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Vitamin Angels UK
Financial Statements

For the year ended 31 December 2025

Company No. 11774286
Charity No. 1190247

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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 David Patrick Lewis
Mr William Stephen John Hood
Mr William George Moss
Mr Christopher John Patrick Harley-Martin
Ms Ana Maria Cespedes Montoya
Mr Sam Hussein Wehbe

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

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025

COMPANY INFORMATION

Charity name: Vitamin Angels UK

Company number: 11774286

Charity registration number: 1190247

Registered and Principal Office: 27 Old Gloucester Street
London, EnglandWC1N 3AX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Vitamin Angels UK (the Charity) is a registered charity and a company limited by guarantee without share capital governed by its Articles of Association. Vitamin Angels UK was incorporated in England and Wales on 17 January 2019 and registered as a charity on 3 July 2020.

The directors of the Charity are also its trustees for purposes of charitable law and are collectively referred to in this annual report as trustees. The Charity may appoint any person who is willing to act to be a director/trustee by ordinary resolution of its Members.

The trustees serving during the 2025 financial year and since the year end are as follows:

Mr David Patrick Lewis
Mr William Stephen John Hood
Mr William George Moss
Mr Christopher John Patrick Harley-Martin
Ms Ana Maria Cespedes Montoya (Appointed 4th June 2026)
Mr Sam Hussein Wehbe (Appointed 4th June 2026)

OBJECTIVES AND ACTIVITIES

The Charity's mission is to save lives and improve the health of women and children most at risk through proven nutrition solutions. We work directly with local and national organizations to reach underserved, nutritionally vulnerable populations – pregnant women, infants, and young children – with evidence-based nutrition interventions and technical assistance.

The Charity works in close collaboration with Vitamin Angels Alliance, Inc., a US-based global non-profit operated for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of the United States, that has been working for over 30 years to improve nutrition for pregnant women, infants and young children.

Our current programming focuses on improving nutrition for preschool-aged children in the UK by providing healthy supplementary food, free of charge, to children at nutritional risk. Having access to vital nutrients is crucial to development and a healthy immune system, especially in the first five years of a child's life. Proper nutrition in this critical period lays the foundation for optimal growth and development.

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The trustees have given due consideration to the Charity Commission's public benefit guidance and are satisfied that the Charity is in compliance with its public benefit obligations in planning and implementing its activities.

ACHIEVEMENTS AND PERFORMANCE IN 2025

Vitamin Angels UK, in collaboration with the registered charity National Day Nurseries Association (NDNA), serves children from low-income communities who are at nutritional risk. Through this collaboration, the Charity provided for self-selected fruits, vegetables and protein-rich foods to be delivered every week to eighteen (18) participating nurseries serving children from low-income families.

The food 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.

The programme continues to have a transformative effect on children's well-being and nutrition intake, with many now receiving more balanced and nutritious meals than they do at home. Nurseries report visible improvements in physical health, energy levels, concentration and even appearance.

The programme is especially valuable for vulnerable children and children with additional needs, offering consistent access to nutritious meals and varied textures. Parents are noticing positive changes in their children's eating habits with some children trying new foods at home. Shared recipes and workshops have helped families build lasting healthy habits, reinforcing the nursery's role as a vital support system in their children's lives.



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Inviting Healthier Habits

It is reported that over 30%, or 1 in 3, children live in poverty in the UK[1]. The rate of child poverty is even higher in London, where nurseries like Burgess Park Pre-School offer a warm, welcoming environment for some of the city's children. After accounting for housing costs, 37% of children in their ward live in poverty[2]. Because poverty is often associated with food insecurity, the Charity and National Day Nurseries Association are working together to increase access to nutritious foods for children.

Nurseries like Burgess Park 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.

After interviewing participating nurseries in Fall 2025 as part of the annual site monitoring activity, National Day Nurseries Association, shared the following summary about the ongoing impact of the program: "The continuation of the programme has been transformative for participating nurseries, positioning nutrition and well-being as the foundation of children's early childhood education experiences. Financially, the programme is a lifeline. By streamlining costs, especially in sourcing fresh produce, it enables nurseries to maintain high standards of food offering even during the challenging financial climate. Whilst nurseries face pressures of rising business rates, staffing costs and a lack of adequate Government funding, the Vitamin Angels programme stretches nursery budgets further, allowing for generous portions and second servings, ensuring no child goes hungry and consistently has access to a variety of nutritious meals and snacks that they wouldn't potentially receive at home."

