

Charity Registration No. SC041043

Company Registration No. SC364677 (England and Wales)

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**NUTRITION AND DIET RESOURCES UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# NUTRITION AND DIET RESOURCES UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Mackellar OBE A Burman P Douglas J Flint A Smith J Gandy P Woodburn	(Appointed 6 June 2019)
<b>Secretary</b>	L McPhillie	
<b>Charity number</b>	SC041043	
<b>Company number</b>	SC364677	
<b>Registered office</b>	Suite 238/9 Baltic Chambers 50 Wellington Street Glasgow G2 6HJ	
<b>Independent examiner</b>	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX	

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# NUTRITION AND DIET RESOURCES UK

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# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

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### Trustees' responsibilities

The trustees, who are also the directors of Nutrition and Diet Resources UK for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and 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 presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

### Objectives and activities

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. We aim to improve personal health and well-being through the provision of expert nutrition and hydration information. We develop and provide evidence-based resources, written by experts, to empower individuals to make informed dietary choices to prevent, manage or improve health conditions. This is achieved through:

1. Supporting health and social care professionals from all sectors to provide expert information on diet and nutrition to the people they care for
2. Overcoming mis-information through producing quality, evidence-based resources
3. Working with Dietitians and other trusted experts in patient care for diet, nutrition and hydration
4. Working collaboratively with partners who share our values and objectives
5. Seeking creative, innovative and cost-effective responses to current and emerging health challenges
6. Operating a transparent, customer-focused organisation to build a sustainable future

The production and maintenance of NDRUK's portfolio of high- quality nutrition and diet information for healthcare patients remain at the core of the organisation. During the past year NDRUK has continued to work on meeting business plan objectives, including the introduction of new resources and reviewing existing ones, at all times, working in partnership with BDA Specialist Groups or other partners to avoid duplication of effort. The promotion and use of the new electronic delivery system has also been a key objective – to offer choice and flexibility in providing patient-centred care.

# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### Achievements and performance

##### Review of activities

##### Impact on Patient Education

During 2019/20, 1750 customer orders were received leading to 170,000 leaflets and recipe books being distributed to support patient education.

The most popular resources sold or distributed included:

<u>Title</u>	<u>Beneficiary group</u>
Weight loss you can see	People who are overweight
Gluten free living	People with coeliac disease or DH
Eating better feeling better	People requiring extra energy in their diet
Do you have a small appetite?	Older people requiring food fortification
Milk free weaning	Babies and infants requiring milk-free diet
How do I have an easy to chew, nourishing diet?	Older people, especially cancer patients
Gestational diabetes	Pregnant mothers
How do I have a nourishing diet?	Older people, especially cancer patients
Easier Swallowing Level 4	People with dysphagia
Easier Swallowing Level 5	People with dysphagia
Easier Swallowing Level 6	People with dysphagia

Most of NDR-UK's resources continue to be distributed within the UK, with proportionately higher use in Scotland (39%). Policy decisions in Northern Ireland to use NDR-UK resources whenever suitable has led to an increased distribution there in the past year (up to 17%). Percentage distribution on the other home countries was 40% to England and 1% to Wales. A small quantity was distributed to the Republic of Ireland or other international customers, or members of the public (recipe books).

##### New additions to the portfolio of resources in 2020/21

##### ***Easier Swallowing Range Publication***

The new range was launched at the start of April 2019, to coincide with and support the adoption in the UK of the International Dysphagia Diet Standardisation Initiative (IDDSI). This aims to improve safety for people diagnosed with dysphagia (difficulty swallowing).

The top eight titles listed above have been the most popular resources for many years, but three of the new Easier Swallowing titles have also become best sellers in this year. This perfectly illustrates the importance of our role in supporting patient education, as these resources are needed to ensure patient safety (risk of choking) as well as their nutritional well-being.

##### ***Irritable Bowel Syndrome and Lactose Intolerance.***

Two new resources were developed through a commission by NHS Scotland Modern Outpatient Programme. The work was completed in summer 2019, with project funding allowing printed copies of these titles to be distributed free-of-charge in Scotland.

##### ***Nourish Recipe Book***

Malnutrition is estimated to affect over 3 million people in the UK. NDR-UK has a wide range of resources that aim to support individuals and their carers understand how to prepare food and drinks for people experiencing unplanned weight loss or poor appetite and are at risk of malnutrition. In July 2019, a new product was added to this range, in the form of a recipe book. "Nourish" contains a collection of over 30 nourishing recipes, developed in partnership with the Northern Health and Social Care Prescribing Support Team from Northern Ireland. Some of these recipes have been made freely available on the NDR-UK website as features in the "Recipe of the Month" section.

# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### Updating resources to maintain quality care

NDR-UK has a policy of reviewing resources on a three-year cycle to ensure that patient information remains current with evidence and clinical practice. In 2019/20, a significant exercise was undertaken to review and redesign the full suite of resources for renal patients, resulting in eight new specialist titles to provide expert guidance for people with kidney disease.

Two of the best-selling resources aimed at the nutrition of older people were also given a full review, resulting in extended information and new design. In partnership with the Older People Specialist Group of the British Dietetic Association, the new titles "Eating for Health" and "Eating for Health with Diabetes" were completed at the end of March 2020.

Last year, the revision of resources to support cancer patients was undertaken with Oncology Specialist Group of the British Dietetic Association. However, two previously popular titles were not included, but following requests to reintroduce these old favourites, "How do I have a Liquidised Nourishing Diet" and "Nourishing Drinks" were updated and added to the range in early 2020.

Other updates completed included "Eating Well with Dementia" in partnership with NHS Lanarkshire and "Getting the Balance Right" with Quality Meat Scotland.

#### More Partnership Working

##### **Gastroparesis**

NDR-UK relies on working in partnership with dietetic experts and was pleased to form a new partnership with the specialist gastroenterology dietitians at Royal Stoke University Hospital, to commence work on developing a new resource on Gastroparesis. Work was progressing well until disruption caused by Covid-19 at the start of March. While progress has stalled during spring and summer 2020, it is hoped that this new title will be available by the end of 2020.

#### Increasing our profile

A key objective for 2019/20 was to increase the use of digital and other promotional activity in order to promote wider knowledge and demand for NDR-UK resources. Specific additional financial investment was made with the appointment of a full-time digital marketing co-ordinator to lead on building NDR-UK's digital presence and advance the use of digital marketing tools, and conducting a review and redevelopment of the NDR-UK website to improve functionality and allow higher use of video content in future.

There was also a high level of participation in marketing events including:

- Health plus Care Show, London, June 2019
- Chief Allied Health Professional Officers' Annual Conference, London, July 2019
- European Federation of Dietetic Associations' Annual Conference, Berlin, November 2019
- BAPEN Annual Conference, Belfast, November 2019
- numerous events organised by British Dietetic Association and its Specialist Groups and Regional Branches

#### Developing a secure and sustainable organisation

One of NDR-UK's strategic objectives is to be a sustainable social enterprise. In 2019/20, 90% of income was generated through social trading activities. This included sales of products and our specialist resource development services. 5% of this income was received from Scottish Government to recover the 20% discount applied to sales to Scottish customers. NDR-UK acknowledges and is grateful for the continued financial support of Scottish Government whose core grant contributed 9% of the total income for 2019/20.

<u>Income Sources</u>	<u>Percentage of income</u>
Trading income (inc discounts)	90%
Other income/investments	1%
Scottish Government core grant	9%

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# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### Financial review

Income from product sales (i.e. sales of education materials in printed or electronics format) increased in 2019/20 by 10% over 2018/19, to return to the levels previously experienced in 2017/18. This was despite lower than expected sales income in March, as a result of the impact of the Covid-19 pandemic on health service delivery. If not for this unforeseen event, 2019/20 was expected to have generated the highest level of sales income since NDR-UK began trading in 2011, and the sales target income of c£191k could have been achieved.

The budgeted levels of income from project commissions and project-related grants were not realised (£12k below budget). Overall expenditure was lower than budgeted (by £7k), mainly due to reduced project activity and costs associated with lower project-related income. However, investment in website development, marketing events and the employment of digital marketing expertise continued as planned.

The overall outcome for the year was a deficit of £29,860 (against a budgeted deficit of £5k). This has resulted in a decrease in the reserves from £161,952 to £132,092 at the year end.

The Trustees have spent considerable time discussing the impact of COVID-19 during their meetings and made considered and calculated decisions with regard to the reduction of operating costs to meet budgetary targets, as far as possible. It is recognised, however, that the circumstances faced by the charity as a result of COVID-19 have been significant and this meant the Trustees took decisions that ensured the viability of the charity but saw the reserves reduced. While uncomfortable, this was a considered and conscious decision and the Trustees feel that the accumulation of reserves in recent years has been justified in the face of recent challenges.

