

Charity registration number SC041043

Company registration number SC364677 (Scotland)

NUTRITION AND DIET RESOURCES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NUTRITION AND DIET RESOURCES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Burman
C Cockman
P Douglas
J Flint
M Mackellar OBE
A Madden
L Pritchard

(Appointed 15 September
2022)

Secretary

Mrs Linda McPhillie

Charity number

SC041043

Company number

SC364677

Registered office

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 2023

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 2023. 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).

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

Appointment and removal of Trustees is undertaken 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. The trustees appointed represent the minimum numbers required.

RISK MANAGEMENT

The Trustees regularly assess 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.

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. A new strategy for 2022-2025 was introduced with the aim to deliver high-quality resources, to empower clinicians and health and care services to educate patients, enable self-management & improve health & well-being. The new strategy identified four complementary workstreams for achieving this:

- 1 – Tools to educate
- 2 – Technology for Access
- 3 – Learning and Co-production
- 4 – Continuous Improvement for sustainability

NUTRITION AND DIET RESOURCES UK

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

REVIEW OF ACTIVITIES

TOOLS TO EDUCATE

Producing and maintaining high quality resources remain at the core of what we do. Our achievements in this work in 2022/23 were:

Two new specialist resources for weight management

Our popular Weight Loss You Can See resource was adapted for two different audiences with specific needs. The first of these was for people with kidney disease who require specialised guidance to help them lose and maintain a healthy weight. The second was for people who follow a Gujarati-based diet, with additional culturally relevant food photography to aid calorie-controlled diets.

Eleven ranges under review

We continue with our rolling review programme to ensure our resources reflect current evidence and clinical practice. Over the year, we have completed or commenced checks and revisions to 45 titles over 11 ranges. 10 titles/4 ranges have also been fully redesigned and given a fresh new look to maintain their audience appeal.

We have started to incorporate QR codes into some of our resources, to provide patients with direct access to additional education content held on our website.

Translation policy

As a customer-focused organisation, we always endeavour to help health professionals provide the support they need for their patients. Translation of information from English into another language must retain cultural relevance and accessibility, regardless of language. As a small organisation operating on a cost-recovery basis, cost:benefit assessment demonstrates that NDR-UK is only able to sustain English language versions of its resources at this time. We continue to log enquiries and continuously seek routes to sustainably increase relevance of, and access to, our resources.

However, our published translation policy demonstrates a practical compromise offered, as we consider requests from customers who have purchased our resources to release text for their translation for specific patients (not reproducing our resource content for volume distribution), on the basis that NDR-UK cannot be held responsible for the content in the alternative language/format.

Most popular titles

The most popular printed 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 Dermatitis Herpetiformis
Weight loss you can see	People who are overweight
How do I have an easy to eat, nourishing diet?	People in treatment or palliative care, at risk of undernutrition, e.g. oncology patients
High Protein, High Energy, Reduced Salt	People with liver disease
How do I have a nourishing diet?	People in treatment or palliative care, at risk of undernutrition, e.g. oncology patients
Milk free weaning	Babies who need to exclude cow's milk protein while weaning
Gestational Diabetes	Women with Gestational Diabetes
Nourishing Drinks	People in treatment or palliative care, at risk of undernutrition, e.g. oncology patients
How do I have a liquidised nourishing diet?	People in treatment or palliative care, at risk of undernutrition, e.g. oncology patients

NUTRITION AND DIET RESOURCES UK

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

FOR THE YEAR ENDED 31 MARCH 2023

The top four of these are in the same order as last year, with resources to support those in treatment or palliative care being ever popular and required, making up 4 of the 10 most distributed printed titles. A particular resource in the list, for supporting people with liver disease, is one of five titles in this topic range, which collectively have increased in use year upon year for the past six years.

The most popular resources distributed electronically were:

<u>Title</u>	<u>Beneficiary group</u>
Gestational Diabetes	Women with Gestational Diabetes
Milk free weaning	Babies and infants requiring milk-free diet
Dietary Advice for IBS	People with IBS/IBS-like symptoms
Gluten free living	People with coeliac disease or Dermatitis Herpetiformis
Sleeve Gastrectomy	People who have undergone this form of surgery

TECHNOLOGIES FOR DELIVERY

NDR Prescribe Demonstrations

Over many years, NDR-UK has been investing its own reserve funds into the development of new technologies to aid delivery of information to patients. NDR Prescribe is our web-based platform for emailing personalised dietary guidance for use via mobile devices. Use of this facility has been growing since its launch in 2019, but to further grow the health professional user base, 27 free demonstration sessions were held throughout autumn and winter to facilitate this.

New education platform

This year we invested our funds into the development of a new platform within our website for the purposes of hosting presentations and video content for group education or to support resource content. The first content to be added to this platform was for group education of people with coeliac disease under the Scottish Coeliac Pathway. Presentation materials have also been added to support weight management group education. We aim to build on this initial development to support increasing use of asynchronous learning being advanced across the healthcare sector.

