

VITAMIN ANGELS UK

England & Wales · Charity number 1190247

Details

Status Registered

Legal form Charitable company

Company number [11774286](#)

Registered 2020-07-03

Register [View on the Charity Commission register](#)

Contact

Address Elemental
27 Old Gloucester Street
London
WC1N 3AX

Phone 0018055648400

Email Bforssell@vitaminangels.org

Website <https://vitaminangels.org.uk/>

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY ARE ESTABLISHED ARE THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH BY PROVIDING OR ASSISTING IN THE PROVISION OF NUTRIENTS AND SERVICES FOR THE BENEFIT OF MOTHERS AND CHILDREN AND TO WORK TO END MALNUTRITION AND ITS CONSEQUENCES AMONG AT-RISK, HARD-TO-REACH POPULATIONS (E.G. DEFINED GENERALLY AS INDIVIDUALS LOST TO NATIONAL HEALTH SERVICES), FOCUSING ON YOUNG CHILDREN UNDER FIVE YEARS OF AGE, AND WOMEN OF REPRODUCTIVE AGE, INCLUDING ESPECIALLY PREGNANT WOMEN AND THEIR UNBORN CHILD AND NEW MOTHERS AND TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO HEALTHCARE FOR MOTHERS AND CHILDREN.

Activities: We assist in the provision of nutrients for the benefit of mothers and children to work to end malnutrition and its consequences among at-risk, hard-to-reach populations, focusing on children under five years of age and pregnant and their unborn child. In the UK, we work to improve nutrition for preschoolaged children by introducing supplementary feeding programmes in underserved communities.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups

Geography

- India
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£165,383	£141,911	-	-
2023-12-31	£82,957	£114,360	-	-
2022-12-31	£78,672	£97,175	-	-
2021-12-31	£82,577	£72,996	-	-

Trustees

Name	Role	Appointed
Christopher John Patrick Harley-Martin		2023-01-30
David Patrick Lewis QC		2019-01-17
WILLIAM GEORGE MOSS		2019-11-14
William Stephen John Hood		2019-01-17

VITAMIN ANGELS UK

England & Wales - Charity number 1190247

Accounts

Vitamin Angels UK

Financial Statements

For the year ended 31 December 2024

Company No. 11774286

Charity No. 1190247

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 5
Trustees' Responsibilities Statement	6
Independent Auditor's Report	7 - 10
Statement of Financial Activities	11
Balance sheet	12
Notes to the Financial Statements	13 - 15

Vitamin Angels UK
Year ended 31 December 2024

Company information

Vitamin Angels UK is registered as a charity and is a company limited by guarantee governed by its Articles of Association.

Directors/Trustees

The directors of the Charitable company (the Charity) are its trustees for the purposes of charitable law and, throughout this report, are collectively referred to as the trustees.

Mr William George Moss
Mr William Stephen John Hood
Mr David Patrick Lewis
Mr Christopher John Patrick Harley-Martin

Company Number

Company No. 11774286
Charity No. 1190247

Registered Office

27 Old Gloucester Street
London
England
WC1N 3AX

Auditors

Moore Kingston Smith LLP
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

**Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2024**

Constitution and Governing Document

Vitamin Angels UK (the Charity) is registered as a charity and is a company limited by guarantee governed by its Articles of Association dated 17 January 2019. Vitamin Angels UK was registered as a charity on 3 July 2020.

Company No. 11774286
Charity No. 1190247

Members/Trustees

The Charity may appoint any person who is willing to act to be a Director by ordinary resolution of the Members. The trustees serving during the year and since the year end were as follows:

David Patrick Lewis QC
William George Moss
William Stephen John Hood
Chris Harley-Martin

Registered and Principal Office:

27 Old Gloucester Street
London
England
WC1N 3AX

Objects and activities

The objects for which the Charity are established are the relief of sickness and preservation of health by providing or assisting in the provision of nutrients and services for the benefit of mothers and children and to work to end malnutrition and its consequences among at-risk, hard-to-reach populations (e.g., defined generally as individuals lost to national health services), focusing on young children under five years of age, and women of reproductive age, including especially pregnant women and their unborn child and new mothers and to advance the education of the general public in all areas relating to healthcare for mothers and children.

Vitamin Angels UK was incorporated in 2019 with an initial focus on improving nutrition for preschool-aged children by introducing supplementary feeding programmes. The Charity works in partnership with Vitamin Angels Alliance, Inc, a US-based global non-profit that has been helping fill the gaps for underserved women and children without access to healthcare and nutrition services for over 30 years.

**Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2024**



Vitamin Angels UK is partnering with a national charity called the National Day Nurseries Association (NDNA) to reach more than 1500 children annually. The 18 participating nurseries serve children from low-income families who could benefit from increased access to better nutrition.

Nurseries receive weekly deliveries of self-selected fruits, vegetables, and protein-rich foods. The package is designed to contribute to a quality diet (as specified by Voluntary Food and Drink Guidelines for Early Years Settings in England) by complementing existing nutrition services and reducing the prevalence of both inadequate nutrient intakes and of excessive nutrient intakes.

Important Impact

Inviting Healthier Habits

Grass Roots Private Day Nursery located in Sowerby Bridge offers a warm, welcoming environment for some of the town's children. Over 24 percent of children in the ward live in poverty, compared to England's overall 18.5 percent. Because poverty is often associated with food insecurity, The National Day Nurseries Association and Vitamin Angels UK are working together to increase access to nutritious foods for children.

Nurseries like Grass Roots provide healthy meals and snacks throughout the day and send surplus food and recipes home with the children. For some, the nursery is the only place they get exposure to fruits and vegetables. The nursery staff use creative ways to encourage the children to try healthier, but unfamiliar, foods.

"I think the dynamic of Vitamin Angels has really changed the way we think of food in this setting," explains Lucy, Nursery Manager. Tasty food paired with a bit of ingenuity is inspiring kids to eat more nutritious snacks and meals while at Grass Roots, and they are taking those habits home and sharing them with their families, too. "Our next challenge is definitely to start offering some services to families, whether it's around making fresh, healthy meals at home, teaching them how to budget well, especially with prices going so expensive at the moment. It'd be really nice to offer and extend services, to help families see what healthy eating is and, and how they can incorporate it into the home," says Lucy.

**Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2024**

Making Nutrition Accessible & Fun

The play kitchen at Ford Road Nursery features real fruits and vegetables and knives to cut them with (butter knives, albeit)! Pauline, Nursery Manager, explains, “introducing the food in the home corner is a major tool to get the children on board with eating the food. Cause if they've been left to have time to explore the food on their own terms, and it's not mealtime so they can walk away at any point, there's no pressure on them. So, that's what really gives them chances to make a connection with their food.”

