customers (10%) and slow stock (30%). At the end of 2015/16 the notional free reserve available for investment was c£80,000.

#### **Plans for the future**

#### **FUTURE DEVELOPMENTS**

The Trustees developed a new Strategic Plan for 2015-2018, and 2015/16 was the first year in working towards the new strategic objectives. In 2016/17 NDR-UK will continue to work towards our goals with specific activity focussing on:

- Completing the investment and launching the new website which will offer a better service to customer and provide a much enhanced technical platform on which to build an new option for the delivery of patient information through electronic media
- Using the new website and CRM as key tools to deliver a social media strategy and campaign-based marketing to broaden the customer base and seek new partners for development work



---

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

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

- Making improvements to the quality process for reviewing resources and developing new ones, so that it is more dynamic and better suited to business needs
- Pursuing the introduction of electronic media options which will improve access to health information for patients

**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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 and signed on their behalf by:

**A D Burman**  
Trustee



29/7/16

---

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

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

---

**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 2016 which are set out on pages 10 to 19.

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 2016**

---

**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.

*Robert A. Brown BA FCA.*

Robert A Brown BA, FCA

**Crossley Financial Accounting**

Chartered Accountants

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

*11<sup>th</sup> August 2016*

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>INCOME FROM:</b>					
Donations and legacies	2	54,750	-	54,750	74,864
Investments	3	-	(594)	(594)	1,971
Charitable activities	4	-	190,994	190,994	162,202
<b>TOTAL INCOME</b>		<b>54,750</b>	<b>190,400</b>	<b>245,150</b>	<b>239,037</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	15,906	235,903	251,809	257,849
<b>TOTAL EXPENDITURE</b>	8	<b>15,906</b>	<b>235,903</b>	<b>251,809</b>	<b>257,849</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>					
Transfers between Funds	14	38,844 (46,208)	(45,503) 46,208	(6,659) -	(18,812) -
<b>NET INCOME / (EXPENDITURE)</b>		<b>(7,364)</b>	<b>705</b>	<b>(6,659)</b>	<b>(18,812)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,364)</b>	<b>705</b>	<b>(6,659)</b>	<b>(18,812)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds at 1 April 2015		17,364	165,845	183,209	202,021
<b>TOTAL FUNDS AT 31 MARCH 2016</b>		<b>10,000</b>	<b>166,550</b>	<b>176,550</b>	<b>183,209</b>

The notes on pages 12 to 19 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 2016**

	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	11		11,066		2,481
<b>CURRENT ASSETS</b>					
Stocks		39,273		48,689	
Debtors	12	33,373		25,075	
Cash at bank and in hand		109,003		141,188	
		<u>181,649</u>		<u>214,952</u>	
<b>CREDITORS:</b> amounts falling due within one year	13	<u>(16,165)</u>		<u>(34,224)</u>	
<b>NET CURRENT ASSETS</b>			<u>165,484</u>		<u>180,728</u>
<b>NET ASSETS</b>			<u>176,550</u>		<u>183,209</u>
<b>CHARITY FUNDS</b>					
Restricted funds	14		10,000		17,364
Unrestricted funds	14		166,550		165,845
<b>TOTAL FUNDS</b>			<u>176,550</u>		<u>183,209</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 2016 and of its net resources expended 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 January 2015).

The financial statements were approved by the Trustees on *29/3/16* and signed on their behalf, by:



**A D Burman**  
**Trustee**

The notes on pages 12 to 19 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 2016**

---

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**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.

---

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

---

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

---

**1. ACCOUNTING POLICIES (continued)**

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

**1.5 Expenditure**

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

**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 & CRM	-	25% straight line

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

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

**1. ACCOUNTING POLICIES (continued)**

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

**1.9 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
Scottish government grant	54,750	-	54,750	74,864

**3. INCOME FROM INVESTMENTS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
Investment income	-	(594)	(594)	1,971



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

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
Leaflet provision	-	190,994	190,994	162,202

**5. DIRECT COSTS**

	Leaflet provision £	Total 2016 £	<i>Total 2015 £</i>
Printing and stationary	64,069	64,069	65,200
Design	4,796	4,796	11,784
Specialist group returns	4,142	4,142	4,894
Opening stocks	48,689	48,689	43,634
Closing stocks	(39,273)	(39,273)	(48,689)
Logistics	1,247	1,247	15,162
Carriage	11,665	11,665	-
	<u>95,335</u>	<u>95,335</u>	<u>91,985</u>

