

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 21 NOVEMBER 2023 TO 31 OCTOBER 2024**  
**FOR**  
**The Feeding Trust**

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

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**for the Period 21 November 2023 to 31 October 2024**

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**REPORT OF THE TRUSTEES**

**for the Period 21 November 2023 to 31 October 2024**

The trustees present their report with the financial statements of the charity for the period 21 November 2023 to 31 October 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

We help children and young people with Paediatric Feeding Disorders (PFD) to develop a lifelong, healthy relationship with food. We aim to: Reduce the barriers to accessing evidence based treatment, empower families and the wider community through advocacy, support and advice, and raise awareness of PFD through research, education and training.

**Significant activities**

The Feeding Trust's objectives are outlined in its Theory of Change, which encompasses four key pillars:

1. The Feeding Clinic: Providing specialised support and services to families.
2. Education & Training: Delivering training for parent, educational staff and health professionals.
3. Research: Conducting research to enhance understanding and improve practices in the field.
4. Advocacy and Awareness Raising: Promoting the charity's mission and advocating for systemic changes.

More information about these activities is available on our website: [www.feedingtrust.org](http://www.feedingtrust.org).

**Public benefit**

**Achievements and Performance**

In the past year, The Feeding Trust has successfully delivered significant public benefits through its programs and initiatives. Key achievements include:

- \* Clinical Services: Supported 70 families through The Feeding Clinic.
- \* Education & Training:
  - Teachers and educational staff in schools.
  - Delivered training to 80 health professionals.
- \* Webinars: Conducted online sessions for 80 parents and professionals.
- \* Parent Advice Groups: Facilitated support groups for 60 parents.
- \* Advocacy and Awareness: Presented three short talks at conferences, reaching large audiences.

These activities demonstrate our commitment to improving lives and fostering a greater understanding of feeding challenges. Our work aligns with the Charity Commission's guidance on providing public benefit.

**Social Impact - Client Quotes**

"The Feeding Trust offer an amazing service. Other areas NEED organisations like them. My area has no treatment for feeding difficulties - there's been no help from my GP or any other local service."

"When I mention my son has PFD, I am met with blank stares and confusion. I believe that health and educational professionals would hugely benefit from training and awareness which would in then turn massively help people with a PFD. Many times I've had to explain to health professionals what PFD is in order for them to begin to understand my son's difficulties, but if the knowledge and understanding were already there it would take a huge strain off an already stressful situation."

**Case Study**

"Godzilla is dead and buried. I'm not frightened of food anymore, but my body needs to get used to things."

Cameron was referred to our charity aged 10. He had a complex medical and social history, diagnosed with ADHD (medicated), Autism, developmental delay & trauma associated with being taken into care aged 2 1/2. He was under weight and only ate smooth baby foods (jars and custard pots). Cameron was in a mainstream school and was desperate to learn how to eat the same foods as his friends before starting secondary school. He had significant feeding difficulties, and his oral motor and self-help skills were extremely delayed - he had never eaten anything other than baby food from a jar. Previous attempts to eat this food resulted in an extreme 'fight or flight' reaction. He likened this to a monster, 'Godzilla'. He couldn't go to birthday parties or on school trips because of his difficulties with eating and food. Over a period of 18 months, Cameron attended 10 intensive therapy sessions at our feeding clinic. We worked directly with him, his family and school staff to develop the skills he needed to learn to eat. By the end of therapy, Cameron had:

- 1) Learnt to eat freshly prepared, age-appropriate versions of jar foods eg pasta bakes, risotto, casserole.
- 2) Learnt a 'scientific strategy' for exploring new foods, that stopped the 'fight or flight' reaction.
- 3) Was self feeding using age-appropriate cutlery.
- 4) Had learnt to help prepare and cook food.
- 5) Could eat out in restaurants, at school and go on school trips.
- 6) Gained weight and growth was within typical parameters.

Cameron's parents have given full consent to use this case study here

**FINANCIAL REVIEW**

**Financial position**

The Feeding Trust ensures robust financial oversight through the preparation and review of quarterly management accounts. These accounts are prepared by a qualified accountant, reviewed by the Treasurer, and shared with the Board at quarterly meetings. This process ensures transparency and accountability

## **The Feeding Trust**

### **REPORT OF THE TRUSTEES**

**for the Period 21 November 2023 to 31 October 2024**

## **FINANCIAL REVIEW**

### **Reserves policy**

The charity maintains reserves equivalent to three months of operating costs, amounting to £30,000. This policy ensures that the charity can continue its work in the event of unexpected financial challenges.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Charity constitution**

The Feeding Trust is a Charitable Incorporated Organisation (CIO). A CIO is a legal structure specifically designed for charities in the UK, combining the benefits of incorporation (such as limited liability for trustees) with the simplicity of being regulated solely by the Charity Commission. This structure provides a clear framework for governance, management, and accountability.

### **Recruitment and appointment of new trustees**

The Feeding Trust recruits trustees through an open and transparent process to ensure diversity and the inclusion of individuals with the necessary skills and experience. Potential trustees are identified through community networks, professional networks, and advertisements. Candidates are interviewed, and their suitability is assessed based on the charity's needs.