LEARNING AND CO-PRODUCTION

As with many charitable organisations, we benefit from excellent partnership-working but also provide opportunities for broader learning. This year 40 specialist dietitians or other health professional volunteers worked with us on developing or reviewing resources, whilst using this activity to further their own learning and personal development.

We continued to provide support to higher education through delivering tailored learning sessions to dietetic undergraduate and postgraduate programmes. Over 200 students have participated, with the focus on understanding the importance of communication and high-quality information on improving and maintaining patient health.

CONTINUOUS IMPROVEMENT FOR SUSTAINABILITY

Monitoring and Evaluation

In 2022 we conducted the first customer evaluation of NDR Prescribe, so that we can make improvements and better serve health professionals and patients. Further reviews of product pricing and postage charges were undertaken so that we continue to provide value-for-money.

As a result, our customer base remains strong with 400 returning or new customers this year, receiving over 140,000 resources to support patient care, a similar volume to last year. In addition, over 5,000 patients received their education materials electronically via NDR Prescribe from 425 health professionals.

Governance

At the AGM in September, a new Trustee was appointed. Louise Pritchard is Chief Operating Officer at British Dietetic Association, and brings managerial and director level experience in NHS, health sector provision and commissioning and the charity sector. At this meeting, Andy Burman stood down as Treasurer. Charlotte Cockman was elected into the Treasurer position.

NUTRITION AND DIET RESOURCES UK

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

FOR THE YEAR ENDED 31 MARCH 2023

Funding Sources

The vast majority of funding continues to come from charitable trading activities, including sales of printed and electronic materials (including discount of 20% for Scottish customers provided by Scottish Government), relating carriage charges, project commissioning, and other partnership working. This accounted for 94% of all income.

NDR-UK acknowledges and is grateful for the continued financial support of Scottish Government whose core grant contributed most of the other income for 2022/23, as well as the continued support to enable a 20% discount to Scottish customers.

Financial review

Total income for the year was £198,609 with total expenditure of £214,406 giving a deficit of £15,797. There was also a decrease in value of the Investment Fund of £819, giving an overall deficit for the year of £16,616. This has resulted in a decrease in Capital and Reserves from £162,012 to £145,396 at 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 was reviewed in October 2020 and more recently in May 2022.

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 2022/23 the notional free reserve available for investment was c£24k.

Plans for the future

While we remain as busy as ever in providing services to meet the needs of health professionals and their patients, the impact of Covid continues to be experienced. Health services are still recovering, adapting their processes and dealing with personnel challenges. Consequently, our trading income has yet to return to pre-Covid levels. This has prompted the Board to introduce a 24-month income generation strategy for 2023-2025, aimed at expanding customer groups. Target audiences include the primary care sector, private sector, outpatients programmes, and health education sector.

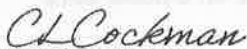
NUTRITION AND DIET RESOURCES UK

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

FOR THE YEAR ENDED 31 MARCH 2023

A Burman
C Cockman
P Douglas
J Flint
M Mackellar OBE
A Madden
L Pritchard (Appointed 15 September 2022)
A Smith (Resigned 15 September 2022)

The trustees' report was approved by the Board of Trustees and signed on their behalf by:



C Cockman
Trustee
Dated: 14/10/2023

NUTRITION AND DIET RESOURCES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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.

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 2023.

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: 24 October 2023

NUTRITION AND DIET RESOURCES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	-	25,538	25,538	-	39,645	39,645
Charitable activities	3	172,590	-	172,590	171,206	-	171,206
Investments	4	481	-	481	14	-	14
Total income		173,071	25,538	198,609	171,220	39,645	210,865
Expenditure on:							
Charitable activities	5	188,868	25,538	214,406	168,805	39,645	208,450
Net gains/(losses) on investments	7	(819)	-	(819)	-	-	-
Net (outgoing)/incoming resources before transfers		(16,616)	-	(16,616)	2,415	-	2,415
Gross transfers between funds		3,750	(3,750)	-	-	-	-
Net movement in funds		(12,866)	(3,750)	(16,616)	2,415	-	2,415
Fund balances at 1 April 2022		153,610	8,402	162,012	151,195	8,402	159,597
Fund balances at 31 March 2023		140,744	4,652	145,396	153,610	8,402	162,012

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 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		4,500		2,415
Current assets					
Stocks	11	30,854		32,519	
Debtors	12	19,789		41,362	
Investments	10	29,181		30,000	
Cash at bank and in hand		90,966		104,092	
		170,790		207,973	
Creditors: amounts falling due within one year	13	(29,894)		(48,376)	
Net current assets			140,896		159,597
Total assets less current liabilities			145,396		162,012
Income funds					
Restricted funds	15		4,652		8,402
Unrestricted funds			140,744		153,610
			145,396		162,012

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 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 04/10/23

C. Cockman

C Cockman
Trustee

Company registration number SC364677

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Nutrition and Diet Resources UK is a private company limited by guarantee incorporated in Scotland. The registered office is 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

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.

