

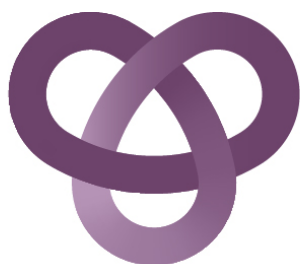


EATING MATTERS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



**NORWICH
CONSOLIDATED
CHARITIES**



EATING MATTERS

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 10
Independent examiner's report	11 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 25

EATING MATTERS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Helen Waters, Chair Rosemary Thomas (resigned 22 April 2024) Kathryn Griffiths Rosemary Varley Imogen Brown, Treasurer Marrya Ben-Gharbia Georgina Harrington (appointed 22 April 2024)
Charity registered number	1197442
Principal office	Chalk Hill Cottage 19 Rosary Road Norwich Norfolk NR1 1SZ
Chief executive officer	Yolande Russell
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW Lloyds Bank Plc 25 Gresham Street London EC2V 7HN

EATING MATTERS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of Eating Matters for the year 1 April 2024 to 31 March 2025.

Structure, governance and management

a. Constitution

The principal object of the charity is to provide specialist services for individuals with disordered eating / mild eating disorders. This includes one to one therapeutic counselling and psychoeducation for people age 11+, including their families / carers where appropriate.

The organisation was established in 1979 as Anorexia Family Aid. The name was changed to Eating Disorders Association (Norfolk) under a Trust Deed dated 28 June 1991 and was registered as a charity on 23 August 1991 (charity number 1003974). The charity's name was formally registered as "Eating Matters" with the Charity Commission on 24 March 2017. The charity structure changed from a Trust to a Charitable Incorporated Organisation (CIO) on 11 January 2022 with the new registration number 1197442. The charity name and the objects of the charity remain the same.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and coopted under the terms of the governing document.

The Charities constitution stipulates that Eating Matters have a Trustee board of up to 10 members, with a minimum of 4. The Board meets regularly and is responsible for the strategic direction and policy of the charity.

The skills represented by our existing Board of Trustees include retired NHS Contracts Manager including commissioning of eating disorder services; retired NHS Commissioner dealing with associated service developments and performance management; former NHS regional chair, Appointments Commissioner and chair of the General Social Care Council; an Accountant; a Doctor; and a Lawyer. Some members of the Board have lived experience of eating disorders. Our Trustees are DBS checked every 3 years and have Enhanced Disclosure.

The Trustees recognise that to enhance the work of the charity, it is essential that the Board of Trustees is diverse both in terms of personal background and skill mix. The Board membership is actively reviewed to promote diversity and widen the range of skills amongst its members. Trustees are required to sign a Code of Conduct and declare any conflict of interest. The appointment and position of Trustees is reviewed every three years.

c. Organisational structure and decision-making policies

The Trustees meet at least 6 times per year and attend additional meetings as and when required. There is regular contact between Trustees and the senior management team to whom routine operational and financial decisions are delegated.

During 2024/25, Trustees have continued to meet regularly either in person or via Zoom.

The Trustees and senior management usually organise "Away Days" or an AGM at least annually to maintain contact with the operational staff and stakeholders and to involve them in information gathering and decision making to support Eating Matters strategic plan.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Prior to appointment to the board, potential new Trustees are invited to spend time with the CEO to understand how the organisation operates and to familiarise themselves with the functions of the charity.

Additionally, new Trustees are invited to attend meetings with the CEO covering:

- the obligations of a charity Trustee
- the main documents which set out the operational framework for the charity including the Trust deed
- resourcing and the current financial position as set out in the latest published accounts
- future plans and objectives

Information is provided, drawing from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee", together with other relevant publications and is distributed to new Trustees together with a copy of the governing document.

Training and literature can be provided by Voluntary Norfolk or NCVO if required which includes:

- understanding the role of a Trustee
- preparing for the role of a Trustee
- challenges and barriers to being an effective Trustee
- questioning skills
- chairing skills

e. Risk management

The Trustees review incidents and complaints at every meeting and compliments every three months.

The CEO and Trustees conduct ongoing reviews of the major risks to which the charity may be exposed. The risk register and RAG rating is reviewed quarterly.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre, together with the continuing implementation of the ethical framework for good practice in counselling and psychotherapy, as advocated by the British Association for Counselling and Psychotherapy, to ensure a consistent quality of delivery for all operational aspects of the charity.

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity and are reflective of practice in partnership organisations including the NHS.

