

**Food For The Brain Foundation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2022**

**NABARRO**  
Chartered accountants  
34 - 35 Eastcastle Street  
London  
W1W 8DW

# **Food For The Brain Foundation**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 30 June 2022**

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# Food For The Brain Foundation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

#### Reference and administrative details

**Registered charity name** Food For The Brain Foundation

**Charity registration number** 1116438

**Company registration number** 5885305

**Principal office and registered office** 9 Chartfield Avenue  
London  
SW15 6DT

#### The trustees

Dr R Tutt  
Mr M Metcalfe  
Mrs M Limnios  
Mr P Holford  
Ms J Ferrari-Wells  
Mr A Banerjee  
Dr N Hartigan (Appointed 7 November 2021)  
Dr N Kumari  
Mrs V Roche (Appointed 3 February 2022)

**Company secretary** Ms J Ferrari-Wells

**Independent examiner** M F Gibbons FCA, TEP  
34 - 35 Eastcastle Street  
London  
W1W 8DW

# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 June 2022**

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#### **Structure, governance and management**

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year are as stated on page 1.

Company Secretary: Jessica Ferrari-Wells

Chief Executive Officer: Katharine Rodde (appointed 12 April 2021, resigned April 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Each calendar year normally one-third of the Trustees are due to retire by rotation, and can stand for re-election.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations as long as all duties are discharged under relevant agreements.

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. All directors of the company are also Trustees of the charity. The Trustees met just 3 times during the year to manage the charity's affairs due to a change in Executive Director and all staff meaning that part of 2022 the day-to-day activities were overseen directly by the Chair of Trustees by approval of the remaining Board members.

# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 June 2022**

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##### **Objectives and activities**

The objects for which the Trust is established is "to advance the education of the general public and health professionals in all areas concerning nutrition and mental health."

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The main objectives of the year were to continue :-

to be a source of evidence-based educational resources for both the public and Healthcare professional via our website, digital tools, e-news, media/magazine interviews, social media and events;

to advance awareness of the importance of nutrition in mental health conditions and mental wellbeing, with a continuing focus on reducing the risk of Alzheimer's and Dementia as well as widening our educational outreach work and services

to develop our volunteer programme; a network of volunteers giving their time to the Charity on various activities including developing and updating website content (which closed end of June 2022)

to work with universities supervising students on dietetic placements with the Charity

to develop the Charity's COG-NITION programme - a highly personalised digital health tool to educate individuals on how to reduce the risk of Alzheimer's and Dementia (with the aim to launching this in November 2022) in line with our Alzheimer's Prevention Programme: a programme to raise awareness of the steps which can be taken to reduce risk of Alzheimer's including drafting a manifesto for change and beginning preparations for a masterclass on the topic.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 June 2022

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##### Achievements and performance

The strategy has not changed and was to continue to build on the main elements of activity, running educational events and webinars to the 3 target audiences; individuals, health professionals, and organisations in addition to continuing with the community outreach work, completion of research working with University College London (linked to our Cognitive Function Test (CFT) and Alzheimer's Prevention Programme), as well as support the catering accreditation development. The ongoing legacy projects were fundamentally important for building solid foundations for taking the charity to the next level and setting it in good stead for future development.

Significant efforts were continued in streamlining the operational functions, refining the marketing and communications approach, reducing costs, introducing new policies, procedures and improving reporting. In addition to the above, the following key projects were:

- Ongoing phased internally driven upgrades of website.
- Completion of the upgrade of a new version of the CFT and addition of a lifestyle questionnaire called the Dementia Risk Indicator (DRI).
- Supervising London Metropolitan students on a dietetics placement with the Charity

£5,501 was raised through the catering accreditation programme.

Our online teaching events to educate both health professionals and the general public generated in income of £1,309 in the year and we continued to build potential relationships with corporate partners to support them in their CSR efforts.

We were made Charity Partners for 2021 by New Quadrant Partners and, due to the suspension of in-person events, they kindly volunteered to roll forward the relationship to support us with a fundraiser in Spring 2022 instead. This took place in April 2022 and raised £13,194 in donations and in ticket sales.

The Covid-19 pandemic continued to impact our ability to host other in-person fundraising events, with limited funds raised through these channels as a consequence.

