

Registered number: SC364677
Charity number: SC041043

NUTRITION AND DIET RESOURCES UK
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

NUTRITION AND DIET RESOURCES UK
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NUTRITION AND DIET RESOURCES UK
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019

Trustees

M D MacKellar, Chair
A D Burman, Treasurer
P Douglas
J Flint
A C Smith
P Woodburn

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
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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 reviewed at least annually and a Business Continuity Plan is in place.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 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. During the past year NDRUK 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.

Achievements and performance

REVIEW OF ACTIVITIES

Impact on Patient Education

In the past year, the number of customer orders despatched was very similar to the previous year, however the volume of packs of resources declined by 15% to just under 17,000 packs. Most packs contain 10 leaflets, so we estimate that c168,000 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 2018/19, we have (or will have) helped, around 168,000 patients to better understand the dietary changes they need to make to self- manage their health conditions.

The most popular resources sold or distributed included:

<u>Title</u>	<u>Beneficiary group</u>
Eating better feeling better	People requiring extra energy in their diet
Gluten free living	People with coeliac disease or DH
Weight loss you can see	People who are overweight
Do you have a small appetite?	Older people requiring food fortification
Milk free weaning	Babies and infants requiring milk-free diet
Healthy eating and diabetes	Adults with type 2 diabetes
Healthy living with diabetes	Adults with type 2 diabetes
How do I have a soft nourishing diet?	Older people, especially cancer patients
Eating Well and Keeping Well with diabetes	Older People with type 2 diabetes
Gestational diabetes	Pregnant mothers

Most of our resources are distributed within the UK, with around 40% to Scotland, 45% to England, 10% to Northern Ireland 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).

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Resource Development in 2018/19

Tailored Resources in Electronic Format

Our customers have been asking us for a method to provide our resources to their patients in electronic format. In autumn 2018 we were delighted to release "NDR Prescribe" to enable health professionals to tailor and personalise our resources to meet specific patient needs. Accessed via our website, the resources are emailed to recipients, and can be viewed on any mobile device, providing "on-the-go" access to the advice given to them by their health professional. Patients can also download and print their own information to share with anyone in their circle who is involved in their care.

In November, we held our first webinar on using NDR Prescribe, in conjunction with BDA Freelance Specialist Group. Numerous further presentations and demonstrations have been given since then, either in person or remotely, and it is now being used across the UK as well as internationally.

Easier Swallowing Range Publication

From April 1st 2019, the UK formally adopted the use of the International Dysphagia Diet Standardisation Initiative (IDDSI). This aims to improve safety for people diagnosed with dysphagia (difficulty swallowing). Working in a new collaboration with Speech and Language Therapists, as well as Dietitians, this range was developed during 2018/19, in readiness for the implementation of the new standard descriptors. Thoroughly risk-assessed, the restructured range combines advice that was previously contained in several leaflets, resulting in a robust, stand-alone resource for each Descriptor Level (3 – 6). The range also acts as a useful training tool for multi-disciplinary teams.

Reduce Your Diabetes Risk

As the global concern continues over the prevalence and risks associated with the development of Type 2 diabetes, NDR-UK has introduced a new practical guide to assist people to make lifestyle changes that will reduce their risk of developing Type 2 diabetes. Created in collaboration with the Department of Dietetics at NHS Fife and with support from BDA Diabetes Specialist Group, the resource is appropriate for any health professional to issue, helping to make every contact count. It is suitable for any adult (not frail, elderly) with known risks, or who just want to actively reduce their risk, with advice on lifestyle changes and tips on goal setting to improve overall health and well-being.

Paediatric Health

Our paediatric health range of 7 titles was updated in summer 2018 and included a fully revised version on "Introducing Solids". This popular title aims to support programme delivery under the UNICEF Baby Friendly initiative.