Eating Matters continues to build on its strategy for developing funding streams and community fund raising to prevent complete reliance on statutory funding that could pose a serious risk to the charity.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

a. Policies and objectives

Eating Matters provides counselling for people suffering with disordered eating / mild eating disorders, with an emphasis on early intervention. With the service user at the heart of our provision, our team of specialist therapists and counsellors offers a range of psychological approaches to support each individual on their journey towards recovery.

Eating Matters objects and principal activities, in Norfolk generally and Norwich in particular, are to:

- provide - in a safe environment - professional, confidential help for people suffering from an eating disorder/disordered eating, (to include their family/carers where appropriate), including, but not limited to, Anorexia Nervosa, Bulimia Nervosa, Binge Eating Disorder, Other Specified Feeding or Eating Disorders and emotional over-eating.
- empower users of the service to aid their own recovery by offering realistic choices, psychoeducation and ongoing support through counselling and goal setting to those suffering with eating disorders.
- provide support with the aim of avoiding relapse for people suffering from long-term chronic eating disorders.
- raise awareness, inform and educate people and organisations, including in the educational sector, about the effects of eating disorders.

Eating Matters distinctive feature is working together as a team supporting our clients on their recovery journey and supporting each other to provide our best possible service.

Eating Matters regards all identifiable personal information relating to individuals as confidential and will implement and maintain policies to ensure compliance with the General Data Protection Regulation, Human Rights Act and confidentiality. Eating Matters will implement controls for the appropriate sharing of client information with other agencies, particularly in relation to the safeguarding of vulnerable adults and children. The organisation adheres to all policies and quality standards required for NHS working including safeguarding of vulnerable adults and children.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

b. Strategies for achieving objectives

Our strategic aims have been identified by the Board of Trustees and senior staff members following an "Away Day" held on 12 October 2023 with Trustees, staff and students in attendance. This provided an opportunity to come together to celebrate our achievements, to understand the internal and external operating environments and harness ideas to help set out the strategic aims for the next 5 years.

Our Strategic aims are made up of 5 key themes:

- A sustainable organisation
- A service that is accessible to all
- Hiring for culture add
- Improving client outcome measures and reporting
- Raising awareness

Strategies employed to assist the charity to meet our objectives include providing a range of services that are reflective of relevant quality standards and which address the potential problems related to eating disorders and the ongoing issues emanating from them. The primary focus is to address eating disorders to alleviate long term medical, social and financial dependencies. Eating Matters works closely with NHS Community Eating Disorder Services and GP practices in the county to ensure service user safety and improvement to services.

In addition to our premises in Norwich, we have counsellors based in North Norfolk, West Norfolk and South Norfolk. This supports the growing demand for our service and reaches those in more rural parts of the county.

Our top priorities this coming year are to secure adequate funding to meet the demand in the county; remain accessible to all in need; embrace new perspectives to improve the organisation; and develop succession planning for future protection.

c. Main activities undertaken to further the charity's purposes for the public benefit

The main activities undertaken to further the charity's purposes for public benefit are set out below.

The Trustees have paid due regard to Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

Achievements and performance

a. Review of activities

Historically Eating Matters has been and remains the single affordable counselling service for people with mild disordered eating in Norfolk and Waveney. We offer 1:1 counselling for individuals age 11+ with disordered eating who do not meet the criteria for support from NHS Community Eating Disorder Services. Most of our work is in person at our premises in Norwich, with an online/telephone service available as an option. We also have counsellors working out of satellite locations around the county; ensuring services are more readily accessible to those unable to travel into Norwich.

During the financial year we have worked closely with specialist services including GP's, Community Eating Disorder Services in Norfolk and Waveney and Mental Health services to ensure clients are accessing the correct service to aid their recovery and keep them safe. We take a holistic, person-centred approach and can support with co morbidity issues including, anxiety, depression, trauma, gender dysphoria, self-harm and suicidal ideation.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Eating disorders can affect people of any age, race, gender or sexual orientation and are often diagnosed in teenage years or early adulthood. Transgender, non-binary, and gender diverse youth report higher rates of eating disorder symptoms than cisgender youth. Research also suggests autistic people and those with attention deficit hyperactivity disorder (ADHD) are at a high risk of developing an eating disorder; both of which are reflected in the referrals to our service.

