

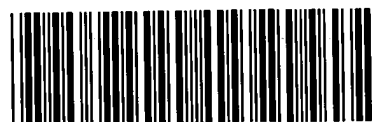
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**NUTRITION AND DIET RESOURCES UK**  
(A Company Limited by Guarantee)

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

TUESDAY



\*S7I5J15L\*  
SCT 06/11/2018 #292  
COMPANIES HOUSE

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

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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 2018**

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**Trustees**

M D MacKellar, Chair  
A D Burman, Treasurer  
P Douglas  
J H Jenkins (resigned 6 October 2017)  
J Flint  
A C Smith  
P Woodburn (appointed 6 October 2017)

**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

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

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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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 2018. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**Structure, governance and management**

**CONSTITUTION**

*The Charitable Company was set up on the 27 August 2009. The charity is registered in Scotland and administered in accordance with the terms of the Trust Deed. The registered charity number is SC041043.*

*The purpose of the charity is to advance health and education through the provision of high quality nutrition and diet resources and advice, which supports the prevention, treatment and/or management of disease through dietary support.*

**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

*The trustees were those appointed on the establishment of the trust and represent the minimum numbers required. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.*

**RISK MANAGEMENT**

*The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Risks, including Health and Safety, are reviewed at least annually and a Business Continuity Plan is in place.*

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

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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. This is achieved through working towards the following values and aims:*

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

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

**Achievements and performance**

**REVIEW OF ACTIVITIES**

**Chairman's Statement**

*In the year that the NHS turns 70, NDR-UK celebrates its seventh year of business, with the organisation continuing to go from strength to strength in all its endeavours. NDR-UK resources continue to be produced on a not-for-profit, cost recovery basis, aiming to reduce duplication of effort in producing quality, evidence based dietetic patient information.*

*Keen to embrace change and pursue effective ways of working in order to provide customers with the highest quality possible at a realistic cost, NDR-UK has been pursuing a range of developments. Most notable of these is the soon-to-be-launched NDR Prescribe, the new electronic media format which will allow personalisation of any resource from the NDR-UK portfolio.*

*The endorsement of NICE of the NDR-UK range of resources to support adults diagnosed with type 1 diabetes as part of a structured education programme is especially welcome and reflects the high standard and currency of all of the material.*

*The very small but high performing staff team, ably led by Linda McPhillie CEO, continues to be key to the success of the organisation and my sincere thanks go to them for their hard work and commitment. Judyth Jenkins one of the original Board members resigned to take on national role within Wales and my thanks go to her for her contribution over the years. However, I was delighted to welcome Pamela Woodburn to the Board of Directors in her place and my thanks as always go to all of the Directors for their support and commitment.*

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 8% to just over 20,000. Most packs contain 10 leaflets, so we estimate that c 200,000 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 2017/18, we have (or will have) helped, around 200,000 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>
Weight loss you can see	People who are overweight
Eating better feeling better	People requiring extra energy in their diet
Gluten free living	People with coeliac disease or DH
Do you have a small appetite?	Older people requiring food fortification
Milk free weaning	Babies and infants requiring milk free diet
How do I have a soft nourishing diet?	Older people, especially cancer patients
Healthy eating and diabetes	Adults with type 2 diabetes
Healthy living with diabetes	Adults with type 2 diabetes
Eating Well with Dementia	Carers of people with dementia
How do I have a nourishing diet?	Older people, especially cancer patients

Most of our resources are distributed within the UK, with around 41% to Scotland, 45% to England, 13% to Northern Ireland and 1% to Wales. A small quantity was distributed to the Republic of Ireland or other international customers.

Resource Development in 2017/18

**Tailored Resources in Electronic Format**

Our new electronic media format will enable our dietitian and health professional customers to personalise any resource from the whole NDR-UK portfolio for their patients or clients and email it direct to them, and also store this in the patient's record. Patients will receive the document in web view or pdf format to allow them to refer to it on any mobile device, making it more convenient for following the guidance when shopping or eating out, and for sharing information with family members or carers.

The format, branded as "NDR Prescribe", will deliver a person-centred approach and will emphasise that the dietary advice is specific to the named recipient, to help reinforce the importance of following the guidance given.

In 2017/18, work has progressed this year on developing and testing the prototype. The concept has been well received by dietitians who have viewed it, so final enhancements are being made prior to launch in summer 2018.

