

Charity Registration No. SC041043

Company Registration No. SC364677 (England and Wales)

NUTRITION AND DIET RESOURCES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

NUTRITION AND DIET RESOURCES UK

LEGAL AND ADMINISTRATIVE INFORMATION

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

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 2021

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 2020. The Trustees confirm that the Annual report and financial statements of the company comply with the Charities Act 2011, The Companies Act 2006, The Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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. For all of 2020/21, the NDR-UK has been following Government guidance by operating remotely. All staff members, when working, were doing so from home. Expecting a severe drop in sales income, we started the year with two staff on full-time furlough, and two staff working at reduced hours. From July onwards, all staff have been working reduced hours, with applications to the CJRS made to supplement salaries. Collectively over the course of the year, we have been able to work at 62% of normal capacity.

Achievements and performance

REVIEW OF ACTIVITIES

Impact on Patient Education

Despite the challenges brought on by Covid-19 and the impact that this will have had on our main NHS customer base, 1277 customer orders were processed in 2020/21 (c106 per month compared to normal average of 130 per month). As a result, over 120,000 printed leaflets and recipe books were delivered to support patient-centred care.

The most popular printed 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
How do I have an easy to chew, nourishing diet?	Older people, especially cancer patients
High Protein, High Energy, Reduced Salt	People with Liver Disease
Bariatric Surgery Recipes Book	People needing to adapt diet after surgery
Milk free weaning	Babies and infants requiring milk-free diet
How do I have a nourishing diet?	Older people, especially cancer patients
Eating Well with Dementia	Support for carers of people with Dementia
Dietary advice for IBS	People with IBS or IBS-like symptoms

NUTRITION AND DIET RESOURCES UK

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

FOR THE YEAR ENDED 31 MARCH 2021

In addition, over 3,000 patients received their information in electronic format, through the use of our NDR Prescribe facility, which enabled personalised and tailored information to be delivered direct to patient mobile devices.

The most popular resources distributed electronically were:

<u>Title</u>	<u>Beneficiary group</u>
Milk free weaning	Babies and infants requiring milk-free diet
Weight loss you can see	People who are overweight
Gluten free living	People with coeliac disease or DH
Gestational Diabetes	Pregnant mothers
Milk-Free Zone	Older Children and Adults requiring milk-free diet

Most of NDR-UK's resources continue to be distributed within the UK, with proportionately higher use in Scotland (37%) and Northern Ireland (12%). We were pleased to see higher distribution in Wales over the past year (up to 7% from 1% the previous year), with distribution in England still highest of the four home countries at 43%. A small quantity was distributed to the Republic of Ireland or other areas outside UK (1%).

Portfolio development work completed in 2020/21

An essential part of our work is the development of new resources and the maintaining of existing titles, to ensure we always provide patient information that is in line with the current evidence base and clinical practice. Despite reduced staff capacity over the year, the following projects were completed.

Inside Eating range

Our range of resources for people with Eating Disorders has been revised and extended, bringing back two titles that were previously discontinued and adding two new topics, Appetite Suppressants and Nourishing Plant-based diet.

The popular Nutrient Jigsaw sub-range of 5 titles covering Carbohydrate, Protein, Fat, Vitamins and Minerals, and Fluid can now be purchased together as a pack at reduced cost, as can the full range of 23 titles.

Meeting the nutritional needs of older adults

Our partnerships with British Dietetic Association Specialist Groups are much valued, including our long-standing joint working with the Older People Specialist Group. As we entered the new year April 2020, we were pleased to bring two new titles to publication, "Eating for Health" (replacing the ever-popular "Do you have a small appetite?" and a tailored version for people with Type 2 Diabetes – "Eating for Health with Diabetes".

These resources are part of our food fortification titles and aim to support older adults in meeting their nutritional needs, to eat and drink for health, and to maximize their quality of life, and for frail older adults (aged 65 years and over) with Type 2 diabetes, to improve their health through diet and lifestyle.

