

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025
FOR
The Feeding Trust

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

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for the Year Ended 31 October 2025

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REPORT OF THE TRUSTEES
for the Year Ended 31 October 2025

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. 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

The charity's objects are for the public benefit:

- a) the relief of sickness and preservation of health; and
- b) the relief of need;

of children and young people in the United Kingdom who experience significant feeding difficulties due to mental or physical illness, disability, learning disability or learning difficulties, and their families and carers.

During the year, the charity continued to deliver specialist support for children and young people with complex feeding difficulties, while also beginning a strategic transition to broaden its impact. This transition reflects a growing recognition that feeding development is fundamental to children's health, development and social inclusion, and that earlier, more accessible support is needed across health, education and community settings.

Significant activities

The charity's work continues to be delivered across four key areas:

1. Clinical Services (Feeding Clinic) - Providing specialist multidisciplinary assessment and intervention for children with significant feeding difficulties.
2. Education & Training - Delivering training to parents, schools and health professionals, including the development of the Eating as Learning (EaL) Framework.
3. Research - Contributing to the national evidence base through partnerships with academic institutions.
4. Advocacy and Awareness - Raising awareness of feeding difficulties and supporting families to access appropriate services.

Alongside these activities, the Trustees have approved a strategic shift towards a new operating model. The charity is transitioning from a primarily clinic-based service to a Foundation for Feeding Education & Development, focused on building national understanding, workforce capability and early support.

Public benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance.

The charity provides public benefit by:

- " Supporting children with feeding difficulties to improve nutrition, health and participation
- " Reducing family stress and isolation
- " Enabling access to NHS, education and social care services
- " Increasing professional understanding and early identification

This work directly contributes to the relief of sickness, preservation of health and reduction of need for children and families.

Chair's Statement

This year has been one of both reflection and progress for The Feeding Trust. As a parent of a child who experienced significant feeding challenges, I know first-hand how complex and isolating this journey can be. Feeding difficulties are often misunderstood, leaving families without the support they need and children unable to fully participate in everyday life. For many, the challenge is not simply about food, but about development, health and social inclusion.

Over the past year, the charity has continued to deliver high-quality support to children and families through its clinical and educational work. The outcomes achieved - improvements in feeding skills, nutrition and family wellbeing, are a testament to the dedication of our team and the effectiveness of our approach.

At the same time, Trustees have taken the opportunity to reflect on how we can create greater impact. We have seen that while specialist services are essential, they reach only a small proportion of those who need support. Many children, particularly those with special educational needs and disabilities, are not recognised early and do not receive help until difficulties become more severe. In response, we are beginning a transition towards a new model as the Foundation for Feeding Education & Development. This will enable us to focus on early recognition, education, and system-wide change, so that more children can be supported before challenges escalate.

We remain firmly committed to our charitable purpose: improving the health and wellbeing of children with feeding difficulties and supporting their families. This next phase represents an important step in extending that impact.

On behalf of the Board, I would like to thank our staff, partners, funders and, most importantly, the families who place their trust in us.

The Feeding Trust

REPORT OF THE TRUSTEES **for the Year Ended 31 October 2025**

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance

During the year, the charity delivered strong outcomes across clinical services, education and wider system engagement.

Clinical Outcomes

The Feeding Clinic supported a cohort of children with complex feeding needs, achieving:

- " 100% of children demonstrating measurable improvement in feeding skills and development.
- " 100% of children improving nutritional intake, including significant increases across all food groups, including fruits, vegetables and proteins.
- " Early intervention contributing to reduced risk of malnutrition and associated health complications

Family Wellbeing

- " 95% of parents reported reduced stress and isolation
- " 95% reported increased confidence at mealtimes

Access to Wider Support

- " 38% of families used charity assessment reports to support access to NHS or local authority funded services
- The charity continues to play a critical role in enabling families to navigate complex systems and secure appropriate support.

Education, Training and Community Reach

- " 900 education professionals trained
 - " 100 health professionals trained
 - " 600 parents supported through training, webinars and advice
- This represents a significant increase in community-level impact and early identification.

Research and Knowledge Sharing

- " Ongoing research collaboration with the University of Birmingham and University College London
 - " Research article published in a peer-reviewed journal (JPGN)
 - " Leading a national Communities of Practice
- This work supports the development of an evidence base for feeding difficulties in the UK.