The development of our COG-NITION programme has been progressing and is set to launch in November 2022 meaning we forecast generating income from this source by the end of 2022. This source of income, along with webinars are the Charity's current primary focus. This source of income, along with webinars are the Charity's current primary focus. £18,000 was raised specifically for the development of COG-NITION (through crowdfunding (38%), large donations (39%), Gift aid (10%) and other small donations (13%)) and £15,000 has been spent on the development during the year.

Patrick Holford, one of the trustees was contracted, as agreed by the board, to draft the educational content for the Cognition programme. He was paid £2679.68 for his services. The remaining portion of the work will be delivered and paid next year as per the contract. He was contracted on the basis that he was the most suitable person to deliver these necessary services

# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2022**

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#### **Financial review**

The fund balances at the end of the year were £18,990 unrestricted (2021 £55,318; 2020 £2,750) and restricted £16,052 (2021 £13,052; 2020 £104,161)

Resources expended during the year were £82,849 (2021 £66,401 ; 2020 £89,979)

The principal funding sources were from donations, events and the CrowdFunder with £42 709 (86%) (2021 £27,860; 2020 £25,205) .

The Trustees regularly monitor the Charity's Reserves to ensure that an adequate level is maintained to meet its stated objectives for the maintenance of core activities and the development of existing and future projects.

The level of reserves established by the Trustees are those that the Trustees believe are sufficient to enable the Charity to carry out its objectives and meet its financial obligations.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Employment of disabled persons**

The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports, which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 June 2022**

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The trustees' annual report was approved on 16 November 2022 and signed on behalf of the board of trustees by:

Ms J Ferrari-Wells  
Trustee



# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Food For The Brain Foundation**

**Year ended 30 June 2022**

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I report to the trustees on my examination of the financial statements of Food For The Brain Foundation ('the charity') for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (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 accounts of the company 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

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 accounts to be reached.

M F Gibbons FCA, TEP  
Independent Examiner

34 - 35 Eastcastle Street  
London  
W1W 8DW

# Food For The Brain Foundation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	11,511	18,000	29,511	10,934
Other trading activities	6	20,004	—	20,004	16,918
Investment income	7	6	—	6	8
<b>Total income</b>		<u>31,521</u>	<u>18,000</u>	<u>49,521</u>	<u>27,860</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	4,569	9,689	14,258	11,422
Expenditure on charitable activities	9,10	63,280	5,311	68,591	54,979
<b>Total expenditure</b>		<u>67,849</u>	<u>15,000</u>	<u>82,849</u>	<u>66,401</u>
<b>Net expenditure and net movement in funds</b>		<u>(36,328)</u>	<u>3,000</u>	<u>(33,328)</u>	<u>(38,541)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		55,318	13,052	68,370	106,911
<b>Total funds carried forward</b>		<u>18,990</u>	<u>16,052</u>	<u>35,042</u>	<u>68,370</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Statement of Financial Position

30 June 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	16	21,038	10,350
<b>Current assets</b>			
Debtors	17	2,978	350
Cash at bank and in hand		17,574	67,662
		<u>20,552</u>	<u>68,012</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>6,548</u>	<u>9,992</u>
<b>Net current assets</b>		<u>14,004</u>	<u>58,020</u>
<b>Total assets less current liabilities</b>		<u>35,042</u>	<u>68,370</u>
<b>Net assets</b>		<u>35,042</u>	<u>68,370</u>
<b>Funds of the charity</b>			
Restricted funds		16,052	13,052
Unrestricted funds		<u>18,990</u>	<u>55,318</u>
<b>Total charity funds</b>	19	<u>35,042</u>	<u>68,370</u>

For the year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 16 November 2022, and are signed on behalf of the board by:

Ms J Ferrari-Wells  
Trustee

The notes on pages 10 to 18 form part of these financial statements.