Outside, kids are empowered to take part in food cultivation. "I'm trying to introduce growing our own vegetables," says teacher, Kerrie. “[The children] get to plant the seeds, see it, grow, pull it out. And they could help prepare it by washing it and cutting it for the chef. So, the home corner is to introduce life skills as well as giving them the opportunity to see the vegetables from start to finish."

Nurturing early associations with healthy food extends beyond the nursery into the children's homes and into adulthood. Pauline explains, "It's really important for children to have a healthy start because statistics show us all the time that if you're unhealthy as a child it is a very high incidence that you're going to grow into an unhealthy adolescent, adult. And then obviously the cycle can go around to your own children as well."

With the help of Vitamin Angels UK and NDNA, Ford Road Nursery can provide healthy snacks and meals to about 130 children a week. Weekly deliveries of fruit, vegetables, and protein-rich foods help to fill the gaps in nutrition that some children may be experiencing at home. In partnership with nurseries like Ford Road, VAUK and NDNA are working to make good nutrition accessible and fun.

Making an International Impact:

In 2021, Vitamin Angels UK made its first grant to support the health of children in nutritionally vulnerable communities worldwide. This grant provided approximately 100,000 children with vitamin A, Albendazole (i.e. anti-parasitic deworming tablets), or both interventions. In 2022, Vitamin Angels UK made its second grant serving an additional 50,000 children.

Receiving bi-annual doses of vitamin A in early childhood protects vision, immunity, and supports physical development. Adding Albendazole ensures optimal absorption of nutrients. Vitamin A deficiency is a leading cause of preventable childhood blindness, and a major contributor to illness and death. Vitamin A supplementation is a proven way to prevent childhood blindness and increase survival rates up to 24%. Through its partnership with Vitamin Angels Global, Vitamin Angels UK works directly with local organizations and governments to increase access to these interventions in underserved communities around the world.

Financial Review

As Vitamin Angels UK was established in 2019, the focus for these first years has been on fundraising and establishing new partnerships with donors in the UK while serving children in the UK through its partnership with Vitamin Angels Alliance, Inc.

As of December 31, 2024, Vitamin Angels UK had assets totaling £71,024. Total income and expenses for the financial year ending December 31, 2024 were £165,383 and £141,911, respectively.

The trustees ensure that the Charity's day to day expenditures are properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end, the unrestricted funds balance was £60,926 which is more than sufficient to maintain the Charity's activities for 2025.

**Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2024**

Future Plans

Our financial strategy is to continue to seek to grow our funding base both through developing our relationships with our existing funding bodies and to seek new funding sources primarily through relationships with corporate donors in the UK. With additional funding, The Charity plans to:

- continue to serve the many children reached through this program on a weekly basis across the UK and strengthen the existing programs in an effort to deepen the impact our programs have on the families it serves
- restart funding programs internationally aimed at improving the health of women and children in vulnerable populations around the world.

The Charity's summarized financial performance for the year is above which we view positively whilst always striving to do more.

Vitamin Angels UK is committed to creating a healthier world for every mother, every child, everywhere.

Signed on behalf of the Board of Trustees



.....
William Stephen John Hood, Trustee

11 August 2025

.....
Date

Trustees' Responsibilities Statement

The trustees (who are also directors of Vitamin Angels UK for the purposes of company law) are responsible for preparing the Trustees' report and 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 which gives a true and fair view of the state of affairs of the charitable company and of its income and expenditure 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 judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether a Statement of Recommended Practice (SORP) applies and the methods and principles in the SORP have been observed, subject to any material departures which are 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 business.

The trustees are responsible for keeping proper accounting records that 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. 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 so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

None of the Trustees had any beneficial interest in any contract to which the charitable company was party during the year.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2024

Independent Auditor's Report

Opinion

We have audited the financial statements of Vitamin Angels UK ('the company') for the Year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2024

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

Independent Auditor's report to the Directors of Vitamin Angels UK Year ended 31 December 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

**Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2024**

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith

Elizabeth Wicks (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 5 September 2025

4 Victoria Square

St. Albans

Hertfordshire

AL1 3TF

Vitamin Angels UK

Statement of Financial Activities

For the year ended 31 December 2024

	Notes	Unrestricted Funds	2024 Total	2023 Total Unrestricted funds
INCOME AND ENDOWMENTS FROM:				
Donations	2	165,383	165,383	82,957
Total Income		<u>165,383</u>	<u>165,383</u>	<u>82,957</u>
EXPENDITURE ON:				
Charitable activities	3	141,911	141,911	114,360
Total Expenditure		<u>141,911</u>	<u>141,911</u>	<u>114,360</u>
Net Income/(Expenditure)		<u>23,472</u>	<u>23,472</u>	<u>(31,403)</u>
Other recognised gains/losses				
Gains/(losses) on foreign exchange		-	-	-
Net movement in funds for the year		<u>23,472</u>	<u>23,472</u>	<u>(31,403)</u>
Fund balances brought forward		37,454	37,454	68,857
Funds carried forward at 31 December		<u>60,926</u>	<u>60,926</u>	<u>37,454</u>

The notes on pages 13 to 15 form part of these financial statements.

Vitamin Angels UK
 Balance Sheet
 As at 31 December 2024

	Notes	2024	2023
CURRENT ASSETS			
Debtors	4	39,573	8,819
Cash at bank and in hand		31,451	37,254
Total Current Assets		71,024	46,073
LIABILITIES			
Creditors: Amounts falling due within one year	5	10,098	8,619
NET CURRENT ASSETS		60,926	37,454
TOTAL ASSETS LESS CURRENT LIABILITIES		60,926	37,454
TOTAL NET ASSETS		60,926	37,454
FUNDS			
Unrestricted funds			
General funds	6	60,926	37,454
		60,926	37,454

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, relating to small companies

The notes on pages 13 to 15 form part of these financial statements.

The financial statements were approved by the board of trustees and signed on its behalf by: 11 August 2025



William Stephen John Hood, Trustee

1 Accounting Policies

Company information

Vitamin Angels UK is a company limited by guarantee, domiciled and incorporated in England and Wales. The registered office is 27 Old Gloucester Street, London, WC1N 3AX.

a) Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Recognition of income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

e) Taxation

The charity is exempt from corporation tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

g) Financial Instruments

Basic Financial instruments are measured at amortised cost. The charitable company has no other financial instruments or basic financial instruments measured at fair value.