Bowel Preparation for Colon Capsule Endoscopy – Project Commission

We were pleased to be commissioned in August 2020 to create a brand new resource under The Scottish Government's Modernising Patient Pathway Project (MPPP), which has been working with partners and stakeholders to redesign gastroenterology outpatient services throughout Scotland. The work aims to provide services closer to the patients' home to achieve greater efficiencies, less travel and improved care and experience throughout their patient journey. Following evaluation and related feasibility and economic studies, plans are underway to roll out the use of colon capsule endoscopy (CCE) to be more cost effective and less invasive than traditional colonoscopy procedures. For the process to be effective, patients must successfully complete bowel preparation steps to ensure that clear images of the colon are achieved. This can be a challenging process where patients' understanding, approval and adherence to their personal plan is essential. The new resource provides guidance to ensure patients achieve a clean bowel for a successful procedure. The resource describes steps to take in the three days prior to having the CCE test, including low-fibre (low-residue) and clear liquid steps.

NUTRITION AND DIET RESOURCES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Other updates completed with partners included:

- "Gluten Free Living" with Coeliac UK
- "Easy to Eat Nourishing Diet with BDA Oncology Specialist Group, and
- "Sleeve Gastrectomy" with British Obesity and Metabolic Surgery Society.

Other projects pursued in 2020/21

In addition to the projects completed during 2020/21, other work was pursued. This included a complete review and redesign of paediatric weight management resources, and the consolidation of heart health resources into one fully updated title. New resources also being developed include Gastroparesis and Nourishing Plant-based Diet for inclusion within the Oncology range.

External Communications

While we were unable to attend and participate in any external events in 2020/21, we worked to maintain our profile and support various stakeholders through activities such as:

- Delivery of online demonstrations for using NDR Prescribe, to support health professionals who themselves had to adapt to providing remote consultations to patients during Covid restrictions
- Supporting Malnutrition Awareness and Prevention Network including the Malnutrition Monday campaign
- Delivery of workshops to future dietitians to raise awareness of health literacy and evidence-based practice
- Regular communications through social media and email newsletters to our customers and stakeholders

Developing a secure and sustainable organisation

NDR-UK continues to operate as a sustainable social enterprise, committed to achieving financial viability through not-for-profit trading of high-quality products and services. In 2020/21, as the Covid pandemic impacted on our main customer base, we expected our sales income to reduce to around two-thirds of an average year but achieved around three-quarters of this. In total 73% of income was generated through social trading activities, compared with 90% the previous year.

Reduced sales income required a reduction in staff hours, as reported above, with CJRS providing a contribution of 15% to overall income over the year, to enable staff positions to be retained in readiness for a return to normal business activity levels. A successful application to the Small Business Rates Relief Fund also contributed just under 5% of the overall income for the year.

NDR-UK acknowledges and is grateful for the continued financial support of Scottish Government whose core grant contributed 8% of the total income for 2020/21, plus continued support to enable a 20% discount to Scottish customers.

<u>Income Sources</u>	<u>Percentage of income</u>
Trading income (inc discounts)	68%
Scottish Government core grant	8%
Other grant/financial support in CJRS	20%

Financial review

Total income for the year was £205,751, with total expenditure of £178,246 (cost of goods/sales 21%; operating expenses 65%), giving a surplus for the year of £27,505. This has enabled an increase in Capital and Reserves from £132,092 to £159,597 at year end.

This was a much better result than was feared at the start of the year, due to all the unknowns associated with the early stages of the Covid pandemic. NDR-UK Board maintained close and careful financial monitoring and adjustments throughout the year to ensure the organisation adapted to the emerging challenges.

NUTRITION AND DIET RESOURCES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

RESERVES POLICY

A formal policy on reserves and investment was agreed at the NDR UK Board meeting on the 4th October 2018. This policy was 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, e.g. 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 2020/21 the notional free reserve available for investment was £47,849k.