Making Nutrition Accessible & Fun

Beyond the plate, the programme seamlessly integrates cultural and educational value within the nursery curriculum. Some nurseries create monthly themed menus inspired by global cuisines to expose children to diverse tastes and textures, sparking curiosity and conversation in line with the Early Years Foundation Stage framework. Nutrition is woven into learning through hands-on activities like baking, sensory play, counting and role play, making wholesome foods a natural part of the nursery for children and families.

A number of nurseries highlighted that they had incorporated fruit and vegetables provided by Vitamin Angels into their home learning corners; they found that by allowing children to touch, smell and taste the foods in a playful way, they were much more inclined to try them without a struggle. One of these nurseries said that they gave the children child-friendly kitchen utensils to help them prepare the vegetables to make a soup, which they would then sit and eat together after. As the children had seen what went into the soup and were a part of making it, they were more willing to try it.

Perhaps most striking is the cultural shift within the nurseries. Many nursery kitchens have become a vibrant social hub, integrated within the children's daily routines, fostering collaboration and conversation among staff and children - even some families. Nurseries report that staff are more engaged in food-related activities and knowledge and have developed a deeper awareness of healthy eating which is then embedded in learning activities. This collective focus on well-being has created more connected, health-conscious environments and nursery communities.

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[1] Francis-Devine, B. (2025, November 13). *Which children are most likely to be in poverty in the UK?* House of Commons Library. https://commonslibrary.parliament.uk/which-children-are-most-likely-to-be-in-poverty-in-the-uk/

[2] Southwark Council. (2025, April). *Poverty in Southwark: Joint Strategic Needs Assessment factsheet*. https://www.southwark.gov.uk/sites/default/files/2025-04/Poverty-Southwark-Joint-Strategic-Needs-Assessment-Factsheet.pdf

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Financial Review

As at 31 December 2025, Vitamin Angels UK had total assets of £157,396. Total income and expenditure for the year ended 31 December 2025 were £156,708 and £127,962, respectively. The charity reported unrestricted funds of £89,672 at the year end.

Reserves Policy

The charity maintains unrestricted reserves to provide working capital and to support its charitable activities. The trustees review the level of reserves regularly and consider the year-end balance of £89,672 to be adequate for the charity's current needs.

Going Concern

The charitable company's current year results indicate a reliance on income contributions from its parent entity when third-party donations are insufficient. The trustees recognise that the charitable company's continuation as a going concern is therefore underpinned by the mutually supportive relationship with Vitamin Angel Alliance, Inc, its parent undertaking. Vitamin Angels UK and Vitamin Angel Alliance Inc. support each other to deliver effective programmes through the commitment of their respective resources in support of their common mission to save lives and improve the health of women and children most at risk through proven nutrition solutions. The trustees have no reason to doubt that this relationship will continue and are committed to furthering the collaboration between the organisations.

The trustees have reviewed the forecasts for the period to 31 December 2027 and consider the charitable company's financial health to be satisfactory, based on the cash and reserves balances held and the absence of unfunded expenditure commitments. The trustees have received confirmation from the charitable company's parent undertaking that financial support will be provided to enable the charitable company to settle its debts as they fall due for a period of at least twelve months from the date of the audit report of these financial statements. The trustees have considered the ability of the parent company to provide such support and do not foresee any issues with the ability of the parent company to continue to support the charitable company.

As a result the trustees do not consider that there are any material uncertainties that may cast significant doubt on the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future, being a period of at least 12 months from the audit report date of these financial statements. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

Signed on behalf of the Board of Trustees

Signed by:
Ana Maria Cespedes Montoya
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Ana Cespedes, Chair of the Board of Vitamin Angels UK

Date : 23/9/2026

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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' Annual 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; and
- 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.

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Independent Auditor's Report

Opinion

We have audited the financial statements of Vitamin Angels UK ('the company') for the Year ended 31 December 2025 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 2025 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.

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.

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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 has 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
- 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 the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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.

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- 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.

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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.