Cash and cash equivalents include cash held at banks and in hand.

Vitamin Angels UK
Notes to the financial statements
Year ended 31 December 2024

h) Going concern

The Charity's current year results indicate a reliance on income contributions from its parent entity when third-party donations are insufficient. The parent company has confirmed its commitment to provide financial support if required. The charitable company's financial health is sound, evidenced by a satisfactory cash and reserves balance and the absence of unfunded expenditure commitments at the approval date of these statements. Therefore, at the time of approving these financial statements, the directors hold a reasonable expectation that the charitable company has sufficient resources to sustain its operations for at least 12 months from the audit report date. The company therefore continues to adopt the going concern basis in preparing its financial statements.

2 Donations and legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations	165,383	82,957
	165,383	82,957

3 Charitable activities

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Bank charges	44	290
Programmes consultancy fees	30,689	38,829
Feeding Program	100,000	66,089
Audit and accountancy fees	10,665	8,919
Merchant fees	513	233
	141,911	114,360

4 Debtors: Amounts falling due within one year

	2024	2023
	£	£
Trade debtors	32,138	1,908
Prepayments	7,435	6,911
	39,573	1,908

5 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	-
Accruals & Deferred income	10,098	8,619
	10,098	8,619

6 Funds

	Balance b/fwd £	Income £	Expenditure £	Gains and losses £	Balance c/fwd £
Unrestricted Fund	37,454	165,383	(141,911)	-	60,926
	37,454	165,383	(141,911)	-	60,926

7 Analysis of net assets between funds

	Unrestricted Fund
Current assets	71,024
Current liabilities	(10,098)
	60,926

8 Related Party Transactions

The charitable company received a donation of £100,000 (2023: £nil) from its parent Vitamin Angel Alliance Inc. for programmes to improve nutrition outcomes within the UK.

The parent company provides administrative and IT support which is not recharged.

9 Ultimate Parent Undertaking

The ultimate controlling party is considered to be Vitamin Angel Alliance Inc, a non-profit organisation that is incorporated in the USA. The address of Vitamin Angel Alliance Inc, is 6500 Hollister Ave Suite 130 Goleta, CA 93117. Consolidated financial statements can be found on the website at <https://www.vitaminangels.org/financials-and-performance>.

10 Share capital

The Charity is a company limited by guarantee.

VITAMIN ANGELS UK

England & Wales - Charity number 1190247

Accounts

Vitamin Angels UK

Financial statements

For the year ended 31 December 2023

Company No. 11774286

Charity No. 1190247

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 5
Trustees' Responsibilities Statement	6
Independent Auditor's Report	7 - 10
Statement of Financial Activities	11
Balance sheet	12
Notes to the Financial Statements	13 - 15

Company information

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Directors/Trustees

The directors of the Charitable company (the Charity) are its trustees for the purposes of charitable law and, throughout this report, are collectively referred to as the trustees.

Mr William George Moss

Mr William Stephen John Hood

Mr David Patrick Lewis

Mr Peter Howard Aldis

(Resigned 31/12/2023)

Mr Christopher John Patrick Harely-Martin

Company Number

Company No. 11774286

Charity No. 1190247

Registered Office

No.1 London Bridge

London

England

SE1 9BG

Auditors

Moore Kingston Smith LLP

4 Victoria Square

St Albans

Hertfordshire

AL1 3TF

Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2023

Constitution and Governing Document

Vitamin Angels UK (the Charity) is registered as a charity and is a company limited by guarantee governed by its Articles of Association dated 17 January 2019. Vitamin Angels UK was registered as a charity on 3 July 2020.

Company No. 11774286
Charity No. 1190247

Members/Trustees

The Charity may appoint any person who is willing to act to be a Director by ordinary resolution of the Members. The trustees serving during the year and since the year end were as follows:

David Patrick Lewis QC
William George Moss
William Stephen John Hood
Chris Harley-Martin

Registered and Principal Office:

No. 1 London Bridge
London SE1 9BG

Objects and activities

The objects for which the Charity are established are the relief of sickness and preservation of health by providing or assisting in the provision of nutrients and services for the benefit of mothers and children and to work to end malnutrition and its consequences among at-risk, hard-to-reach populations (e.g., defined generally as individuals lost to national health services), focusing on young children under five years of age, and women of reproductive age, including especially pregnant women and their unborn child and new mothers and to advance the education of the general public in all areas relating to healthcare for mothers and children.

Vitamin Angels UK was incorporated in 2019 with an initial focus on improving nutrition for preschool-aged children by introducing supplementary feeding programmes. The Charity works in partnership with Vitamin Angels Alliance, Inc, a US-based global non-profit that has been helping fill the gaps for underserved women and children without access to healthcare and nutrition services for over 25 years.

Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2023



Vitamin Angels UK is partnering with a national charity called the National Day Nurseries Association (NDNA) to reach more than 1500 children annually. The 18 participating nurseries serve children from low-income families who could benefit from increased access to better nutrition.

Nurseries receive weekly deliveries of self-selected fruits, vegetables, and protein-rich foods. The package is designed to contribute to a quality diet (as specified by Voluntary Food and Drink Guidelines for Early Years Settings in England) by complementing existing nutrition services and reducing the prevalence of both inadequate nutrient intakes and of excessive nutrient intakes.

Important Impact

Inviting Healthier Habits

Grass Roots Private Day Nursery located in Sowerby Bridge offers a warm, welcoming environment for some of the town's children. Over 24 percent of children in the ward live in poverty, compared to England's overall 18.5 percent. Because poverty is often associated with food insecurity, The National Day Nurseries Association and Vitamin Angels UK are working together to increase access to nutritious foods for children.

Nurseries like Grass Roots provide healthy meals and snacks throughout the day and send surplus food and recipes home with the children. For some, the nursery is the only place they get exposure to fruits and vegetables. The nursery staff use creative ways to encourage the children to try healthier, but unfamiliar, foods.

"I think the dynamic of Vitamin Angels has really changed the way we think of food in this setting," explains Lucy, Nursery Manager. Tasty food paired with a bit of ingenuity is inspiring kids to eat more nutritious snacks and meals while at Grass Roots, and they are taking those habits home and sharing them with their families, too. "Our next challenge is definitely to start offering some services to families, whether it's around making fresh, healthy meals at home, teaching them how to budget well, especially with prices going so expensive at the moment. It'd be really nice to offer and extend services, to help families see what healthy eating is and, and how they can incorporate it into the home," says Lucy.

Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2023

Making Nutrition Accessible & Fun

The play kitchen at Ford Road Nursery features real fruits and vegetables and knives to cut them with (butter knives, albeit)! Pauline, Nursery Manager, explains, “introducing the food in the home corner is a major tool to get the children on board with eating the food. Cause if they've been left to have time to explore the food on their own terms, and it's not mealtime so they can walk away at any point, there's no pressure on them. So, that's what really gives them chances to make a connection with their food.”

Outside, kids are empowered to take part in food cultivation. "I'm trying to introduce growing our own vegetables," says teacher, Kerrie. “[The children] get to plant the seeds, see it, grow, pull it out. And they could help prepare it by washing it and cutting it for the chef. So, the home corner is to introduce life skills as well as giving them the opportunity to see the vegetables from start to finish."

Nurturing early associations with healthy food extends beyond the nursery into the children's homes and into adulthood. Pauline explains, "It's really important for children to have a healthy start because statistics show us all the time that if you're unhealthy as a child it is a very high incidence that you're going to grow into an unhealthy adolescent, adult. And then obviously the cycle can go around to your own children as well."

With the help of Vitamin Angels UK and NDNA, Ford Road Nursery can provide healthy snacks and meals to about 130 children a week. Weekly deliveries of fruit, vegetables, and protein-rich foods help to fill the gaps in nutrition that some children may be experiencing at home. In partnership with nurseries like Ford Road, VAUK and NDNA are working to make good nutrition accessible and fun.

Making an International Impact:

In 2021, Vitamin Angels UK made its first grant to support the health of children in nutritionally vulnerable communities worldwide. This grant provided approximately 100,000 children with vitamin A, Albendazole (i.e. anti-parasitic deworming tablets), or both interventions. In 2022, Vitamin Angels UK made its second grant serving an additional 50,000 children.

Receiving bi-annual doses of vitamin A in early childhood protects vision, immunity, and supports physical development. Adding Albendazole ensures optimal absorption of nutrients. Vitamin A deficiency is a leading cause of preventable childhood blindness, and a major contributor to illness and death. Vitamin A supplementation is a proven way to prevent childhood blindness and increase survival rates up to 24%. Through its partnership with Vitamin Angels Global, Vitamin Angels UK works directly with local organizations and governments to increase access to these interventions in underserved communities around the world.

Financial Review

As Vitamin Angels UK was established in 2019, the focus for these first years has been on fundraising and establishing new partnerships with donors in the UK while serving children in the UK through its partnership with Vitamin Angels Alliance, Inc.

As of December 31, 2023, Vitamin Angels UK had assets totaling £46,073. Total income and expenses for the financial year ending December 31, 2023 were £82,957 and £114,360, respectively.

The trustees ensure that the Charity's day to day expenditures are properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end, the unrestricted funds balance was £37,454 which is more than sufficient to maintain the Charity's activities for 2024.

Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2023

Future Plans

Our financial strategy is to continue to seek to grow our funding base both through developing our relationships with our existing funding bodies and to seek new funding sources primarily through relationships with corporate donors in the UK. With additional funding, The Charity plans to:

- expand the existing programs with nurseries in the UK in an effort to improve the health of more children in the UK, and
- continue to fund programs internationally aimed at improving the health of women and children in vulnerable populations around the world.

The Charity’s summarized financial performance for the year is above which we view positively whilst always striving to do more.

Vitamin Angels UK is committed to creating a healthier world for every mother, every child, everywhere.

Signed on behalf of the Board of Trustees



.....
William Stephen John Hood, Trustee

7/12/24
.....
Date

Trustees' Responsibilities Statement

The trustees (who are also directors of Vitamin Angels UK for the purposes of company law) are responsible for preparing the Trustees' report and 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 which gives a true and fair view of the state of affairs of the charitable company and of its income and expenditure 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 judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether a Statement of Recommended Practice (SORP) applies and the methods and principles in the SORP have been observed, subject to any material departures which are 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 business.

The trustees are responsible for keeping proper accounting records that 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. 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.

None of the Trustees had any beneficial interest in any contract to which the charitable company was party during the year.

Independent Auditor's report to the Directors of Vitamin Angels UK

Year ended 31 December 2023

Opinion

We have audited the financial statements of Vitamin Angels UK ('the company') for the Year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Independent Auditor's report to the Directors of Vitamin Angels UK Year ended 31 December 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2023

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Jordan (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date 18.07.2024
4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF

Vitamin Angels UK
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted Funds	2023 Total	2022 Total Unrestricted funds
INCOME AND ENDOWMENTS FROM:				
Donations	2	82,957	82,957	78,672
Total Income		<u>82,957</u>	<u>82,957</u>	<u>78,672</u>
EXPENDITURE ON:				
Charitable activities	3	114,360	114,360	97,175
Total Expenditure		<u>114,360</u>	<u>114,360</u>	<u>97,175</u>
Net Income/(Expenditure)		<u>(31,403)</u>	<u>(31,403)</u>	<u>(18,503)</u>
Other recognised gains/losses				
Gains/(losses) on foreign exchange		-	-	-
Net movement in funds for the year		<u>(31,403)</u>	<u>(31,403)</u>	<u>(18,503)</u>
Fund balances brought forward		68,857	68,857	87,360
Funds carried forward at 31 December		<u>37,454</u>	<u>37,454</u>	<u>68,857</u>

The notes on pages 13 to 15 form part of these financial statements.

Vitamin Angels UK
 Balance Sheet
 As at 31 December 2023

	Notes	2023	2022
CURRENT ASSETS			
Debtors	4	8,819	1,951
Cash at bank and in hand		37,254	80,866
Total Current Assets		46,073	82,817
LIABILITIES			
Creditors: Amounts falling due within one year	5	8,619	13,960
NET CURRENT ASSETS		37,454	68,857
TOTAL ASSETS LESS CURRENT LIABILITIES		37,454	68,857
TOTAL NET ASSETS		37,454	68,857
FUNDS			
Unrestricted funds			
General funds	6	37,454	68,857
		37,454	68,857

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, relating to small companies

The notes on pages 13 to 15 form part of these financial statements.

The financial statements were approved by the board of trustees and signed on its behalf by:



.....
 William Stephen John Hood, Trustee

1 Accounting Policies

Company information

Vitamin Angels UK is a company limited by guarantee, domiciled and incorporated in England and Wales. The registered office is No. 1 London Bridge, London, SE1 9BG.

a) Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Recognition of income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

e) Taxation

The charity is exempt from corporation tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

g) Financial Instruments

Basic Financial instruments are measured at amortised cost. The charitable company has no other financial instruments or basic financial instruments measured at fair value.