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 the statement of financial activities.

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.

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.

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

	Restricted funds	Restricted funds
	2023	2022
	£	£
Job Retention Scheme	-	12,144
Scottish Government grant	25,538	27,501
	<u> </u>	<u> </u>

3 Charitable activities

	2023	2022
	£	£
Leaflet provision	172,590	171,206
	<u> </u>	<u> </u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Investment income	481	14
	<u> </u>	<u> </u>

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Leaflet provision 2023 £	Leaflet provision 2022 £
Opening stock	32,519	28,096
Printing and design	49,722	54,190
Closing stock	(30,854)	(32,519)
Carriage	10,084	9,376
	<u>61,471</u>	<u>59,143</u>
Share of support costs (see note 6)	146,842	145,409
Share of governance costs (see note 6)	6,093	3,898
	<u>214,406</u>	<u>208,450</u>
Analysis by fund		
Unrestricted funds	188,868	168,805
Restricted funds	25,538	39,645
	<u>214,406</u>	<u>208,450</u>

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Depreciation	1,665	-	1,665	3,170
Staff salaries	119,798	-	119,798	114,076
Staff national insurance	5,563	-	5,563	5,565
Staff pension costs	4,364	-	4,364	3,490
Human resources and training	1,365	-	1,365	1,323
Hotels, travel and subsistence	320	-	320	-
Bad Debt	-	-	-	9
Subscriptions	227	-	227	278
Telephone and fax	545	-	545	680
Office consumables	795	-	795	899
Accountancy	-	6,093	6,093	3,898
Computer costs	2,267	-	2,267	2,901
Advertising and promotion	1,176	-	1,176	3,176
Bank charges	578	-	578	627
Premises expenses	5,004	-	5,004	6,997
Insurances	3,175	-	3,175	2,218
	<u>146,842</u>	<u>6,093</u>	<u>152,935</u>	<u>149,307</u>
Analysed between				
Charitable activities	<u>146,842</u>	<u>6,093</u>	<u>152,935</u>	<u>149,307</u>

Governance costs includes payments to the independent examiner of £1,095 (2022- £995) for independent examination.

7 Net gains/(losses) on Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Revaluation of investments	(819)	-

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Computers	Website & CRM	Total
	£	£	£
Cost			
At 1 April 2022	4,335	28,425	32,760
Additions	-	3,750	3,750
Disposals	(1,560)	-	(1,560)
At 31 March 2023	2,775	32,175	34,950
Depreciation and impairment			
At 1 April 2022	2,351	27,994	30,345
Depreciation charged in the year	687	978	1,665
Eliminated in respect of disposals	(1,560)	-	(1,560)
At 31 March 2023	1,478	28,972	30,450
Carrying amount			
At 31 March 2023	1,297	3,203	4,500
At 31 March 2022	1,984	431	2,415

10 Current asset investments

	2023	2022
	£	£
Unlisted investments	29,181	30,000

11 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	30,854	32,519

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	17,932	38,940
Other debtors	1,060	464
Prepayments and accrued income	797	1,958
	19,789	41,362

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		2,485	5,165
Deferred income	14	16,788	27,136
Trade creditors		4,148	9,197
Other creditors		1,259	1,217
Accruals and deferred income		5,214	5,661
		<u>29,894</u>	<u>48,376</u>

14 Deferred income

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	16,788	27,136
Movements in the year:		
Deferred income at 1 April 2022	27,136	19,625
Released from previous periods	(25,242)	(23,998)
Resources deferred in the year	14,894	31,509
Deferred income at 31 March 2023	<u>16,788</u>	<u>27,136</u>

15 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				
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Resources expended £	Balance at 31 March 2023 £
Easier Swallowing Video project	8,402	-	8,402	(3,750)	4,652

Restricted funds

Easier Swallowing video project – c/f funding previously received to develop the capacity to present Easier Swallowing information in video format. Website development undertaken this year to enable video presentations to be hosted. Resource content currently being revised/updated.

NUTRITION AND DIET RESOURCES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	4,500	-	4,500	2,415	2,415
Current assets/(liabilities)	136,244	4,652	140,896	151,195	159,597
	<u>140,744</u>	<u>4,652</u>	<u>145,396</u>	<u>153,610</u>	<u>162,012</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	<u>80,393</u>	<u>76,511</u>

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

During the year, no Trustees received any remuneration (2022 - £Nil).

During the year, no Trustees received any benefits in kinds (2022 - £Nil).

Trustees received reimbursement of expenses amounting to £Nil (2022 - £Nil).