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**NUTRITION AND DIET RESOURCES UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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***In the pipe-line***

*Development has commenced on two topic areas of significant interest nationally – Pre-diabetes and Irritable Bowel Syndrome.*

*There are an estimated 12.3 million people at increased risk of Type 2 diabetes in the UK, with three in five cases of Type 2 diabetes preventable or may be delayed by making healthier choices (Diabetes UK, February 2018). Working in partnership with NHS Fife and the BDA Diabetes Specialist Group, the new NDR-UK resource will support and reinforce the messages of the Diabetes UK evidence-based nutrition guideline for the prevention and management of diabetes.*

*NDR-UK's current resource "Healthy Living with IBS" has been an effective first-line information for patients at initial assessment stage. However, appropriate information is considered lacking for those needing further support when symptoms persist. In partnership with the Scottish IBS Pathway Group, two new resources are being developed covering dietary advice for suspected or diagnosed lactose intolerance, and for those whose IBS symptoms persist after healthy eating and lifestyle advice is followed.*

***Reviewed Resources***

*NDR-UK maintains a quality process of reviewing all resources on a three-year cycle. Reviews ensure that the content reflects the latest evidence and follows current policy and practice.*

*30 titles were reviewed and updated during the year, including the ranges for Allergy and Intolerance, Liver Disease, and Maternal Weight Management, and the Patient Information Leaflets which are suitable for use by members of the public without the support of a dietitian or health professional.*

*The Elimination Diet resource was also reviewed and reintroduced in response to requests from specialist users.*

***Work with Stakeholders and Partners***

***Balance Recipe Book***

*Balance offers over 60 seasonal, delicious but healthy recipes, nutritionally analysed and with clear serving sizes for portion control. The book includes guidance and alternative options to modify the recipes for special diets – gluten free, dairy-free, meat-free and vegan.*

*Balance is the result of a partnership project between NDR-UK and thestudio, which operates creative spaces to meet, train and entertain across four UK locations. The recipes are based on typical menus served to their visitors – all tasty, well balanced, healthy, sustainable, special diet friendly, and allergen aware.*

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**NUTRITION AND DIET RESOURCES UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**Endorsements**

Structured education is recognised as an integral part of diabetes care for adults diagnosed with Type 1 diabetes. NICE (National Institute for Health and Care Excellence) recommends that all adults with type 1 diabetes are offered a structured education programme or alternative, with information provided at all opportunities from diagnosis onwards.

In 2017, NDR-UK launched a new range of resources specifically designed to complement and support education programmes for adults diagnosed with Type 1 diabetes. NICE has now formally endorsed this range for its suitability to support the delivery of their recommendations.

As part of our continued partnership with British Dietetic Association (BDA), the resources reviewed this year have also been endorsed by BDA in recognition of meeting BDA policy, practice and standards.

Developing a secure and sustainable organisation

Through delivering excellence in customer service and high-quality products that provide cost-effective patient/client support, NDR-UK has now completed its seventh year of trading with a loyal customer base which continues to grow. Investment has been made in the major new development of the electronic resource option, which has the potential to generate new business income to further support NDR-UK's on-going sustainability. NDR-UK's expertise and quality processes in resource production and project delivery will also be offered more widely for partnership working and diversification of income streams.

<u>Income Sources</u>	<u>Percentage of income</u>
Trading income	88%
Other income/investments	2%
Scottish Government grants	8%
Scottish Enterprise grant	2%

**Financial review**

The income from sales of resources was below budget expectations, with a slight decrease of the previous year (-2.5%). Scottish Government provided grant to allow the continuation of a 20% discount which was applied to sales to Scottish based customers.

The outcome for the year was an overall surplus of £2,008. This has resulted in a small increase in the reserves from £177,223 to £179,231 at the year end.

**RESERVES POLICY**

A formal policy on reserves was agreed at the NDR UK Board meeting on the 21 November 2011, and reviewed on 19th May 2014. It states that the Directors/Trustees have set a reserves policy which maintains a minimum of the equivalent of six months' overhead costs (c£90,000). This policy will be reviewed in October 2018.

The Board of Trustees monitors the level of notional free reserves on a quarterly basis, taking into account the overhead costs, fixed assets, slow customers (10%) and slow stock (30%). At the end of 2017/18 the notional free reserve available for investment was c£76,000.



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**NUTRITION AND DIET RESOURCES UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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*Plans for the future*

NDR-UK has developed a new Strategic Plan for 2018-2021 with revised vision, core values and aims, and key objectives to achieve over the coming years. Priorities are:

1. Introducing the electronic media option "NDR Prescribe" so that patients can benefit from having dietary information to hand on their mobile devices
2. Rebranding and expanding popular ranges of resources to enhance their use within health sector settings
3. Delivering grant-funded or commissioned projects, working with partners whenever possible to pool expertise and achieve greater reach
4. Achieving even higher value for customers by offering an account management approach – tailoring packages according to their needs
5. Increasing our own staff resources to deliver new services and develop income streams

**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.

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**NUTRITION AND DIET RESOURCES UK**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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*The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.*

*In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.*

*This report was approved by the Trustees on and signed on their behalf by:*



**A D Burman** 4/10/18  
Trustee

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

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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 2018 which are set out on pages 11 to 22.