Cash and cash equivalents include cash held at banks and in hand.

h) Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In addition, the parent company has confirmed that financial support will be provided, if required. The directors have also considered the impact of the Coronavirus and measures taken in the UK. The charitable company has a satisfactory cash and reserves position and no unfunded expenditure commitments at the time of approval of these financial statements. Having made enquiries, the directors have concluded that there is a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of the audit report of these financial statements. The company therefore continues to adopt the going concern basis in preparing its financial statements.

2 Donations and legacies

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Donations	82,957	78,672
	<u>82,957</u>	<u>78,672</u>

3 Charitable activities

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Bank charges	290	52
Programmes consultancy fees	38,829	20,656
Feeding Program	66,089	53,500
Audit and accountancy fees	8,919	9,904
Other Charitable Grants	-	10,000
Legal and professional	-	2,762
Merchant fee's	233	301
	<u>114,360</u>	<u>97,175</u>

4 Debtors: Amounts falling due within one year

	2023	2022
	£	£
Trade debtors	1,908	1,951
Prepayments	6,911	
	<u>8,819</u>	<u>1,951</u>

5 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	5,752
Accruals & Deferred income	8,619	8,208
	<u>8,619</u>	<u>13,960</u>

6 Funds

	Balance b/fwd £	Income £	Expenditure £	Gains and losses £	Balance c/fwd £
Unrestricted Fund	68,857	82,957	(114,360)	-	37,454
	68,857	82,957	(114,360)	-	37,454

7 Analysis of net assets between funds

	Unrestricted Fund
Current assets	46,073
Current liabilities	(8,619)
	37,454

8 Related Party Transactions

The charitable company provided a donation of £nil to its parent Vitamin Angel Alliance Inc. for programmes to improve nutrition outcomes internationally (2022: £10,000).

The parent company provides administrative and IT support which is not recharged.

9 Ultimate Parent Undertaking

The ultimate controlling party is considered to be Vitamin Angel Alliance Inc, a non-profit organisation that is incorporated in the USA. The address of Vitamin Angel Alliance Inc, is 6500 Hollister Ave Suite 130 Goleta, CA 93117. Consolidated financial statements can be found on the website at <https://www.vitaminangels.org/financials-and-performance>.

10 Share capital

The Charity is a company limited by guarantee.

VITAMIN ANGELS UK

England & Wales - Charity number 1190247

Accounts

Vitamin Angels UK

Financial statements

For the year ended 31 December 2022

Company No. 11774286

Charity No. 1190247

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 4
Trustees' Responsibilities Statement	5
Independent Auditor's Report	6 - 9
Statement of Financial Activities	10
Balance sheet	11
Notes to the Financial Statements	12 - 14

Company information

Vitamin Angels UK is registered as a charity and is a company limited by guarantee governed by its Articles of Association

Directors/Trustees

The directors of the Charitable company (the Charity) are its trustees for the purposes of charitable law and, throughout this report, are collectively referred to as the trustees.

Mr William George Moss

Mr William Stephen John Hood

Mr David Patrick Lewis

Mr Peter Howard Aldis

(Appointed 20/01/2023)

Mr Christopher John Patrick Harely-Martin

(Appointed 20/01/2023)

Company Number

Company No. 11774286

Charity No. 1190247

Registered Office

No.1 London Bridge

London

England

SE1 9BG

Auditors

Moore Kingston Smith LLP

4 Victoria Square

St Albans

Hertfordshire

AL1 3TF

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Charity No. 1190247

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The Charity may appoint any person who is willing to act to be a Director by ordinary resolution of the Members. The trustees serving during the year and since the year end were as follows:

David Patrick Lewis QC
William George Moss
William Stephen John Hood
Chris Harley-Martin
Peter Aldis

Registered and Principal Office:

No. 1 London Bridge
London SE1 9BG

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Nurseries receive weekly deliveries of self-selected fruits, vegetables, and protein-rich foods. The package is designed to contribute to a quality diet (as specified by Voluntary Food and Drink Guidelines for Early Years Settings in England) by complementing existing nutrition services and reducing the prevalence of both inadequate nutrient intakes and of excessive nutrient intakes.

Important Impact

Inviting Healthier Habits

Grass Roots Private Day Nursery located in Sowerby Bridge offers a warm, welcoming environment for some of the town's children. Over 24 percent of children in the ward live in poverty, compared to England's overall 18.5 percent. Because poverty is often associated with food insecurity, The National Day Nurseries Association and Vitamin Angels UK are working together to increase access to nutritious foods for children.

Nurseries like Grass Roots provide healthy meals and snacks throughout the day and send surplus food and recipes home with the children. For some, the nursery is the only place they get exposure to fruits and vegetables. The nursery staff use creative ways to encourage the children to try healthier, but unfamiliar, foods.

"I think the dynamic of Vitamin Angels has really changed the way we think of food in this setting," explains Lucy, Nursery Manager. Tasty food paired with a bit of ingenuity is inspiring kids to eat more nutritious snacks and meals while at Grass Roots, and they are taking those habits home and sharing them with their families, too. "Our next challenge is definitely to start offering some services to families, whether it's around making fresh, healthy meals at home, teaching them how to budget well, especially with prices going so expensive at the moment. It'd be really nice to offer and extend services, to help families see what healthy eating is and, and how they can incorporate it into the home," says Lucy.

Making Nutrition Accessible & Fun

The play kitchen at Ford Road Nursery features real fruits and vegetables and knives to cut them with (butter knives, albeit)! Pauline, Nursery Manager, explains, "introducing the food in the home corner is a major tool to get the children on board with eating the food. Cause if they've been left to have time to explore the food on their own terms, and it's not mealtime so they can walk away at any point, there's no pressure on them. So, that's what really gives them chances to make a connection with their food."

Outside, kids are empowered to take part in food cultivation. "I'm trying to introduce growing our own vegetables," says teacher, Kerrie. "[The children] get to plant the seeds, see it, grow, pull it out. And they could help prepare it by washing it and cutting it for the chef. So, the home corner is to introduce life skills as well as giving them the opportunity to see the vegetables from start to finish."

Nurturing early associations with healthy food extends beyond the nursery into the children's homes and into adulthood. Pauline explains, "It's really important for children to have a healthy start because statistics show us all the time that if you're unhealthy as a child it is a very high incidence that you're going to grow into an unhealthy adolescent, adult. And then obviously the cycle can go around to your own children as well."