Paediatric dietitians from FoodTalk CIC, who worked with us on the updating of the paediatric health range, and educational games specialist Focus Games, have created the Foodtalk game, which helps people working with children aged 1-5 learn how to support child health by improving their knowledge and confidence around nutrition. This game, which complements our resources for this age group, is now available from NDR-UK.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

More Partnerships and New Commissions

Oncology Range Review

This popular range has been fully reviewed with the BDA Oncology Specialist Group and given a fresh new design. A new title has been added – "How do I have an Easy to Chew, Nourishing Diet" to ensure compliance with the NHS Safety Alert on soft diets.

Recipes for Life

Our successful partnership with NHS Ayrshire and Arran to manage and distribute this comprehensive and practical guide for people following bariatric surgery, continued this year with the review and update of the book. By working in partnership with NDR-UK, this excellent and unique resource, originally developed by NHS Ayrshire and Arran, has now been made available to a wide audience of health professionals working in bariatric surgery in the both public and private sectors. To date almost 1,000 copies have been distributed, including 150 copies sold directly to members of the public, to further support the guidance from their dietitian. This book is now also available via NDR Prescribe.

Modern Outpatient Programme

NDR-UK was commissioned under NHS Scotland Modern Outpatient Programme to create two new resources covering Irritable Bowel Syndrome and Lactose Intolerance. These resources have been specifically designed to enhance second line patient education delivered by dietitians as part of the new Scottish IBS patient pathway. In addition, NDR-UK have been happy to be supporting NHS Inform as part of the Programme to ensure consistent dietetic guidance as part of the frontline support for people with IBS symptoms. These will be available from summer 2019.

Developing a secure and sustainable organisation

The success of NDR-UK as a social enterprise is demonstrated by the high percentage of trading income achieved – in total 85% of income came from activities related to trading, including 5% from Scottish Government as a discount to Scottish customers. Scottish Government also provided 14% of our income towards core costs, particularly enabling investment in more staff for product development activities. We earned a small amount from investment and bank interest and from a new project commission. The latter is an area which we aim to grow.

<u>Income Sources</u>	<u>Percentage of income</u>
Trading income (inc discounts)	85%
Other income/investments	1%
Scottish Government grants	14%

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Financial review

The income from sales of resources was well below budget expectations, with a decrease of the previous year (-10%). Scottish Government provided grant to allow the continuation of a 20% discount which was applied to sales to Scottish based customers. The volume of orders processed fell by only 3%, indicating that those who value our resources continue to come to us, but as majority of users are from within public sector health organisations, their financial constraints have affected us directly in the past year.

The outcome for the year was an overall deficit of £17,094. This has resulted in a decrease in the reserves from £179,046 to £161,951 at the year end.

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, 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 2018/19 the notional free reserve available for investment was c£34,000.

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, our priorities for the next two years are:

- *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 our 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*
- *Increasing our digital presence to promote the importance of accurate and effective diet and nutrition education*

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

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:



15/11/19

A D Burman
Trustee

NUTRITION AND DIET RESOURCES UK
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019

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 2019 which are set out on pages 10 to 21.

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.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

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, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 29/11/19

Trevor Rose FCA, CTA

CROSSLEY FINANCIAL ACCOUNTING

Chartered Accountants

Star House
Star Hill
Rochester
Kent
ME1 1UX

NUTRITION AND DIET RESOURCES UK
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	42,694	-	42,694	39,000
Charitable activities	3	-	173,714	173,714	192,228
Investments	4	-	1,197	1,197	4,065
TOTAL INCOME		42,694	174,911	217,605	235,293
EXPENDITURE ON:					
Charitable activities		40,244	194,455	234,699	233,469
TOTAL EXPENDITURE	7	40,244	194,455	234,699	233,469
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		2,450	(19,544)	(17,094)	1,824
NET MOVEMENT IN FUNDS		2,450	(19,544)	(17,094)	1,824
RECONCILIATION OF FUNDS:					
Total funds brought forward		10,127	168,919	179,046	177,222
TOTAL FUNDS CARRIED FORWARD		12,577	149,375	161,952	179,046