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

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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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: *Crossley Financial Accounting*

Dated: *31 October 2018*

Trevor Rose FCA, CTA

**CROSSLEY FINANCIAL ACCOUNTING**

Chartered Accountants

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

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

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations and legacies	2	39,000	-	39,000	33,970
Charitable activities	3	-	192,229	192,229	195,462
Investments	4	-	4,064	4,064	7,119
<b>TOTAL INCOME</b>		<b>39,000</b>	<b>196,293</b>	<b>235,293</b>	<b>236,551</b>
<b>EXPENDITURE ON:</b>					
Charitable activities		37,275	196,194	233,469	235,877
Other expenditure		-	-	-	1
<b>TOTAL EXPENDITURE</b>	7	<b>37,275</b>	<b>196,194</b>	<b>233,469</b>	<b>235,878</b>
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>1,725</b>	<b>99</b>	<b>1,824</b>	<b>673</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>1,725</b>	<b>99</b>	<b>1,824</b>	<b>673</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		8,402	168,821	177,223	176,550
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>10,127</b>	<b>168,920</b>	<b>179,047</b>	<b>177,223</b>

The notes on pages 13 to 22 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 MARCH 2018**

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	9		16,844		12,173
<b>CURRENT ASSETS</b>					
Stocks	10	36,168		39,607	
Debtors	11	37,907		33,431	
Cash at bank and in hand		101,555		108,051	
		<u>175,630</u>		<u>181,089</u>	
<b>CREDITORS:</b> amounts falling due within one year	12	(13,427)		(16,039)	
<b>NET CURRENT ASSETS</b>			162,203		165,050
<b>NET ASSETS</b>			<u>179,047</u>		<u>177,223</u>
<b>CHARITY FUNDS</b>					
Restricted funds	13		10,127		8,402
Unrestricted funds	13		168,920		168,821
<b>TOTAL FUNDS</b>			<u>179,047</u>		<u>177,223</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 04.10.2018 and signed on their behalf, by:



**A D Burman**

The notes on pages 13 to 22 form part of these financial statements.

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**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**1.3 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.

**1.4 Income**

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

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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**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.5 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**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1.6 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

**1.7 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.

**1.8 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**

	<b>Restricted funds 2018 £</b>	<b>Unrestricted funds 2018 £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Scottish Government grant	<b>34,000</b>	-	<b>34,000</b>	33,970
Scottish Enterprise (by design) grant	<b>5,000</b>	-	<b>5,000</b>	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	<b>39,000</b>	-	<b>39,000</b>	33,970
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	<b>33,970</b>	-	<b>33,970</b>	
	<hr/>	<hr/>	<hr/>	

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Leaflet provision	-	192,229	192,229	195,462
<i>Total 2017</i>	-	195,462	195,462	

**4. INCOME FROM INVESTMENTS**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	-	4,064	4,064	7,119
<i>Total 2017</i>	-	7,119	7,119	

**5. DIRECT COSTS**

	Leaflet provision £	Total 2018 £	Total 2017 £
Printing and design	62,407	62,407	72,472
Opening stocks	39,607	39,607	39,273
Closing stocks	(36,168)	(36,168)	(39,607)
Carriage	9,736	9,736	8,940
	<b>75,582</b>	<b>75,582</b>	<b>81,078</b>
<i>Total 2017</i>	<b>81,078</b>	<b>81,078</b>	

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**6. SUPPORT COSTS**

	<b>Governance</b>	<b>Leaflet provision</b>	<b>Total 2018</b>	<b>Total 2017</b>
	£	£	£	£
Staff salaries	-	96,794	96,794	103,994
Staff national insurance	-	4,993	4,993	5,086
Staff pension costs	-	3,634	3,634	2,522
Human resources and training	-	1,470	1,470	2,100
Legal fees	-	63	63	400
Hotels, travel and subsistence	-	4,743	4,743	4,718
Hospitality	-	52	52	447
Subscriptions	-	3,600	3,600	3,500
Telephone and fax	-	942	942	857
Office consumables	-	2,043	2,043	1,656
Computer costs	-	5,490	5,490	2,456
Advertising and promotion	-	2,620	2,620	3,763
Accountancy fees	-	9,324	9,324	4,369
Dietetic professional advisor	-	-	-	3,809
Bank charges	-	361	361	166
Bad debts	-	80	80	(305)
Premises expenses	-	8,513	8,513	8,505
Insurances	-	1,583	1,583	1,710
Consultancy fees	-	6,025	6,025	-
Trustees expenses	348	-	348	355
Depreciation	5,024	-	5,024	4,692
	<u>5,372</u>	<u>152,330</u>	<u>157,702</u>	<u>154,800</u>
<i>Total 2017</i>	<u>5,047</u>	<u>149,753</u>	<u>154,800</u>	