With the help of Vitamin Angels UK and NDNA, Ford Road Nursery can provide healthy snacks and meals to about 130 children a week. Weekly deliveries of fruit, vegetables, and protein-rich foods help to fill the gaps in nutrition that some children may be experiencing at home. In partnership with nurseries like Ford Road, VAUK and NDNA are working to make good nutrition accessible and fun.

Vitamin Angels UK
Trustees Annual Report
For the year ended 31 December 2022
Making an International Impact:

In 2021, Vitamin Angels UK made its first grant to support the health of children in nutritionally vulnerable communities worldwide. This grant provided approximately 100,000 children with vitamin A, Albendazole (i.e. anti-parasitic deworming tablets), or both interventions. In 2022, Vitamin Angels UK made its second grant serving an additional 50,000 children.

Receiving bi-annual doses of vitamin A in early childhood protects vision, immunity, and supports physical development. Adding Albendazole ensures optimal absorption of nutrients. Vitamin A deficiency is a leading cause of preventable childhood blindness, and a major contributor to illness and death. Vitamin A supplementation is a proven way to prevent childhood blindness and increase survival rates by 24%. Through its partnership with Vitamin Angels Global, Vitamin Angels UK works directly with local organizations and governments to increase access to these interventions in underserved communities around the world.

Financial Review

As Vitamin Angels UK was established in 2019, the focus for these first years has been on fundraising and establishing new partnerships with donors in the UK while serving children in the UK through its partnership with Vitamin Angels Alliance, Inc.

As of December 31, 2022, Vitamin Angels UK had assets totaling £82,817. Total income and expenses for the financial year ending December 31, 2022 were £78,672 and £97,174, respectively.

The trustees ensure that the Charity's day to day expenditure is properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end, the unrestricted funds balance was £68,857 which is more than sufficient to maintain the Charity's activities for 2023.

Future Plans

Our financial strategy is to continue to seek to grow our funding base both through developing our relationships with our existing funding bodies and to seek new funding sources primarily through relationships with corporate donors in the UK. With additional funding, we plan to:

- expand the existing programs with nurseries in the UK in an effort to improve the health of more children in the UK, and
- continue to fund programs internationally aimed at improving the health of women and children in vulnerable populations around the world.

We have summarized above our financial performance for the year which we view positively whilst always striving to do more.

We share Vitamin Angels UK commitment “to create a healthier world for every mother, every child, everywhere”.

Signed on behalf of the Board of Trustees



William Stephen John Hood, Trustee

7/11/23

Date

Trustees' Responsibilities Statement

The trustees (who are also directors of Vitamin Angels UK for the purposes of company law) are responsible for preparing the Trustees' report and 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 which gives a true and fair view of the state of affairs of the charitable company and of its income and expenditure 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 judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether a Statement of Recommended Practice (SORP) applies and the methods and principles in the SORP have been observed, subject to any material departures which are 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 business.

The trustees are responsible for keeping proper accounting records that 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. 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.

None of the Trustees had any beneficial interest in any contract to which the charitable company was party during the year.

Independent Auditor's report to the Directors of Vitamin Angels UK

Year ended 31 December 2022

Opinion

We have audited the financial statements of Vitamin Angels UK ('the company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Independent Auditor's report to the Directors of Vitamin Angels UK Year ended 31 December 2022

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2022

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Jordan (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date 21.07.2023
4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF

Vitamin Angels UK
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted Funds	2022 Total	2021 Total Unrestricted funds
INCOME AND ENDOWMENTS FROM:				
Donations	2	78,672	78,672	82,577
Total Income		<u>78,672</u>	<u>78,672</u>	<u>82,577</u>
EXPENDITURE ON:				
Charitable activities	3	97,175	97,175	72,996
Total Expenditure		<u>97,175</u>	<u>97,175</u>	<u>72,996</u>
Net Income/(Expenditure)		<u>(18,503)</u>	<u>(18,503)</u>	<u>9,581</u>
Other recognised gains/losses				
Gains/(losses) on foreign exchange		-	-	-
Net movement in funds for the year		<u>(18,503)</u>	<u>(18,503)</u>	<u>9,581</u>
Fund balances brought forward		87,360	87,360	77,779
Funds carried forward at 31 December		<u>68,857</u>	<u>68,857</u>	<u>87,360</u>

The notes on pages 12 to 14 form part of these financial statements.

Vitamin Angels UK
 Balance Sheet
 As at 31 December 2022

	Notes	2022	2021
CURRENT ASSETS			
Debtors	4	1,951	27,726
Cash at bank and in hand		80,866	66,474
Total Current Assets		82,817	94,200
LIABILITIES			
Creditors: Amounts falling due within one year	5	13,960	6,840
NET CURRENT ASSETS		68,857	87,360
TOTAL ASSETS LESS CURRENT LIABILITIES		68,857	87,360
TOTAL NET ASSETS		68,857	87,360
FUNDS			
Unrestricted funds			
General funds	6	68,857	87,360
		68,857	87,360

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, relating to small companies

The notes on pages 12 to 14 form part of these financial statements.

The financial statements were approved by the board of trustees and signed on its behalf by:



.....
 William Stephen John Hood, Trustee

1 Accounting Policies

Company information

Vitamin Angels UK is a company limited by guarantee, domiciled and incorporated in England and Wales. The registered office is No. 1 London Bridge, London, SE1 9BG.

a) Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Recognition of income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

e) Taxation

The charity is exempt from corporation tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

g) Financial Instruments

Basic Financial instruments are measured at amortised cost. The charitable company has no other financial instruments or basic financial instruments measured at fair value.

Cash and cash equivalents include cash held at banks and in hand.

h) Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In addition, the parent company has confirmed that financial support will be provided, if required. The directors have also considered the impact of the Coronavirus and measures taken in the UK. The charitable company has a satisfactory cash and reserves position and no unfunded expenditure commitments at the time of approval of these financial statements. Having made enquiries, the directors have concluded that there is a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of the audit report of these financial statements. The company therefore continues to adopt the going concern basis in preparing its financial statements.