We continue to work out of our main premises which is central to Norwich and includes counselling and office space. Our centre is open six days a week including Saturday mornings and some early evenings allowing us to offer some after school / work appointments. We also have counsellors working out of private practice rooms in King's Lynn, Watton, Hethersett, and Holt. Counselling sessions are usually held on a weekly basis and last for an hour. On average we offer between 12 and 20 counselling sessions with the same counsellor so relationships can develop leading to better outcomes. The ending of counselling is mutually agreed between the individual and their counsellor as a planned ending is important for recovery. Most of our client meetings are face to face; we continue to offer a hybrid service which includes the offer of online and telephone counselling for those who express this as a preference or for those who maybe geographically challenged. 823 individuals were referred to our service during the financial year, either by health professionals or self-referrals, a 7% increase from the previous year. Our counsellors assessed 591 people for service and held a total of 7,139 1:1 counselling sessions. The number of adults supported by Eating Matters this year was the highest on record.

We have a team of 28 high calibre sessional Counsellors who bring experience, lived experience, expertise and enthusiasm to the organisation as well as a range of modalities. The counsellors are supported by a team of 4 dedicated office staff all of which are committed to helping individual clients better understand their disordered eating behaviours and begin their journey to recovery.

Over recent years Eating Matters has developed it's training and mentoring programme to support student counsellors with a placement. We are recognised as a placement provider with counselling colleges and institutions both locally in Norfolk and Suffolk as well as in Essex and in London. Eating Matters strives to offer an excellent opportunity for students, passing on expert knowledge in the field of eating disorders with the potential for growing our team and retaining qualified staff.

Eating Matters has been approached by both local and national organisations working with children and young people to provide training. Professionals have told us they are coming across more young people who are presenting with disordered eating alongside other mental health comorbidities. We have been able to provide tailored training to help spot the signs of emerging eating problems, how to listen & support the young person and how to help them access help.

We have been fortunate in securing funding for a dietitian's clinic to be held twice a month for clients on our waiting list or in service (where appropriate). The funding means this service is available to all, not just those who can afford private referral. The dietitian's input has been welcomed by both our clients and counsellors, supporting with both psychoeducation and recovery.

In September 2024 Eating Matters partnered with Norfolk and Waveney NHS to provide a facilitated parent / carer peer support group. The groups run monthly online and are open to any parent or carer in the Norfolk and Waveney area. The meetings are carer directed and professionally supported offering a confidential space to enable discussion and raise queries.

Our service continues to be acknowledged and supported by Norfolk and Waveney Integrated Care Board (ICB): Eating Matters has been successful in securing contracts with Norfolk and Waveney ICB for the provision of non-statutory eating disorder services for both adults & children following contracts going to tender in 2023. The contracted funding supports adults and children referred to us by Norfolk and Waveney GP's and Community Eating Disorder Services which is approximately 41% of our total referrals. Funding for the adult contract is secure until April 2028 and for the children's contract is secure until September 2025.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Fundraisers and donors have raised £8,899 through justgiving sponsored events and one-off payments. This funding together with funding from legacies, Charitable Trusts, individuals, and charitable activities has allowed Eating Matters to continue to maintain its service.

Eating Matters is a member of the Sir Norman Lamb Coalition for young people; with other VCSE mental health services in the county we are working together to develop better access to services.

We are working with Commissioners and eating disorder stakeholders in Norfolk & Waveney to improve services for people with eating disorders and disordered eating in the county including transitioning between services.

Future strategy for Eating Matters includes:

- Improving the medium and long-term sustainability of Eating Matters as an organisation.
- Providing a safe and welcoming environment, giving support, psychoeducation and information to all individuals throughout Norfolk and Waveney who need our service.
- Developing a hiring strategy that focuses on finding people with differing experiences and thinking styles to make our team more effective and diverse which will lead to increased innovation, better problem-solving, and a more flexible and resilient team.
- Raising awareness of the experiences and needs of our service users within the community and the wider public, working towards positive change.

Eating Matters continues to receive a very low level of complaints with only 5 received and recorded in YE March 24. Eating Matters views complaints as an opportunity to learn and improve for the future, as well as a chance to make amends for the person or organisation that has made the complaint.

b. Future Developments

The Trustees and staff remain committed to meeting the growing demand of people with disordered eating in Norfolk. People with eating disorders and disordered eating have better recovery rates and a reduced risk of relapse when they receive early intervention in eating disorder services.

Eating Matters will continue to preserve autonomy while developing services with partners to provide timely and appropriate support for people in the community. We will continue to adapt to meet the challenges of a growing service through redesign of services and / or delivery, increasing capacity where possible and joint working with other eating disorder and mental health services. The Trustees and management team are committed to working towards developing income to meet the charity objectives and strategic plan with early intervention being at the forefront of our service.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

a. Going concern

Following appropriate enquiries and analysis, the Trustees have positive expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

For this reason, they continue to adopt the going concern basis in preparing the financial statements.