Plans for the future

As we move into 2021/22, we plan to continue at 2.5 FTE (compared to normal 3.2 FTE) for the first 6 months and will review staff working regimes at that time. As Government requirements and guidance change over the year, we will also be reviewing future working arrangements, with a view to offering more flexible and blended options.

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 by the 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 was demonstrated throughout 2020/21, 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 continued and enabled services to continue to meet customer demand.

NUTRITION AND DIET RESOURCES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

M Mackellar OBE
A Burman
P Douglas
J Flint
A Smith
J Gandy
P Woodburn

(Resigned 31 March 2021)

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

Andrew Burman

Andrew Burman (Sep 13, 2021 13:29 GMT+1)

A Burman

Trustee

Dated:

NUTRITION AND DIET RESOURCES UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NUTRITION AND DIET RESOURCES UK

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 2021.

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

S Meah

BA Hons, FCCA

Star House

Star Hill

Rochester

Kent

ME1 1UX

Dated:15 September 2021

NUTRITION AND DIET RESOURCES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	2	10,000	56,753	66,753	-	37,000	37,000
Charitable activities	3	138,967	-	138,967	191,361	-	191,361
Investments	4	31	-	31	3,771	-	3,771
Total income		148,998	56,753	205,751	195,132	37,000	232,132
<u>Expenditure on:</u>							
Charitable activities	5	119,268	58,978	178,246	223,042	38,950	261,992
Net income/(expenditure) for the year/ Net movement in funds		29,730	(2,225)	27,505	(27,910)	(1,950)	(29,860)
Fund balances at 1 April 2020		121,465	10,627	132,092	149,375	12,577	161,952
Fund balances at 31 March 2021		151,195	8,402	159,597	121,465	10,627	132,092

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 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		3,379		6,799
Current assets					
Stocks	8	28,096		27,663	
Debtors	9	43,255		34,106	
Cash at bank and in hand		121,003		78,069	
		<u>192,354</u>		<u>139,838</u>	
Creditors: amounts falling due within one year	10	<u>(36,136)</u>		<u>(14,515)</u>	
Net current assets			156,218		125,293
Total assets less current liabilities			<u>159,597</u>		<u>132,092</u>
Income funds					
Restricted funds	11		8,402		10,627
Unrestricted funds			151,195		121,465
			<u>159,597</u>		<u>132,092</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 2021.

The directors 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

Andrew Burman
Andrew Burman (Sep 13, 2021 13:29 GMT+1)

A Burman
 Trustee

Company Registration No. SC364677

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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 2021

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 2021

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

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2021	2021	2021	2020
	£	£	£	£
Job Retention Scheme	-	31,753	31,753	-
Scottish Government grant	-	25,000	25,000	37,000
Small Business Relief fund	10,000	-	10,000	-
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>

3 Charitable activities

	2021	2020
	£	£
Leaflet provision	138,967	191,361
	<u>138,967</u>	<u>191,361</u>

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Investment income	31	3,771

5 Charitable activities

	Leaflet provision 2021	Leaflet provision 2020
	£	£
Opening stock	27,663	26,452
Printing and design	37,273	57,053
Closing stock	(28,096)	(27,663)
Carriage	7,200	10,343
	<u>44,040</u>	<u>66,185</u>
Share of support costs (see note 6)	128,888	189,777
Share of governance costs (see note 6)	5,318	6,030
	<u>178,246</u>	<u>261,992</u>
Analysis by fund		
Unrestricted funds	119,268	223,042
Restricted funds	58,978	38,950
	<u>178,246</u>	<u>261,992</u>