2 Donations and legacies

	2022	2021
	Unrestricted funds	Unrestricted funds
	£	£
Donations	78,672	82,577
	<u>78,672</u>	<u>82,577</u>

3 Charitable activities

	2022	2021
	Unrestricted funds	Unrestricted funds
	£	£
Bank charges	52	122
Programmes consultancy fees	20,656	17,656
Feeding Program	53,500	20,000
Audit and accountancy fees	9,904	7,584
Other Charitable Grants	10,000	20,000
Legal and professional	2,762	7,200
Merchant fee's	301	434
	<u>97,175</u>	<u>72,996</u>

4 Debtors: Amounts falling due within one year

	2022	2021
	£	£
Trade debtors	1,951	27,726
	<u>1,951</u>	<u>27,726</u>

5 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,752	
Accruals & Deferred income	8,208	6,840
	<u>13,960</u>	<u>6,840</u>

6 Funds

	Balance b/fwd £	Income £	Expenditure £	Gains and losses £	Balance c/fwd £
Unrestricted Fund	87,360	78,672	(97,175)	-	68,857
	87,360	78,672	(97,175)	-	68,857

7 Analysis of net assets between funds

	Unrestricted Fund
Current assets	82,817
Current liabilities	<u>(13,960)</u>
	<u>68,857</u>

8 Related Party Transactions

The charitable company provided a donation of £10,000 to its parent Vitamin Angel Alliance Inc. for programmes to improve nutrition outcomes internationally (2021: £20,000).

The parent company provides administrative and IT support which is not recharged.

9 Ultimate Parent Undertaking

The ultimate controlling party is considered to be Vitamin Angel Alliance Inc, a non-profit organisation that is incorporated in the USA. The address of Vitamin Angel Alliance Inc, is 6500 Hollister Ave Suite 130 Goleta, CA 93117. Consolidated financial statements can be found on the website at <https://www.vitaminangels.org/financials-and-performance>.

10 Share capital

The Charity is a company limited by guarantee.

VITAMIN ANGELS UK

England & Wales - Charity number 1190247

Accounts

Vitamin Angels UK
Financial statements

For the year ended 31 December 2021

Company No. 11774286

Charity No. 1190247

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 4
Trustees' Responsibilities Statement	5
Independent Auditor's Report	6 - 9
Statement of Financial Activities	10
Balance sheet	11
Notes to the Financial Statements	12 - 14

Company information

Vitamin Angels UK is registered as a charity and is a company limited by guarantee governed by its Articles of Association

Directors/Trustees

The directors of the Charitable company (the Charity) are its trustees for the purposes of charitable law and, throughout this report, are collectively referred to as the trustees.

Mr William George Moss
Mr William Stephen John Hood
Mr David Patrick Lewis

Company Number

Company No. 11774286
Charity No. 1190247

Registered Office

No.1 London Bridge
London
England
SE1 9BG

Auditors

Moore Kingston Smith LLP
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Constitution and Governing Document

Vitamin Angels UK (the Charity) is registered as a charity and is a company limited by guarantee governed by its Articles of Association dated 17 January 2019. Vitamin Angels UK was registered as a charity on 3 July 2020.

Company No. 11774286

Charity No. 1190247

Members/Trustees

The Charity may appoint any person who is willing to act to be a Director by ordinary resolution of the Members. The trustees serving during the year and since the year end were as follows:

David Patrick Lewis QC
William George Moss
William Stephen John Hood

Registered and Principal Office:

No. 1 London Bridge
London SE1 9BG

Objects and activities

The objects for which the Charity are established are the relief of sickness and preservation of health by providing or assisting in the provision of nutrients and services for the benefit of mothers and children and to work to end malnutrition and its consequences among at-risk, hard-to-reach populations (e.g., defined generally as individuals lost to national health services), focusing on young children under five years of age, and women of reproductive age, including especially pregnant women and their unborn child and new mothers and to advance the education of the general public in all areas relating to healthcare for mothers and children.



Vitamin Angels UK was incorporated in 2019 with an initial focus on improving nutrition for preschool-aged children by introducing supplementary feeding programmes. We work in partnership with Vitamin Angels Alliance, Inc, a US-based global non-profit that has been helping fill the gaps for underserved women and children without access to healthcare and nutrition services for over 25 years.

Vitamin Angels UK is partnering with a national charity called the National Day Nurseries Association (NDNA) to reach more than 1000 children annually. The 12 participating nurseries serve children from low-income families who could benefit from increased access to better nutrition.

Nurseries receive weekly deliveries of self-selected fruits, vegetables, and protein-rich foods. The package is designed to contribute to a quality diet (as specified by

Voluntary Food and Drink Guidelines for Early Years Settings in England) by complementing existing nutrition services and reducing the prevalence of both inadequate nutrient intakes and of excessive nutrient intakes.

Important Impact

In Grimsby, United Kingdom, Central Daycare looks after about eighty children a day. Michelle, Nursery Manager, says the daycare is located in “one of the most disadvantaged wards within the UK. The area has a high percentage of unemployment.” Many parents who bring their child to the daycare are struggling to make ends meet. Central Daycare strives to provide healthy living and eating for every child who walks through their doors.

Through its partnership with Vitamin Angels UK, the daycare can provide more fresh and nutritious foods to supplement available snacks and meals. “Through the program with Vitamin Angels UK, we’ve now been able to offer healthy, nutritious meals at a cost that is acceptable to parents and free for parents that need them. Without this program we would have to charge a rate that would be well above the means that these parents could afford. Which could probably mean that these parents wouldn’t access this hot meal every day for their child. And for some of these children, I can honestly say, this is probably the only hot meal that they get in a day.”

Michelle shared that one in four children are at risk for food insecurity in the UK. “Nutrition is so important at this stage of life, as in any stage, but children learn the most in the first five years of life. What they learn in the first five years of life sets them up for the rest of their life. They learn all the words, they physically develop, so without good nutrition and health, this can have long-term impact later on in life.” Together with the dedication of workers at Central Daycare, Vitamin Angels UK is building the foundation for a healthy life for children in need in the United Kingdom.

Making an International Impact:

In 2021, Vitamin Angels UK made its first grant to support the health of children in nutritionally vulnerable communities worldwide. This grant provided approximately 100,000 children with vitamin A, Albendazole (i.e. anti-parasitic deworming tablets), or both interventions.

Receiving bi-annual doses of vitamin A in early childhood protects vision, immunity, and supports physical development. Adding Albendazole ensures optimal absorption of nutrients. Vitamin A deficiency is a leading cause of preventable childhood blindness, and a major contributor to illness and death. Vitamin A supplementation is a proven way to prevent childhood blindness and increase survival rates by 24%. Through its partnership with Vitamin Angels Global, Vitamin Angels UK works directly with local organizations and governments to increase access to these interventions in underserved communities around the world.

Financial Review

As Vitamin Angels UK was established in 2019, the focus for this first year, was on fundraising and establishing new partnerships with donors in the UK while serving children in the UK through its partnership with Vitamin Angels Alliance, Inc. The focus for 2020 and 2021 has been on growing the donor base and expanding its impact beyond the UK.