# **Food For The Brain Foundation**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 June 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 9 Chartfield Avenue, London, SW15 6DT.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - Website Development

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

A company limited by guarantee

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	11,511	9,051	20,562
<b>Other donations and legacies</b>			
Other donations and legacies	—	8,949	8,949
	<u>11,511</u>	<u>18,000</u>	<u>29,511</u>

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	10,934	—	10,934
<b>Other donations and legacies</b>			
Other donations and legacies	—	—	—
	<u>10,934</u>	<u>—</u>	<u>10,934</u>

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	13,194	13,194	797	797
Trading activity income - other	1,309	1,309	16,121	16,121
Other income from other trading activities	5,501	5,501	—	—
	<u>20,004</u>	<u>20,004</u>	<u>16,918</u>	<u>16,918</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Other interest receivable	6	6	8	8

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Costs of raising donations and legacies	<u>4,569</u>	<u>9,689</u>	<u>14,258</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	<u>11,339</u>	<u>83</u>	<u>11,422</u>



# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advancement of education in nutrition and mental health	44,039	5,311	49,350
Support costs	19,241	—	19,241
	<u>63,280</u>	<u>5,311</u>	<u>68,591</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advancement of education in nutrition and mental health	34,838	9,833	44,671
Support costs	9,703	605	10,308
	<u>44,541</u>	<u>10,438</u>	<u>54,979</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2022 £	Total fund 2021 £
Advancement of education in nutrition and mental health	49,350	14,439	63,789	53,140
Governance costs	—	4,802	4,802	1,839
	<u>49,350</u>	<u>19,241</u>	<u>68,591</u>	<u>54,979</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Communications and IT	2,868	2,868	1,430
General office	1,883	1,883	3,040
Finance costs	949	949	123
Governance costs	4,802	4,802	1,839
Insurance	577	577	426
Depreciation	8,162	8,162	3,450
	<u>19,241</u>	<u>19,241</u>	<u>10,308</u>

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

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#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>8,162</u>	<u>3,450</u>

#### 13. Independent examination fees

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>500</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<u>49,350</u>	<u>44,671</u>

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Administration	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 15. Trustee remuneration and expenses

Patrick Holford, one of the trustees was contracted, as agreed by the board, to draft the educational content for the Cognition programme. He was paid £2679.68 for his services. The remaining portion of the work will be delivered and paid next year as per the contract. He was contracted on the basis that he was the most suitable person to deliver these necessary services

No remuneration or other benefits from employment with the charity or a related entity were received by any of the other trustees.

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

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#### 16. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 July 2021	13,800
Additions	18,850
<b>At 30 June 2022</b>	<b>32,650</b>
<b>Depreciation</b>	
At 1 July 2021	3,450
Charge for the year	8,162
<b>At 30 June 2022</b>	<b>11,612</b>
<b>Carrying amount</b>	
<b>At 30 June 2022</b>	<b>21,038</b>
At 30 June 2021	10,350

#### 17. Debtors

	2022 £	2021 £
Trade debtors	2,940	350
Prepayments and accrued income	38	—
	<b>2,978</b>	<b>350</b>

#### 18. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,964	895
Accruals and deferred income	2,169	6,809
Social security and other taxes	416	1,500
Other creditors	(1)	788
	<b>6,548</b>	<b>9,992</b>

# Food For The Brain Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2021	Income	Expenditure	Transfers	At 30 June 2022
	£	£	£	£	£
General funds	<u>55,318</u>	<u>31,521</u>	<u>(67,849)</u>	<u>—</u>	<u>18,990</u>

	At 1 July 2020	Income	Expenditure	Transfers	At 30 June 2021
	£	£	£	£	£
General funds	<u>2,750</u>	<u>27,860</u>	<u>(55,880)</u>	<u>80,588</u>	<u>55,318</u>

##### Restricted funds

	At 1 July 2021	Income	Expenditure	Transfers	At 30 June 2022
	£	£	£	£	£
Restricted Fund	<u>13,052</u>	<u>18,000</u>	<u>(15,000)</u>	<u>—</u>	<u>16,052</u>

	At 1 July 2020	Income	Expenditure	Transfers	At 30 June 2021
	£	£	£	£	£
Restricted Fund	<u>104,161</u>	<u>—</u>	<u>(10,521)</u>	<u>(80,588)</u>	<u>13,052</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	<u>18,990</u>	<u>16,052</u>	<u>35,042</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	<u>55,318</u>	<u>13,052</u>	<u>68,370</u>