We have guaranteed funding from statutory services to help support NHS referrals for the next financial period and following a successful year of fund raising we have an unrestricted fund balance of £242,260 which will help to fund self-referrals.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees have assessed the financial status of the charity and determined that a designated reserve of £150,000 will be provided for. This sum is held in the event of the charity dissolution to address all outstanding liabilities of the charity, including staff salaries, and concluding counselling sessions or sourcing alternative support for clients from other providers in Norfolk.

General funds of £87,559, being unrestricted funds less those that are designated or invested in fixed assets, represent the free reserves of the charity. The Trustees consider that this level of free reserves is suitable for the current situation whereby, as noted overleaf, NHS funding is not secure.

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

c. Principal funding

Eating Matters is extremely grateful to its supporters, several of which support us on a regular basis. The Trustees would like to thank the Trusts, individuals and service users who have made donations to the charity or completed a sponsored event, and include the following:

The C L Hill Trust
The Lord Cozens Hardy Trust
Wroxham Rotary Club
The Ellerdale Trust
The Leigh Trust
R. C. Snelling Charitable Trust
Nicol Young Foundation Trust
The HDH Wills Charitable Trust
The Barratt Family Charitable Trust
The Laura Elizabeth Stuart Memorial Trust
Anne French Memorial Trust
John Risebrow Charitable Trust
Preachers Charitable Trust
David Riddell Memorial CIO
Alan Boswell Group Charitable Trust
Norwich Consolidated Charities
The D.C. Moncrieff Charitable Trust
Kip and Alison Bertram Charitable Trust
SMB Charitable Trust
Norfolk Community Foundation – Love Norfolk Fund 2024 (with support from Broadland Meridian)
Paul Bassham Charitable Trust
Mr & Mrs P Rackham Charitable Trust
National Lottery Community Fund
The Pinching Family Charitable Trust
The Sir Jules Thorn Charitable Trust
Geoffrey Watling Charitable Trust
The Sir Robert Gooch Charitable Trust
Norfolk and Norwich Cocktail Week
There She Rows Ltd
UEA Burlesque Society and Snapdragon Cabaret
UEA Gymnastics

EATING MATTERS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Imogen Brown
Treasurer

Date: 20 June 2025

EATING MATTERS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Eating Matters ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

EATING MATTERS

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 1 July 2025

Alice Lynch BSc FCA DChA

MA Partners LLP

Chartered Accountants

7 The Close

Norwich

Norfolk

NR1 4DJ

EATING MATTERS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	61,194	80,857	142,051	122,395
Charitable activities	3	281	246,483	246,764	200,019
Investments	4	4,126	-	4,126	3,602
Total income		65,601	327,340	392,941	326,016
Expenditure on:					
Raising funds		-	11,914	11,914	11,176
Charitable activities	5	55,172	353,911	409,083	373,017
Total expenditure		55,172	365,825	420,997	384,193
Net movement in funds		10,429	(38,485)	(28,056)	(58,177)
Reconciliation of funds:					
Total funds brought forward		231,831	45,985	277,816	335,993
Net movement in funds		10,429	(38,485)	(28,056)	(58,177)
Total funds carried forward		242,260	7,500	249,760	277,816

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 25 form part of these financial statements.

EATING MATTERS

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	4,701	6,987
		<u>4,701</u>	<u>6,987</u>
Current assets			
Debtors	11	17,124	27,155
Cash at bank and in hand		232,411	247,842
		<u>249,535</u>	<u>274,997</u>
Creditors: amounts falling due within one year	12	(4,476)	(4,168)
Net current assets		<u>245,059</u>	<u>270,829</u>
Total assets less current liabilities		<u>249,760</u>	<u>277,816</u>
Total net assets		<u><u>249,760</u></u>	<u><u>277,816</u></u>
Charity funds			
Restricted funds	13	7,500	45,985
Unrestricted funds	13	242,260	231,831
Total funds		<u><u>249,760</u></u>	<u><u>277,816</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Imogen Brown
Treasurer

Date: 20 June 2025

The notes on pages 15 to 25 form part of these financial statements.