Sustainability and Growth

The charity successfully diversified its income through grants and partnerships, securing funding from:

- " The National Lottery
- " Birmingham Food Legends and Five Ways to Wellbeing
- " Tesco Stronger Starts
- " Garfield Weston Foundation
- " Baily Thomas Trust
- " Brian Murtagh Charitable Trust
- " Hospital Saturday Fund
- " The Headley Foundation

Strategic Development

During the year, Trustees undertook a review of the charity's long-term impact and sustainability. This identified a significant unmet need:

Feeding development is a fundamental part of early childhood, yet it remains poorly understood and inconsistently supported across health, education and community systems. Current provision is largely reactive, with services often accessed only once difficulties have become severe. As a result, many children, particularly those with special educational needs and disabilities (SEND), are unable to access or benefit from mainstream food, education and social opportunities.

These challenges can lead to long-term impacts on physical and mental health, educational and social inclusion, as well as avoidable escalation in health, education and social care systems. The Trustees recognise that addressing this gap requires a shift from specialist, clinic-based intervention alone, towards a broader focus on early recognition, education and system-wide capability. This forms the basis of the charity's strategic transition to a new model as the Foundation for Food Education & Development, with a focus on:

1. Education and Training: Delivering our Eating as Learning (EaL) Framework and Curriculum - an inclusive approach to teaching feeding skills through practical food education - to staff in schools and early years settings to support children's feeding skills through practical food education.
2. Advocacy and Awareness: Shifting public understanding and policy to recognise feeding development as essential for food access, ensuring SEND children are not overlooked.
3. Research: Building the UK evidence base, focusing on lived experience and real-world practice to inform better policy and investment.
4. Equity and Access: Developing a strong digital platform providing guidance, resources and signposting to 'Experts at Hand' - certified EaL Practitioners and Volunteer Ambassadors - in communities across the UK

Direct clinical services will be phased out, with a new signposting service to Certified EaL Practitioners and educational settings. The Trustees believe this strategic shift will enable the charity to reach more children and families, reduce inequalities, and deliver greater long-term public benefit.

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 Year Ended 31 October 2025**

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 prior 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

Miss H Daw
Dr R Horniblow
Dr H Grindulis
Dr B Bujtor (appointed 10.10.25)

The Feeding Trust

REPORT OF THE TRUSTEES
for the Year Ended 31 October 2025

REFERENCE AND ADMINISTRATIVE DETAILS

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

01/05/2026
Approved by order of the board of trustees on and signed on its behalf by:



.....
Miss 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 year ended 31 October 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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: 6th May 2026.

The Feeding Trust

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 October 2025

				Year Ended 31.10.25 Total funds £	Period 21.11.23 to 31.10.24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,791	-	3,791	2,266
Charitable activities					
Charitable Objectives		206,754	38,617	245,371	144,967
Other trading activities	2	26,112	-	26,112	6,695
Total		<u>236,657</u>	<u>38,617</u>	<u>275,274</u>	<u>153,928</u>
EXPENDITURE ON					
Raising funds		22,663	-	22,663	9,798
Charitable activities					
Charitable Objectives		131,229	6,125	137,354	153,163
Total		<u>153,892</u>	<u>6,125</u>	<u>160,017</u>	<u>162,961</u>
NET INCOME/(EXPENDITURE)		82,765	32,492	115,257	(9,033)
RECONCILIATION OF FUNDS					
Total funds brought forward		(49,817)	-	(49,817)	(40,784)
TOTAL FUNDS CARRIED FORWARD		<u><u>32,948</u></u>	<u><u>32,492</u></u>	<u><u>65,440</u></u>	<u><u>(49,817)</u></u>

The Feeding Trust

STATEMENT OF FINANCIAL POSITION
31 October 2025

		Unrestricted fund £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
	Notes				
FIXED ASSETS					
Intangible assets	6	52,500	-	52,500	-
CURRENT ASSETS					
Debtors	7	7,121	-	7,121	5,045
Cash at bank		28,700	32,492	61,192	38,566
		<u>35,821</u>	<u>32,492</u>	<u>68,313</u>	<u>43,611</u>
CREDITORS					
Amounts falling due within one year	8	(55,373)	-	(55,373)	(93,428)
NET CURRENT ASSETS/(LIABILITIES)		<u>(19,552)</u>	<u>32,492</u>	<u>12,940</u>	<u>(49,817)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,948</u>	<u>32,492</u>	<u>65,440</u>	<u>(49,817)</u>
NET ASSETS/(LIABILITIES)		<u>32,948</u>	<u>32,492</u>	<u>65,440</u>	<u>(49,817)</u>
FUNDS	10				
Unrestricted funds				32,948	(49,817)
Restricted funds				32,492	-
TOTAL FUNDS				<u>65,440</u>	<u>(49,817)</u>

01/05/2026

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



.....
H Daw - Trustee



.....
H Grindulis - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 October 2025

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

	Year Ended 31.10.25 £	Period 21.11.23 to 31.10.24 £
Training & Other Income	26,112	6,695

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the period ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the period ended 31 October 2024.