Signed by:
Moore Kingston Smith LLP
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James Bird (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date : 25/9/2026
6th Floor
9 Appold Street
London
EC2A 2AP

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Vitamin Angels UK

Statement of Financial Activities

For the year ended 31 December 2025

	Notes	Unrestricted Funds	**2025 Total**	2024 Total Unrestricted funds
INCOME AND ENDOWMENTS FROM:				
Donations	2	156,708	**156,708**	165,383
Total Income		**156,708**	**156,708**	**165,383**
EXPENDITURE ON:				
Charitable activities	3	127,962	**127,962**	141,911
Total Expenditure		**127,962**	**127,962**	**141,911**
Net Income		28,746	28,746	23,472
Net movement in funds for the year		28,746	**28,746**	23,472
Fund balances brought forward		**60,926**	**60,926**	**37,454**
Funds carried forward at 31 December		**89,672**	**89,672**	**60,926**

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

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Vitamin Angels UK

Balance Sheet

As at 31 December 2025

	Notes	2025	2024
CURRENT ASSETS			
Debtors	4	39,269	39,573
Cash at bank and in hand		118,127	31,451
Total Current Assets		**157,396**	**71,024**
LIABILITIES			
Creditors: Amounts falling due within one year	5	67,724	10,098
NET CURRENT ASSETS		**89,672**	**60,926**
TOTAL ASSETS LESS CURRENT LIABILITIES		89,672	60,926
TOTAL NET ASSETS		**89,672**	**60,926**
FUNDS			
Unrestricted funds			
General funds	6	89,672	60,926
		89,672	**60,926**

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:

Signed by:
Sam Hussein Wehbe
07A27C8CCC6344A...

Sam Hussein Wehbe, Trustee
Date: 25/9/2026

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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.

The charitable company has taken advantage of the exemptions available to small entities under Section 1A of FRS 102. In particular, the charitable company has not prepared a statement of cash flows and has applied the reduced disclosure requirements available to small entities.

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.

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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

The charitable company's current year results indicate a reliance on income contributions from its parent entity when third-party donations are insufficient. The trustees recognise that the charitable company's continuation as a going concern is therefore underpinned by the mutually supportive relationship with Vitamin Angel Alliance, Inc, its parent undertaking. Vitamin Angels UK and Vitamin Angel Alliance Inc. support each other to deliver effective programmes through the commitment of their respective resources in support of their common mission to save lives and improve the health of women and children most at risk through proven nutrition solutions. The trustees have no reason to doubt that this relationship will continue and are committed to furthering the collaboration between the organisations.

The trustees have reviewed the forecasts for the period to 31 December 2027 and consider the charitable company's financial health to be satisfactory, based on the cash and reserves balances held and the absence of unfunded expenditure commitments. The trustees have received confirmation from the charitable company's parent undertaking that financial support will be provided to enable the charitable company to settle its debts as they fall due for a period of at least twelve months from the date of the audit report of these financial statements. The trustees have considered the ability of the parent company to provide such support and do not foresee any issues with the ability of the parent company to continue to support the charitable company.

As a result the trustees do not consider that there are any material uncertainties that may cast significant doubt on the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future, being a period of at least 12 months from the audit report date of these financial statements. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

2 Donations and legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations	156,708	165,383
	156,708	**165,383**

3 Charitable activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Programmes consultancy fees	32,401	30,689
Feeding Program	79,000	100,000
Audit fees	6,490	6,165
Accountancy fees	4,110	4,500
Merchant fees	2,244	513
Professional Fees	3,606	-
Bank charges	111	44
	127,962	**141,911**

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4 Debtors: Amounts falling due within one year

	2025	2024
	£	£
Trade debtors	31,463	32,138
Prepayments	7,806	7,435
	39,269	**39,573**

5 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals & Deferred income	67,724	10,098
	67,724	**10,098**

Deferred income relates to a £56,000 (2024: £nil) grant from Vitamin Angels Alliance Inc., which has been deferred because the funding relates to the charity's 2026–2027 nutrition programme rather than current year activity.

6 Funds

	Balance b/fwd	Income	Expenditure	Gains and losses	Balance c/fwd
	£	£	£	£	£
Unrestricted Fund	60,926	156,708	(127,962)	-	89,672
	60,926	**156,708**	**(127,962)**	**-**	**89,672**

7 Analysis of net assets between funds

	Unrestricted Fund
Current assets	157,396
Current liabilities	(67,724)
	89,672

8 Related Party Transactions

The charitable company received a donation of £48,000 (2024: £100,000) from its parent Vitamin Angel Alliance Inc. for programmes to improve nutrition outcomes within the UK.

The charitable company also recevied a donation of £56,000 from its parent Vitamin Angel Alliance Inc. related to 2026 and this has been included within deferred income for the year.

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. VA US 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.