The notes on pages 12 to 21 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
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BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	9		10,249		16,844
CURRENT ASSETS					
Stocks	10	26,452		36,168	
Debtors	11	31,358		37,906	
Cash at bank and in hand		111,006		101,555	
		<u>168,816</u>		<u>175,629</u>	
CREDITORS: amounts falling due within one year	12	<u>(17,113)</u>		<u>(13,427)</u>	
NET CURRENT ASSETS			<u>151,703</u>		<u>162,202</u>
NET ASSETS			<u>161,952</u>		<u>179,046</u>
CHARITY FUNDS					
Restricted funds	13		12,577		10,127
Unrestricted funds	13		149,375		168,919
TOTAL FUNDS			<u>161,952</u>		<u>179,046</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 the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Trustees on 11/10/19 and signed on their behalf, by:

A D Burman



The notes on pages 12 to 21 form part of these financial statements.

NUTRITION AND DIET RESOURCES UK
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NOTES
FOR THE YEAR ENDED 31 MARCH 2019

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Nutrition and Diet Resources UK meets the definition of a public benefit entity under FRS 102. 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 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.

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. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

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.

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FOR THE YEAR ENDED 31 MARCH 2019

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.

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FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (CONTINUED)

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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

1.6 Stocks

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

1.7 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.

2. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Scottish Government grant	42,694	-	42,694	34,000
Scottish Enterprise (by design) grant	-	-	-	5,000
Total donations and legacies	42,694	-	42,694	39,000
<i>Total 2018</i>	<i>39,000</i>	<i>-</i>	<i>39,000</i>	

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NOTES
FOR THE YEAR ENDED 31 MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Leaflet provision	-	173,714	173,714	192,228
<i>Total 2018</i>	-	192,228	192,228	

4. INCOME FROM INVESTMENTS

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income	-	1,197	1,197	4,065
<i>Total 2018</i>	-	4,065	4,065	

5. DIRECT COSTS

	Leaflet provision £	Total 2019 £	Total 2018 £
Printing and design	46,868	46,868	62,407
Opening stocks	36,168	36,168	39,607
Closing stocks	(26,452)	(26,452)	(36,168)
Carriage	8,778	8,778	9,736
	65,362	65,362	75,582
<i>Total 2018</i>		75,582	

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6. SUPPORT COSTS

	Governance £	General support costs £	Total 2019 £	Total 2018 £
Staff salaries	-	118,135	118,135	96,794
Staff national insurance	-	7,113	7,113	4,993
Staff pension costs	-	4,401	4,401	3,634
Human resources and training	-	2,455	2,455	1,470
Legal fees	-	-	-	63
Hotels, travel and subsistence	-	3,175	3,175	4,743
Hospitality	-	33	33	52
Subscriptions	-	2,157	2,157	3,600
Telephone and fax	-	880	880	942
Office consumables	-	2,626	2,626	2,043
Computer costs	-	3,544	3,544	5,490
Advertising and promotion	-	2,132	2,132	2,620
Accountancy fees	5,321	-	5,321	9,324
Bank charges	-	711	711	361
Bad debts	-	-	-	80
Premises expenses	-	8,183	8,183	8,513
Insurances	-	915	915	1,583
Consultancy fees	-	-	-	6,025
Trustees expenses	481	-	481	348
Depreciation	-	7,075	7,075	5,024
	<u>5,802</u>	<u>163,535</u>	<u>169,337</u>	<u>157,702</u>
<i>Total 2018</i>	<u>9,672</u>	<u>148,030</u>	<u>157,702</u>	

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Leaflet provision	7,075	221,822	228,897	227,912
Expenditure on governance	-	5,802	5,802	5,557
	<u>7,075</u>	<u>227,624</u>	<u>234,699</u>	<u>233,469</u>
<i>Total 2018</i>	<u>5,209</u>	<u>228,260</u>	<u>233,469</u>	

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NOTES
FOR THE YEAR ENDED 31 MARCH 2019

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets: - owned by the charity	7,075	5,024