### Reserves policy

A formal policy on reserves and investment was agreed at the NDR UK Board meeting on the 4th October 2018. This policy will be reviewed in October 2020.

In line with standard charitable practices, NDR-UK reserves and investment policy takes into account the required funds to:

- sustain the organization for six months (to meet overheads/running costs)
- meet any staff redundancy payments (statutory minimum levels apply)
- cover any contractual commitment or commitments for project delivery, including any restricted funds received in advance or contractor payments due
- allow for slow debtors (10%) and slow-moving stock (20%)
- account for fixed assets
- provide funds for investment in planned project activity or to allow flexibility for unplanned expenditure, eg. staff cover in the event of long-term sickness absence

The Board of Trustees monitors the level of notional free reserves on a quarterly basis, taking into account all of the costs listed above. At the end of 2019/20 the notional free reserve available for investment was c£11k.

# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Plans for the future

Within the context of the Strategic Plan for 2018-2021 with revised vision, core values and aims, and key objectives to achieve over the coming years, NDR-UK's priorities for the 2020/21 continue to be:

- Diversifying into new income streams through project commissions and/or grant funding, and expanding into new customer groups, including international audiences
- Continuing to promote and demonstrate the value of using electronic resources and the benefits this has for relevant patients
- Reviewing and expanding the portfolio of education materials and seeking ways to provide wider support for diet and lifestyle changes
- Pursuing particular focus on two key areas of health concern – weight management and malnutrition
- Achieving even higher value for customers by offering an account management approach – tailoring packages according to their needs

However, planned business activities for the coming year have been reduced. In the light of previous financial performance, staff numbers were already reduced by one from early March, and with the unknown future impact of Covid-19, NDR-UK will proceed cautiously in 2020/21.



# NUTRITION AND DIET RESOURCES UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 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. Risks, including Health and Safety, are now reviewed quarterly using a traffic-light grading system, and a Business Continuity Plan is in place. The effectiveness of these measures were demonstrated in mid-March 2020, when operational working needed to be reorganised in response to the statutory lockdown measures relating to the Covid-19 pandemic. Remote (at home) working systems were introduced and enabled services to continue to meet customer demand and other obligations.

The trustees' report was approved by the Board of Trustees.



A Burman

Trustee

Dated: 12/10/20

# NUTRITION AND DIET RESOURCES UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NUTRITION AND DIET RESOURCES UK

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I report to the trustees on my examination of the financial statements of Nutrition and Diet Resources UK (the charity) for the year ended 31 March 2020.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Crossley Financial Accounting*

Crossley Financial Accounting

**S Meah**

**BA Hons, FCCA**

Star House

Star Hill

Rochester

Kent

ME1 1UX

Dated: 14/10/2020

## NUTRITION AND DIET RESOURCES UK

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b><u>Income from:</u></b>							
Donations and legacies	2	-	37,000	37,000	-	42,694	42,694
Charitable activities	3	191,361	-	191,361	173,714	-	173,714
Investments	4	3,771	-	3,771	1,197	-	1,197
<b>Total income</b>		<b>195,132</b>	<b>37,000</b>	<b>232,132</b>	<b>174,911</b>	<b>42,694</b>	<b>217,605</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	223,042	38,950	261,992	194,456	40,244	234,700
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(27,910)</b>	<b>(1,950)</b>	<b>(29,860)</b>	<b>(19,545)</b>	<b>2,450</b>	<b>(17,095)</b>
Fund balances at 1 April 2019		149,375	12,577	161,952	168,920	10,127	179,047
<b>Fund balances at 31 March 2020</b>		<b>121,465</b>	<b>10,627</b>	<b>132,092</b>	<b>149,375</b>	<b>12,577</b>	<b>161,952</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NUTRITION AND DIET RESOURCES UK

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		6,799		10,249
<b>Current assets</b>					
Stocks	8	27,663		26,452	
Debtors	9	34,106		31,359	
Cash at bank and in hand		78,069		111,005	
		<u>139,838</u>		<u>168,816</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(14,545)</u>		<u>(17,113)</u>	
Net current assets			125,293		151,703
<b>Total assets less current liabilities</b>			<u>132,092</u>		<u>161,952</u>
<b>Income funds</b>					
Restricted funds	11		10,627		12,577
Unrestricted funds			121,465		149,375
			<u>132,092</u>		<u>161,952</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10/9/20



A Burman  
Trustee

Company Registration No. SC364677

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

Nutrition and Diet Resources UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 238/9 Baltic Chambers, 50 Wellington Street, Glasgow, G2 6HJ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
Website & CRM	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.8 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.