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Eating Matters meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

1.2 Going concern

Following appropriate enquiries and analysis, the Trustees have positive expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% reducing balance
Computer equipment	-	25% reducing balance

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations from trusts, individuals and clients	61,194	80,857	142,051	122,395
<i>Total 2024</i>	44,905	77,490	122,395	

3. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
NHS income	-	246,483	246,483	198,831
Training income	281	-	281	1,188
Total 2025	281	246,483	246,764	200,019
<i>Total 2024</i>	1,188	198,831	200,019	

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest	4,126	4,126	3,602
	<u>4,126</u>	<u>4,126</u>	<u>3,602</u>
<i>Total 2024</i>	<u>3,602</u>	<u>3,602</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	55,172	353,911	409,083	373,017
	<u>55,172</u>	<u>353,911</u>	<u>409,083</u>	<u>373,017</u>
<i>Total 2024</i>	<u>92,231</u>	<u>280,786</u>	<u>373,017</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	282,629	126,454	409,083	373,018
	<u>282,629</u>	<u>126,454</u>	<u>409,083</u>	<u>373,018</u>
<i>Total 2024</i>	<u>258,582</u>	<u>114,436</u>	<u>373,018</u>	

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	58,852	52,417
Counsellors	212,563	195,161
Staff training	2,501	4,010
Supervision	5,228	4,270
Volunteer expenses	3,485	2,724
	282,629	258,582

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	41,051	38,941
Depreciation	3,463	3,168
Premises costs	17,843	15,411
Professional fees	5,402	5,223
General office costs	9,496	8,589
Insurance	1,974	1,723
Rent and room hire	32,024	27,698
Sundry expenses	2,116	1,048
Travel	338	858
Governance costs	12,747	11,777
	126,454	114,436

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,100</u>	<u>1,710</u>

8. Staff costs

	2025 £	2024 £
Wages and salaries	103,819	95,773
Social security costs	4,054	3,196
Contribution to defined contribution pension schemes	2,292	2,124
	<u>110,165</u>	<u>101,093</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Management and administration	<u>5</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

The employee benefits received by the charity's key management during the year, including employer's national insurance contributions and employer's pension contributions, amounted to £51,315 (2024 - £48,678).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses for training totalling £100 were reimbursed directly to 4 Trustees (2024 - £NIL).

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	7,408	5,663	13,071
Additions	1,177	-	1,177
At 31 March 2025	8,585	5,663	14,248
Depreciation			
At 1 April 2024	3,408	2,676	6,084
Charge for the year	2,029	1,434	3,463
At 31 March 2025	5,437	4,110	9,547
Net book value			
At 31 March 2025	3,148	1,553	4,701
At 31 March 2024	4,000	2,987	6,987

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	-	7,058
Other debtors	9,200	9,200
Prepayments and accrued income	7,924	10,897
	<u>17,124</u>	<u>27,155</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	182	2,046
Accruals and deferred income	4,294	2,122
	<u>4,476</u>	<u>4,168</u>

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Contingency fund	150,000	-	-	150,000
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General funds	81,831	65,601	(55,172)	92,260
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	231,831	65,601	(55,172)	242,260
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Services to Adults - NHS	-	153,564	(153,564)	-
Services to Young People	43,160	170,669	(207,829)	6,000
Dietitian services	1,500	2,000	(2,000)	1,500
Face to face counselling in South Norfolk	1,325	1,107	(2,432)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	45,985	327,340	(365,825)	7,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	277,816	392,941	(420,997)	249,760
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Designated funds				
Contingency fund	150,000	-	-	150,000
General funds				
General funds	124,367	49,695	(92,231)	81,831
Total Unrestricted funds	274,367	49,695	(92,231)	231,831
Restricted funds				
Services to Adults - NHS	28,667	154,648	(183,315)	-
Services to Young People	24,459	112,673	(93,972)	43,160
Dietitian services	3,500	1,500	(3,500)	1,500
Face to face counselling in South Norfolk	5,000	7,500	(11,175)	1,325
	61,626	276,321	(291,962)	45,985
Total of funds	335,993	326,016	(384,193)	277,816

EATING MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	4,701	-	4,701
Current assets	237,559	11,976	249,535
Creditors due within one year	-	(4,476)	(4,476)
Total	242,260	7,500	249,760

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	6,987	-	6,987
Current assets	224,844	50,153	274,997
Creditors due within one year	-	(4,168)	(4,168)
Total	231,831	45,985	277,816

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,292 (2024 - £2,124). Contributions of £440 (2024 - £412) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

Eating Matters has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and Eating Matters at 31 March 2025.