As of December 31, 2021, Vitamin Angels UK had assets totaling £94,199. Total income and expenses for the financial year ending December 31, 2021 were £82,577 and £72,996, respectively.

The trustees ensure that the Charity's day to day expenditure is properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end, the unrestricted funds balance was £87,360 which is more than sufficient to maintain the Charity's activities for 2022.

Future Plans

Our financial strategy is to continue to seek to grow our funding base both through developing our relationships with our existing funding bodies and to seek new funding sources primarily through relationships with corporate donors in the UK. With additional funding, we plan to:

- expand the existing programs with nurseries in the UK in an effort to improve the health of more children in the UK, and
- continue to fund programs internationally aimed at improving the health of women and children in vulnerable populations.

We have summarized above our financial performance for the year which we view positively whilst always striving to do more.

We share Vitamin Angels UK commitment “to create a healthier world for every mother, every child, everywhere”.

Signed on behalf of the Board of Trustees



.....
William Stephen John Hood, Trustee

June 27, 2022

.....
Date

Trustees' Responsibilities Statement

The trustees (who are also directors of Vitamin Angels UK for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting

Company law requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of its income and expenditure 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 judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether a Statement of Recommended Practice (SORP) applies and the methods and principles in the SORP have been observed, subject to any material departures which are 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 business.

The trustees are responsible for keeping proper accounting records that 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. 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.

None of the Trustees had any beneficial interest in any contract to which the charitable company was party during the year.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2021

We have audited the financial statements of Vitamin Angels UK ('the company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing a Strategic

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2021

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent Auditor's report to the Directors of Vitamin Angels UK
Year ended 31 December 2021

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Darren Jordan (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date
4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF

Vitamin Angels UK
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted Funds	2021 Total	2020 Total Unrestricted funds
INCOME AND ENDOWMENTS FROM:				
Donations	2	82,577	82,577	29,968
Investments	3	-	-	12
Total Income		<u>82,577</u>	<u>82,577</u>	<u>29,980</u>
EXPENDITURE ON:				
Charitable activities	4	72,996	72,996	17,110
Total Expenditure		<u>72,996</u>	<u>72,996</u>	<u>17,110</u>
Net Income/(Expenditure)		<u>9,581</u>	<u>9,581</u>	<u>12,870</u>
Other recognised gains/losses				
Gains/(losses) on foreign exchange		-	-	-
Net movement in funds for the year		<u>9,581</u>	<u>9,581</u>	<u>12,870</u>
Fund balances brought forward		77,779	77,779	64,909
Funds carried forward at 31 December		<u>87,360</u>	<u>87,360</u>	<u>77,779</u>

The notes on pages 12 to 14 form part of these financial statements.

Vitamin Angels UK
 Balance Sheet
 As at 31 December 2021

	Notes	2021	2020
CURRENT ASSETS			
Debtors	5	27,726	2,523
Cash at bank and in hand		66,474	85,642
Total Current Assets		94,200	88,165
LIABILITIES			
Creditors: Amounts falling due within one year	6	6,840	10,386
NET CURRENT ASSETS		87,360	77,779
TOTAL ASSETS LESS CURRENT LIABILITIES		87,360	77,779
TOTAL NET ASSETS		87,360	77,779
FUNDS			
Unrestricted funds			
General funds	7	87,360	77,779
		87,360	77,779

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, relating to small companies

The notes on pages 12 to 14 form part of these financial statements.

The financial statements were approved by the board of trustees and signed on its behalf by:



.....
 William Stephen John Hood, Trustee

1 Accounting Policies

Company information

Vitamin Angels UK is a company limited by guarantee, domiciled and incorporated in England and Wales. The registered office is No. 1 London Bridge, London, SE1 9BG.

a) Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Recognition of income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

e) Taxation

The charity is exempt from corporation tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

g) Financial Instruments

Basic Financial instruments are measured at amortised cost. The charitable company has no other financial instruments or basic financial instruments measured at fair value.

Cash and cash equivalents include cash held at banks and in hand.

Vitamin Angels UK
Notes to the financial statements
For the year ended 31 December 2021

h) Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In addition, the parent company has confirmed that financial support will be provided, if required. The directors have also considered the impact of the Coronavirus and measures taken in the UK. The charitable company has a satisfactory cash and reserves position and no unfunded expenditure commitments at the time of approval of these financial statements. Having made enquiries, the directors have concluded that there is a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of the audit report of these financial statements. The company therefore continues to adopt the going concern basis in preparing its financial statements.

2 Donations and legacies

	2021	2020
	Unrestricted funds	Unrestricted funds
	£	£
Donations	82,577	29,968
	<u>82,577</u>	<u>29,968</u>

3 Investment income

	2021	2020
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest	-	12
	<u>-</u>	<u>12</u>

4 Charitable activities

	2021	2020
	Unrestricted funds	Unrestricted funds
	£	£
Bank charges	122	68
Consultancy fees	17,656	3,042
Feeding Program	20,000	8,000
Audit and accountancy fees	7,584	6,000
Donation expense	20,000	-
Legal and professional	7,200	-
Merchant fee's	434	-
	<u>72,996</u>	<u>17,110</u>

5 Debtors: Amounts falling due within one year

	2021	2020
	£	£
Trade debtors	27,726	-
Amounts owed by parent undertaking	-	2,523
	<u>27,726</u>	<u>2,523</u>

6 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	3,042
Accruals & Deferred income	6,840	7,344
	<u>6,840</u>	<u>10,386</u>

7 Funds

	Balance b/fwd £	Income £	Expenditure £	Gains and losses £	Balance c/fwd £
Unrestricted Fund	77,779	82,577	(72,996)	-	87,360
	77,779	82,577	(72,996)	-	87,360

8 Analysis of net assets between funds

	Unrestricted Fund
Current assets	94,200
Current liabilities	(6,840)
	87,360

9 Related Party Transactions

The charitable company provided a donation for £20,000 to its parent Vitamin Angel Alliance Inc (2020: £0). At the year end £0 (2020: £2,523) was due from the parent company. The parent company also provides administrative and IT support which is not recharged.

10 Ultimate Parent Undertaking

The ultimate controlling party is considered to be Vitamin Angel Alliance Inc, a non-profit organisation that is incorporated in the USA. Consolidated financial statements can be found on the website at <https://www.vitaminangels.org/financials-and-performance>.

11 Share capital

The Charity is a company limited by guarantee.