**7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	<b>Depreciation 2018</b>	<b>Other costs 2018</b>	<b>Total 2018</b>	<b>Total 2017</b>
	£	£	£	£
Leaflet provision	-	227,912	227,912	230,831
Expenditure on governance	5,209	348	5,557	5,046
	<u>5,209</u>	<u>228,260</u>	<u>233,469</u>	<u>235,877</u>
<i>Total 2017</i>	<u>4,692</u>	<u>231,186</u>	<u>235,878</u>	

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**8. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	5,024	4,692

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

6 Trustees received reimbursement of expenses amounting to £355 in the current year (2016 - 5 Trustees £571).

**9. TANGIBLE FIXED ASSETS**

	Office equipment £	Website & CRM £	Total £
<b>Cost</b>			
At 1 April 2017	2,354	29,471	31,825
Additions	1,080	8,800	9,880
Disposals	(2,030)	(11,571)	(13,601)
At 31 March 2018	1,404	26,700	28,104
<b>Depreciation</b>			
At 1 April 2017	2,007	17,645	19,652
Charge for the year	549	4,475	5,024
On disposals	(1,845)	(11,571)	(13,416)
At 31 March 2018	711	10,549	11,260
<b>Net book value</b>			
At 31 March 2018	693	16,151	16,844
At 31 March 2017	347	11,826	12,173

**10. STOCKS**

	2018 £	2017 £
Raw materials	36,168	39,607

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**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**11. DEBTORS**

	2018	2017
	£	£
Trade debtors	34,649	30,451
Other debtors	1,209	2,142
Prepayments and accrued income	2,049	838
	<u>37,907</u>	<u>33,431</u>

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

	2018	2017
	£	£
Trade creditors	8,286	7,897
Other taxation and social security	1,482	2,020
Other creditors	3,659	6,122
	<u>13,427</u>	<u>16,039</u>

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>				
General Funds - all funds	169,011	196,293	(196,194)	169,110
Other general funds	(190)	-	-	(190)
	<u>168,821</u>	<u>196,293</u>	<u>(196,194)</u>	<u>168,920</u>
<b>Restricted funds</b>				
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>
<b>Total of funds</b>	<u><u>177,223</u></u>	<u><u>235,293</u></u>	<u><u>(233,469)</u></u>	<u><u>179,047</u></u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
<b>General funds</b>				
General Funds - all funds	166,550	202,580	(200,119)	169,011
Other General funds	-	-	(190)	(190)

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13. STATEMENT OF FUNDS (continued)**

**Restricted funds**

Accessibility project	8,402	-	-	8,402
WYLCs Teaching pack	1,598	-	(1,598)	-
Prediabetes investigation	-	889	(889)	-
New media format scoping	-	4,000	(4,000)	-
Core support	-	4,000	(4,000)	-
Pictorial food fortification	-	2,616	(2,616)	-
Adult type 1 diabetes	-	4,827	(4,827)	-
Oral health	-	1,966	(1,966)	-
20% discount	-	15,672	(15,672)	-
	<u>10,000</u>	<u>33,970</u>	<u>(35,568)</u>	<u>8,402</u>
Total of funds	<u>176,550</u>	<u>236,550</u>	<u>(235,877)</u>	<u>177,223</u>

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	168,821	196,293	(196,194)	168,920
Restricted funds	8,402	39,000	(37,275)	10,127
	<u>177,223</u>	<u>235,293</u>	<u>(233,469)</u>	<u>179,047</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
General funds	166,550	202,580	(200,309)	168,821
Restricted funds	10,000	33,970	(35,568)	8,402
	<u>176,550</u>	<u>236,550</u>	<u>(235,877)</u>	<u>177,223</u>

**NUTRITION AND DIET RESOURCES UK**  
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**NOTES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	10,127	6,717	16,844
Current assets	-	175,630	175,630
Creditors due within one year	-	(13,427)	(13,427)
	<u>10,127</u>	<u>168,920</u>	<u>179,047</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	-	12,173	12,173
Current assets	8,402	172,687	181,089
Creditors due within one year	-	(16,039)	(16,039)
	<u>8,402</u>	<u>168,821</u>	<u>177,223</u>