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

5 Trustees received reimbursement of expenses amounting to £481 in the current year (2018 - 6 Trustees £355).

9. TANGIBLE FIXED ASSETS

	Office equipment £	Website & CRM £	Total £
Cost			
At 1 April 2018	1,404	26,700	28,104
Additions	480	-	480
Disposals	(324)	-	(324)
At 31 March 2019	1,560	26,700	28,260
Depreciation			
At 1 April 2018	711	10,549	11,260
Charge for the year	400	6,675	7,075
On disposals	(324)	-	(324)
At 31 March 2019	787	17,224	18,011
Net book value			
At 31 March 2019	773	9,476	10,249
At 31 March 2018	693	16,151	16,844

10. STOCKS

	2019 £	2018 £
Raw materials	26,452	36,168

NUTRITION AND DIET RESOURCES UK
(A Company Limited by Guarantee)

NOTES
FOR THE YEAR ENDED 31 MARCH 2019

11. DEBTORS

	2019	2018
	£	£
Trade debtors	24,440	34,648
Other debtors	1,854	1,209
Prepayments and accrued income	5,064	2,049
	<hr/> 31,358 <hr/>	<hr/> 37,906 <hr/>

12. CREDITORS: Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	11,131	8,286
Other taxation and social security	2,416	1,482
Other creditors	3,566	3,659
	<hr/> 17,113 <hr/>	<hr/> 13,427 <hr/>

NUTRITION AND DIET RESOURCES UK
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NOTES
FOR THE YEAR ENDED 31 MARCH 2019

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General Funds - all funds	168,919	174,911	(194,455)	149,375
Restricted funds				
Easier swallowing video project	8,402	-	-	8,402
NDR Prescribed credit bundles	-	2,500	(50)	2,450
Core support	-	27,000	(27,000)	-
Print run of free "Reduce Your Diabetes Risk"	-	320	(320)	-
20% discount	-	12,874	(12,874)	-
Electronic Media project	1,725	-	-	1,725
	<u>10,127</u>	<u>42,694</u>	<u>(40,244)</u>	<u>12,577</u>
Restricted funds	Nutrition and Diet Resources UK received 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.			
Total of funds	<u>179,046</u>	<u>217,605</u>	<u>(234,699)</u>	<u>161,952</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds				
General Funds - all funds	169,010	196,293	(196,194)	169,109
Other general funds	(190)	-	-	(190)

NUTRITION AND DIET RESOURCES UK
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NOTES
FOR THE YEAR ENDED 31 MARCH 2019

13. STATEMENT OF FUNDS (continued)

Restricted funds

Accessibility project	8,402	-	-	8,402
Core support	-	2,000	(2,000)	-
20% discount	-	16,560	(16,560)	-
Electronic Media project	-	7,110	(5,385)	1,725
Resource reviews	-	8,095	(8,095)	-
Paediatric diabetes	-	235	(235)	-
(By design) grant	-	5,000	(5,000)	-
	<u>8,402</u>	<u>39,000</u>	<u>(37,275)</u>	<u>10,127</u>
Total of funds	<u>177,222</u>	<u>235,293</u>	<u>(233,469)</u>	<u>179,046</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General funds	168,919	174,911	(194,455)	149,375
Restricted funds	10,127	42,694	(40,244)	12,577
	<u>179,046</u>	<u>217,605</u>	<u>(234,699)</u>	<u>161,952</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	168,820	196,293	(196,194)	168,919
Restricted funds	8,402	39,000	(37,275)	10,127
	<u>177,222</u>	<u>235,293</u>	<u>(233,469)</u>	<u>179,046</u>

NUTRITION AND DIET RESOURCES UK
(A Company Limited by Guarantee)

NOTES
FOR THE YEAR ENDED 31 MARCH 2019

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	12,577	(2,328)	10,249
Current assets	-	168,816	168,816
Creditors due within one year	-	(17,113)	(17,113)
	<u>12,577</u>	<u>149,375</u>	<u>161,952</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Restricted funds 2018 £</i>	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	10,127	6,717	16,843
Current assets	-	175,630	175,630
Creditors due within one year	-	(13,427)	(13,427)
	<u>10,127</u>	<u>168,920</u>	<u>179,046</u>