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs	Support costs	Governance costs	2021	2020
	£	£	£	£
Depreciation	3,509	-	3,509	5,750
Staff salaries	99,660	-	99,660	135,450
Staff national insurance	3,600	-	3,600	8,233
Staff pension costs	3,611	-	3,611	4,967
Human resources and training	1,339	-	1,339	1,498
Hotels, travel and subsitance	(65)	-	(65)	3,923
Hospitality	-	-	-	31
Subscriptions	63	-	63	694
Telephone and fax	568	-	568	785
Office consumables	787	-	787	2,722
Accountancy	-	5,318	5,318	4,894
Computer costs	4,728	-	4,728	8,662
Advertising and promotion	671	-	671	6,175
Bank charges	444	-	444	717
Premises expenses	7,922	-	7,922	8,528
Insurances	2,051	-	2,051	1,642
Trustees expenses	-	-	-	1,136
	<u>128,888</u>	<u>5,318</u>	<u>134,206</u>	<u>195,807</u>
Analysed between				
Charitable activities	<u>128,888</u>	<u>5,318</u>	<u>134,206</u>	<u>195,807</u>

Governance costs includes payments to the independent examiner of £930 (2020- £905) for independent examination.

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7	Tangible fixed assets	Computers	Website & CRM	Total
		£	£	£
	Cost			
	At 1 April 2020	2,040	28,425	30,465
	Additions	90	-	90
	At 31 March 2021	<u>2,130</u>	<u>28,425</u>	<u>30,555</u>
	Depreciation and impairment			
	At 1 April 2020	1,297	22,369	23,666
	Depreciation charged in the year	516	2,994	3,510
	At 31 March 2021	<u>1,813</u>	<u>25,363</u>	<u>27,176</u>
	Carrying amount			
	At 31 March 2021	<u>317</u>	<u>3,062</u>	<u>3,379</u>
	At 31 March 2020	<u>743</u>	<u>6,056</u>	<u>6,799</u>
8	Stocks		2021	2020
			£	£
	Finished goods and goods for resale		<u>28,096</u>	<u>27,663</u>
9	Debtors		2021	2020
	Amounts falling due within one year:		£	£
	Trade debtors		37,383	28,678
	Other debtors		1,189	3,453
	Prepayments and accrued income		4,683	1,975
			<u>43,255</u>	<u>34,106</u>
10	Creditors: amounts falling due within one year		2021	2020
			£	£
	Other taxation and social security		2,219	2,396
	Trade creditors		6,604	4,465
	Other creditors		1,831	1,897
	Accruals and deferred income		25,482	5,787
			<u>36,136</u>	<u>14,545</u>

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	
Easier Swallowing Video project	8,402	-	-	8,402	-	-	8,402
NDR Prescribe credit bundles	2,450	-	(225)	2,225	-	(2,225)	-
Core support	-	21,000	(21,000)	-	15,600	(15,600)	-
20% discount	-	16,000	(16,000)	-	9,400	(9,400)	-
Electronic media project	1,725	-	(1,725)	-	-	-	-
Job Retention Scheme	-	-	-	-	31,753	(31,753)	-
	<u>12,577</u>	<u>37,000</u>	<u>(38,950)</u>	<u>10,627</u>	<u>56,753</u>	<u>(58,978)</u>	<u>8,402</u>

Restricted funds

NDR Prescribe Credit bundles: 89 credit bundles of 500 credits @ sales price of £25 per credit bundle of 500 were issued to Scottish NHS Boards in April 2021 – this enabled the services to make free use of NDR Prescribe (electronic delivery of resources) when many services were forced to deliver their clinics or patient appointments remotely, due the Covid pandemic. Health professionals were able to email patients their resources, rather than handing or posting printed materials.

Scottish Government grant for Core Support: Grant offer letter is based on delivery of 2020/21 business plan.

Scottish Government grant for 20% discount: Reclaim of 20% discounts applied to sales to Scottish based customers.

Easier Swallowing video project – c/f funding previously received to develop the capacity to present Easier Swallowing information in video format

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	65,790	75,259

During the year, no individual Key Management Personnel received remuneration exceeding £60,000.

During the year, no Trustees received any remuneration (2020 - £Nil).

During the year, no Trustees received any benefits in kinds (2020 - £Nil).

Trustees received reimbursement of expenses amounting to £Nil (2020 - £72).