### 2 Donations and legacies

	<b>Restricted funds</b>	Restricted funds
	<b>2020</b>	2019
	<b>£</b>	£
Scottish Government grant	37,000	42,694

### 3 Charitable activities

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Leaflet provision	191,361	173,714

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Investment income	3,771	1,197

### 5 Charitable activities

	Leaflet provision	Leaflet provision
	2020	2019
	£	£
Opening stock	26,452	36,168
Printing and design	57,053	46,869
Closing stock	(27,663)	(26,452)
Carriage	10,343	8,778
	<u>66,185</u>	<u>65,363</u>
Share of support costs (see note 6)	189,777	163,535
Share of governance costs (see note 6)	6,030	5,802
	<u>261,992</u>	<u>234,700</u>
<b>Analysis by fund</b>		
Unrestricted funds	223,042	194,456
Restricted funds	38,950	40,244
	<u>261,992</u>	<u>234,700</u>



# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Depreciation	5,750	-	5,750	7,075
Staff salaries	135,450	-	135,450	118,135
Staff national insurance	8,233	-	8,233	7,113
Staff pension costs	4,967	-	4,967	4,401
Human resources and training	1,498	-	1,498	2,455
Hotels, travel and subsitance	3,923	-	3,923	3,175
Hospitality	31	-	31	33
Subscriptions	694	-	694	2,157
Telephone and fax	785	-	785	880
Office consumables	2,722	-	2,722	2,626
Accountancy	-	4,894	4,894	5,321
Computer costs	8,662	-	8,662	3,544
Advertising and promotion	6,175	-	6,175	2,132
Bank charges	717	-	717	711
Premises expenses	8,528	-	8,528	8,183
Insurances	1,642	-	1,642	915
Trustees expenses	-	1,136	1,136	481
	<u>189,777</u>	<u>6,030</u>	<u>195,807</u>	<u>169,337</u>
Analysed between				
Charitable activities	<u>189,777</u>	<u>6,030</u>	<u>195,807</u>	<u>169,337</u>

Governance costs includes payments to the independent examiner of £4,894 (2019- £5,321) for independent examination.

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 7 Tangible fixed assets

	Computers	Website & CRM	Total
	£	£	£
<b>Cost</b>			
At 1 April 2019	1,560	26,700	28,260
Additions	480	1,725	2,205
At 31 March 2020	2,040	28,425	30,465
<b>Depreciation and impairment</b>			
At 1 April 2019	787	17,224	18,011
Depreciation charged in the year	510	5,145	5,655
At 31 March 2020	1,297	22,369	23,666
<b>Carrying amount</b>			
At 31 March 2020	743	6,056	6,799
At 31 March 2019	773	9,476	10,249

### 8 Stocks

	2020	2019
	£	£
Finished goods and goods for resale	27,663	26,452

### 9 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	28,678	24,441
Other debtors	3,453	1,923
Prepayments and accrued income	1,975	4,995
	34,106	31,359

### 10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	2,396	2,416
Trade creditors	4,465	11,131
Other creditors	1,897	536
Accruals and deferred income	5,787	3,030
	14,545	17,113

**NUTRITION AND DIET RESOURCES UK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**11 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Balance at 31 March 2020 £
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	
Easier Swallowing Video project	8,402	-	-	8,402	-	-	8,402
NDR Prescribe credit bundles	-	2,500	(50)	2,450	-	(225)	2,225
Core support	-	27,000	(27,000)	-	21,000	(21,000)	-
Print run of free "Reduce Your Diabetes Risk"	-	320	(320)	-	-	-	-
20% discount	-	12,874	(12,874)	-	16,000	(16,000)	-
Electronic media project	1,725	-	-	1,725	-	(1,725)	-
	10,127	42,694	(40,244)	12,577	37,000	(38,950)	10,627

**Restricted funds**

Nutrition and Diet Resources UK receive funding from the Scottish Government to fund the costs associated with the development of the projects named above, recovery of 20% discounts applied to sales to Scottish based customers and contribution towards NDR - UK core costs.

# NUTRITION AND DIET RESOURCES UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2020*

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### **12 Related party transactions**

During the year, no Trustees received any remuneration (2019 - £Nil).

During the year, no Trustees received any benefits in kinds (2019 - £Nil).

3 Trustees received reimbursement of expenses amounting to £72 (2019 - £481).