### **Organisational structure**

The Feeding Trust is governed by its Board of Trustees, who are responsible for providing strategic oversight and ensuring compliance with legal and regulatory requirements. The charity uses the Charities Excellence Framework to monitor and improve its operations. Key areas reviewed include:

- \* Impact, income, resilience, and sustainability
- \* Funding
- \* Legal and compliance
- \* Safeguarding
- \* Strategy
- \* People management
- \* Operational efficiency
- \* Risk management
- \* Communications
- \* Leadership, integrity, diversity, and accountability

The Board has appointed Natalie Raven Morris as the Chief Executive Officer (CEO). The CEO's responsibilities include:

- \* Overseeing day-to-day operations and implementing the charity's strategic goals.
- \* Managing the charity's staff, resources, and finances.
- \* Acting as the main point of contact for stakeholders, including donors, beneficiaries, and regulatory bodies.
- \* Developing and executing fundraising strategies.
- \* Ensuring compliance with policies and legal requirements.
- \* Supporting the Board with relevant reports and data to aid decision-making.

### **Related parties**

During the year Hannah Daws, a trustee, was paid as an associate nutritionist for a period of 8 months. This was considered "essential" for the Charity due to short term maternity cover and issues with recruiting staff

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1205834

### **Principal address**

17 The Square  
Alvechurch  
Birmingham  
B48 7LA

### **Trustees**

H Daw (appointed 21.11.23)  
Dr R Horniblow (appointed 21.11.23)  
Dr H Grindulis (appointed 21.11.23)  
H Wetherell (appointed 21.11.23)

**The Feeding Trust**

**REPORT OF THE TRUSTEES**  
**for the Period 21 November 2023 to 31 October 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Mark B Blackwell ACMA  
MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

Feb 13, 2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

*H Daw*

H Daw (Feb 13, 2025 14:31 GMT).....  
H Daw - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE FEEDING TRUST**

**Independent examiner's report to the trustees of The Feeding Trust**

I report to the charity trustees on my examination of the accounts of The Feeding Trust (the Trust) for the period 21 November 2023 to 31 October 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Mark B Blackwell ACMA  
The Chartered Institute of Management Accountants

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

Date: .....

**The Feeding Trust**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 21 November 2023 to 31 October 2024**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		2,266
<b>Charitable activities</b>		
Charitable Objectives		144,967
Other trading activities	2	6,695
<b>Total</b>		<u>153,928</u>
<b>EXPENDITURE ON</b>		
Raising funds		9,798
<b>Charitable activities</b>		
Charitable Objectives		153,163
<b>Total</b>		<u>162,961</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,033)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		(40,784)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(49,817)</u></u>

**The Feeding Trust**

**STATEMENT OF FINANCIAL POSITION**  
**31 October 2024**

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Debtors	5	5,045
Cash at bank		<u>38,566</u>
		43,611
<b>CREDITORS</b>		
Amounts falling due within one year	6	(93,428)
		<u>          </u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(49,817)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(49,817)
		<u>          </u>
<b>NET ASSETS</b>		<u>(49,817)</u>
		<u>          </u>
<b>FUNDS</b>	8	
Unrestricted funds		<u>(49,817)</u>
<b>TOTAL FUNDS</b>		<u>(49,817)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Feb 13, 2025 and were signed on its behalf by:

H Daw  
H Daw - Trustee

H Grindulis  
H Grindulis - Trustee



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Period 21 November 2023 to 31 October 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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.

**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.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

Training & Other Income	£ 6,695
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**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 October 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 October 2024.

**4. STAFF COSTS**

The average monthly number of employees during the period was as follows:

Medical Advisors	6
Administration	1
	<hr/>
	7
	<hr/>

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 21 November 2023 to 31 October 2024**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	1,540
Other debtors	583
Prepayments	2,922
	<u>5,045</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other loans (see note 7)	9,624
Trade creditors	2,485
Deferred Income	80,289
Accrued expenses	1,030
	<u>93,428</u>

**7. LOANS**

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Other loans	<u>9,624</u>

**8. MOVEMENT IN FUNDS**

	At 21.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	(40,784)	(9,033)	(49,817)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(40,784)</u>	<u>(9,033)</u>	<u>(49,817)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,928	(162,961)	(9,033)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>153,928</u>	<u>(162,961)</u>	<u>(9,033)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 October 2024.

**The Feeding Trust****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 21 November 2023 to 31 October 2024**

£

**INCOME AND ENDOWMENTS****Donations and legacies**

Donations	2,266
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**Other trading activities**

Training & Other Income	6,695
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**Charitable activities**

Grants	50,400
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Commissioned Income	58,352
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Private Income	36,215
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	144,967
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<b>Total incoming resources</b>	<b>153,928</b>
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**EXPENDITURE****Raising donations and legacies**

Fundraising Costs	4,920
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Website, Promotion & Marketing	4,878
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	9,798
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**Charitable activities**

Wages	109,916
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Pensions	1,596
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Rates and water	367
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Insurance	394
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Light and heat	3,553
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Telephone	1,006
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Office Supplies	1,535
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Sundries	215
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Rent	10,200
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Computer and related costs	1,308
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Cleaning Costs	792
----------------	-----

Administration Support	5,497
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Repairs & Renewals	484
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Accountancy Fees (non IE)	3,202
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Professional Subcontractors	6,158
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Therapy Equipment	895
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Staff Training	355
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Subscriptions	2,319
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Legal Expenses	431
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Bad Debts	740
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Travel	1,150
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	152,113
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**Support costs****Finance**

Bank charges	330
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**Governance costs**

Independent Examination	720
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Total resources expended	162,961
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<b>Net expenditure</b>	<b>(9,033)</b>
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# FT002-Charities report - Final - 25-02-03 (3)

Final Audit Report

2025-02-13

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