4. STAFF COSTS

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

	Year Ended 31.10.25	Period 21.11.23 to 31.10.24
Medical Advisors	8	6
Administration	1	1
	9	7

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
Additions	52,500
NET BOOK VALUE	
At 31 October 2025	52,500
At 31 October 2024	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
Trade debtors	4,571	1,540
Other debtors	-	583
Prepayments	2,550	2,922
	7,121	5,045

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Bounce Back and other Loans (see note 9)	-	9,624
Trade creditors	1,322	2,485
Social security and other taxes	887	-
Other creditors	618	-
Deferred Income	51,432	80,289
Accrued expenses	1,114	1,030
	<u>55,373</u>	<u>93,428</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.10.25	31.10.24
	£	£
Amounts falling due within one year on demand:		
Bounce Back and other Loans	-	9,624
	<u>-</u>	<u>9,624</u>

10. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	(49,817)	82,765	32,948
Restricted funds			
BCC - Five Ways to Wellbeing	-	2,000	2,000
Birmingham City Council	-	1,500	1,500
Tesco - Groundworks	-	5,625	5,625
National Lottery	-	18,367	18,367
Screwfix Foundation	-	5,000	5,000
	<u>-</u>	<u>32,492</u>	<u>32,492</u>
TOTAL FUNDS	<u>(49,817)</u>	<u>115,257</u>	<u>65,440</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,657	(153,892)	82,765
Restricted funds			
BCC - Five Ways to Wellbeing	2,500	(500)	2,000
Birmingham City Council	5,000	(3,500)	1,500
Tesco - Groundworks	7,750	(2,125)	5,625
National Lottery	18,367	-	18,367
Screwfix Foundation	5,000	-	5,000
	<u>38,617</u>	<u>(6,125)</u>	<u>32,492</u>
TOTAL FUNDS	<u>275,274</u>	<u>(160,017)</u>	<u>115,257</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

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

Birmingham City Council

Development and delivery of Eating as Learning Curriculum and training to 4 specified schools within Birmingham.

BCC - 5 Ways to Wellbeing

Development and delivery of Eating as Learning Curriculum mentoring to 4 schools as specified within Birmingham City Council grant.

Tesco - Groundworks

Development and delivery of Eating as Learning Curriculum and training to schools awarded with Stronger Starts grants.

National Lottery

Funding to employ part time community engagement officer on fixed term 12 month contract.

Screwfix

Funding for energy efficient building and insulations works to clinic.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

The Feeding Trust**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 October 2025

	Year Ended 31.10.25 £	Period 21.11.2 to 31.10.24 £	3
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations	3,791	2,266	
Other trading activities			
Training & Other Income	26,112	6,695	
Charitable activities			
Grants	113,617	50,400	
Commissioned Income	75,939	58,352	
Private Income	55,815	36,215	
	<hr/>	<hr/>	
	245,371	144,967	
Total incoming resources	<hr/>	<hr/>	
	275,274	153,928	
EXPENDITURE			
Raising donations and legacies			
Fundraising Costs	19,410	4,920	
Website, Promotion & Marketing	3,253	4,878	
	<hr/>	<hr/>	
	22,663	9,798	
Charitable activities			
Wages	91,752	109,916	
Social security	2,994	-	
Pensions	2,936	1,596	
Rates and water	209	367	
Insurance	1,108	394	
Light and heat	1,604	3,553	
Telephone	753	1,006	
Office Supplies	1,890	1,535	
Sundries	2,114	215	
Rent	10,885	10,200	
Computer and related costs	1,466	1,308	
Cleaning Costs	1,144	792	
Administration Support	7,756	5,497	
Repairs & Renewals	45	484	
Accountancy Fees (non IE)	1,194	3,202	
Professional Subcontractors	1,640	6,158	
Therapy Equipment	1,609	895	
Staff Training	1,640	355	
Subscriptions	77	2,319	
Legal Expenses	-	431	
Bad Debts	-	740	
Travel	2,764	1,150	
	<hr/>	<hr/>	
	135,580	152,113	
Support costs			
Finance			
Bank charges	1,054	330	

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 October 2025

	Year Ended 31.10.25 £	Period 21.11.2 to 31.10.24 £	3
Finance			
Governance costs			
Independent Examination	720	720	
Total resources expended	160,017	162,961	
Net income/(expenditure)	115,257	(9,033)	