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

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

**6. SUPPORT COSTS**

	Leaflet provision £	Total 2016 £	Total 2015 £
Staff salaries	101,637	101,637	97,400
Staff national insurance	5,984	5,984	6,639
Staff pension costs	3,112	3,112	3,515
Human resources and training	1,182	1,182	3,910
Legal fees	-	-	13
Hotels, travel and subsistence	5,952	5,952	5,896
Hospitality	188	188	69
Telephone and fax	891	891	1,127
Office consumables	2,070	2,070	5,398
Computer costs	3,009	3,009	2,407
Advertising and promotion	2,518	2,518	2,386
Accountancy fees	4,510	4,510	4,410
Dietetic professional advisor	6,370	6,370	8,307
Bank charges	32	32	63
Bad debts	225	225	-
Premises expenses	9,484	9,484	5,258
Insurances	1,965	1,965	2,079
Consultancy fees	3,295	3,295	13,029
	<u>152,424</u>	<u>152,424</u>	<u>161,906</u>

**7. GOVERNANCE COSTS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Governance - Trustees expenses reimbursed	-	534	534	571
Governance - depreciation - tangible fixed assets	-	3,516	3,516	3,387
	<u>-</u>	<u>4,050</u>	<u>4,050</u>	<u>3,958</u>

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

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

**8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Depreciation 2016 £	Other costs 2016 £	Total 2016 £	Total 2015 £
Direct costs	-	247,759	247,759	253,891
Expenditure on governance	3,516	534	4,050	3,958
	<u>3,516</u>	<u>248,293</u>	<u>251,809</u>	<u>257,849</u>

**9. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Activities undertaken directly 2016 £	Support costs 2016 £	Total 2016 £	Total 2015 £
Leaflet provision	95,335	152,424	247,759	253,891

**10. NET INCOMING RESOURCES/(RESOURCES EXPENDED)**

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets: - owned by the charity	<u>3,515</u>	<u>3,387</u>

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

5 Trustees received reimbursement of expenses amounting to £534 in the current year (2015 - 5 Trustees £571).

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

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

**11. TANGIBLE FIXED ASSETS**

	Office equipment £	Website & CRM £	Total £
<b>Cost</b>			
At 1 April 2015	2,354	11,571	13,925
Additions	-	12,100	12,100
At 31 March 2016	<u>2,354</u>	<u>23,671</u>	<u>26,025</u>
<b>Depreciation</b>			
At 1 April 2015	883	10,561	11,444
Charge for the year	588	2,927	3,515
At 31 March 2016	<u>1,471</u>	<u>13,488</u>	<u>14,959</u>
<b>Net book value</b>			
At 31 March 2016	<u>883</u>	<u>10,183</u>	<u>11,066</u>
<i>At 31 March 2015</i>	<u>1,471</u>	<u>1,010</u>	<u>2,481</u>

**12. DEBTORS**

	2016 £	2015 £
Trade debtors	28,861	20,258
Other debtors	2,326	3,621
Prepayments and accrued income	2,186	1,196
	<u>33,373</u>	<u>25,075</u>

**13. CREDITORS:**  
**Amounts falling due within one year**

	2016 £	2015 £
Trade creditors	10,573	9,434
Other taxation and social security	1,944	2,273
Other creditors	3,648	22,517
	<u>16,165</u>	<u>34,224</u>

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

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

**14. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Unrestricted funds</b>					
General Funds - all funds	165,845	190,400	(235,903)	46,208	166,550
<b>Restricted funds</b>					
Restricted Funds - all funds	17,364	54,750	(15,906)	(46,208)	10,000
Total of funds	183,209	245,150	(251,809)	-	176,550

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	165,845	190,400	(235,903)	46,208	166,550
Restricted funds	17,364	54,750	(15,906)	(46,208)	10,000
	183,209	245,150	(251,809)	-	176,550

**Restricted funds**

Nutrition and Diet Resources UK received funding from the Scottish Government to develop new resources.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Tangible fixed assets	-	11,066	11,066	2,482
Current assets	10,000	171,649	181,649	214,951
Creditors due within one year	-	(16,165)	(16,165)	(34,224)
	10,000	166,550	176,550	183,209

